

EXPENSE OBJECT CODES (revised July 2008)

Below is a list of the most commonly used object numbers for expenses and their intended purposes. This information is provided to the University community to ensure the proper coding of invoices, check requests, expense reimbursements, requisitions as well as Human Resources and Payroll documents. If you have questions or need clarification, please contact Sandy Lejay, Accounts Payable Manager, at extension 4116 for object codes 6200 through 6517 for object codes 6101 through 6156 contact The Human Resources or Payroll Department.

6101 REGULAR FACULTY SALARIES

Includes salaries of all full-time regular faculty, as well as department associates or senior lecturers with annual appointments.

6102 ADJUNCT FACULTY SALARIES

Salaries of only part-time or adjunct faculty should be included in this object line item.

6103 OVERLOAD SALARIES

Only overload salaries should be charged to this object line item. Part-Time teaching salaries of full-time administrators should also be included here.

6105 SABBATICAL SALARIES

Sabbatical salaries for full-time faculty are included in this object line item. Also, the sabbatical replacement position salaries, on a full-time or part-time basis are charged to this object line item.

6106 OTHER COMPENSATION

All other compensation that cannot be classified under one of the listed line items for faculty, administrative salaries, or classified wages are classified as Other Compensation. For faculty, examples would include: department chair remuneration, research project fees, dissertation advisor fees, field supervisor fees, outside reader fees, honorariums, etc. For Administrative personnel examples include: orientation fees, site facilitator fees, pay for additional evening/weekend duties throughout distant locations, employee honorariums, etc. For Classified personnel, examples include doing additional work in another department, not the home department and coordinator fees. Do not use this account for overtime in the home department or for overload salaries.

6115 ADMINISTRATIVE SALARIES

Administrative employee salaries are included in this object line item. All administrative functions performed by any employee are also included here, such as department chair duties.

6120 CLASSIFIED/TECHNICAL SALARIES

Classified employees with regular appointments are included in this object line item.

6121 OVERTIME

Includes all overtime pay for hourly employees.

6125 OTHER STUDENT WAGES

The hourly wages of non-federal work-study students are charged to this object line item. Also, student hourly wages during the summer months are charged here, assuming departments have received budget funding.

6126 FEDERAL WORK STUDY

Students on federal work-study wages are charged to this object line item. Departmental budgets do not get charged for federal work-study. All federal work-study wages are lumped into one budget.

6130 TEMPORARY POSITION SALARIES

All non-regular administrative or hourly position salaries are included in this object line item.

6156 EMPLOYEE BENEFITS

The benefits for all employment categories are budgeted on this object line item, even though the actual expenses are charged to the appropriate object defined in the chart of accounts by the payroll office.

6200 OFFICE SUPPLIES

To record office supplies such as paper, tape, pens, trash cans, etc.

6201 SUPPLIES

Includes those supplies used for the operation of a service center (other than Facilities) that are not categorized into one of the other more specific supply object codes.

6203 TEACHING SUPPLIES

To record teaching supplies used by faculty such as books (not purchased at the University Bookstore), beakers, specimens, etc.

6204 BOOKSTORE PURCHASES

Includes any purchases from the bookstore made by Purchase Requisition.

6206 ADVERTISING AND MARKETING

Advertising and marketing should include all payments to newspapers, radio and television stations, and any party that renders an advertising service to the University. Expenses for College Fairs are included here. Advertising for vacant positions would also be included. Do not use this object code for printing of brochures, catalogues, or other books, nor for mailings of marketing materials.

6207 PRINTING OR DUPLICATION

Includes printing or duplication through University Graphics or outside vendors for books, brochures, diplomas, and other printed materials. Copy charges are also recorded using this object code. Materials related to Advertising and Marketing should be recorded to 6206.

6209 LEGAL FEES

Includes payments to attorneys of the University. Also includes payments resulting from litigation.

6210 AUDIT FEES

Includes payments to CPA firms for the annual audit of the University.

6214 CONTRACTED SERVICES

Includes services rendered to the University on a contract basis that are not categorized into one of the other more specific service object codes. Usually, companies and not individuals perform these services.

