**Section 250.503 Appropriation/Expenditure Code Structure**

a) The appropriation/expenditure code consists of 16 digits, grouped and designated as follows:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| ### | # | ## | ## | #### | ## | ## |
| Fund | Agency Group | Agency | Division/  Program | Object | Sequence | Account Type |

b) In addition to the appropriation/expenditure code, there is a separate four (4) digit object of expenditure (detail object) code. Both codes are required for the reporting of expenditures.