6215 CONSULTING AND OTHER PROFESSIONAL SERVICES

Includes services performed by individuals who are not employees of the University, such as sports officials, lecturers, dissertation reviewers and consultants. All vendors in this category must complete a W-9 or similar form.

- 6216 ARCHITECTURAL SERVICES**
To record architectural services
- 6217 CONTRACTED FOOD SERVICES**
To record food services such as Sodexo cafeteria expenses that have a contract/agreement.
- 6220 EVENT ENTRY FEES**
All entry fees to competitions and tournaments, as well as plays and museums.
- 6221 MEDICAL SUPPLIES**
To record the medical supplies ordered by the Health Center.
- 6222 ATHLETIC SUPPLIES**
To record athletic supplies such as uniforms, sports equipment, and athletic training products.
- 6231 MASTER TEACHER SUPERVISION**
To record services related to master teacher supervision.
- 6232 CONTRACTED TEACHING SERVICES**
To record contracted teaching services such as PDC Courses.
- 6233 STUDENT RECRUITMENT SERVICES**
To record student recruitment services including agencies which are paid commission.
- 6234 TEMPORARY EMPLOYMENT SERVICES**
To record fees paid to temporary employment agencies
- 6301 POSTAGE & SHIPPING**
Postage, mailing and shipping charges, such as UPS.
- 6302 SEMINARS AND CONFERENCES**
Any fees or costs involved relating to conferences, workshops, meetings, seminars, etc...do not include travel costs unless said costs are included in the total conference fee.
- 6303 TRAVEL AND TRANSPORTATION**
Airfare, car rental, mileage reimbursements, and gas for University vehicles.
- 6304 LODGING**
Lodging expenses for overnight business trips.
- 6305 MEALS, CATERING AND ENTERTAINMENT**
All meals and entertainment expenses related to meals, including departmental meetings with meal service should be charged to this object line item.
- 6306 LONG TERM LEASES – FACILITIES**
Long term leases for buildings and facilities, such as Regional Campuses.
- 6307 SHORT TERM RENTALS – FACILITIES**
Short term rental of facilities for information meetings or classrooms, such as at hotels, city premises, other schools, etc.

6308 RENTAL AND LEASES - EQUIPMENT

Includes the rental and lease of all equipment. Car rentals should be charged to 6303, Travel and Transportation.

6310 PUBLICATIONS

Includes purchase of professional publications on a one-time basis only. Do not include subscriptions or texts purchased for classroom use.

6311 FACULTY DEVELOPMENT

Faculty development research grants, or reimbursements for travel, lodging and other expenses incurred at professional seminars for faculty development.

6334 EMPLOYEE/STUDENT AWARDS

To record expenses related to awards and prizes given to employees and students. Bear in mind that a Gift Form may need to be completed for tax purposes.

6338 INSTITUTIONAL MEMBERSHIPS

Any membership for the whole institution rather than an individual employee, or department, such as WASC, AICCU, etc.

6339 DUES, MEMBERSHIPS AND SUBSCRIPTIONS

Payments for magazine subscriptions, periodicals, membership fees, required employee dues to professional organizations, and notary public services. Institutional memberships should be charged to line item 6338.

6360 COMPUTER EQUIPMENT MAINTENANCE

Maintenance contracts for the University owned computer equipment

6361 COMPUTER SOFTWARE MAINTENANCE

Maintenance contracts for all computer software.

6401 LAND, SITES AND IMPROVEMENTS TO SITES

An expense that adds to the value of the site/land asset or extends the useful life of the asset. Do not include repairs.

6402 BUILDINGS AND IMPROVEMENTS

An expense that adds to the value of the building asset or extends the useful life of the asset. Do not include repairs.

6403 EQUIPMENT (NOT COMPUTER)

Includes capital items, such as: vehicles, VCR's, TV's, air conditioning units, lab equipment, etc... Items under this object code can be for instructional or general use.

6405 NEW FURNITURE AND FIXTURES

Expenses incurred for furniture and fixtures.

6406 LEASEHOLD IMPROVEMENTS

Capital improvements (as described in object code 6401 and 6402) made to property that is not owned by the University; rather the University leases the property.

6407 LIBRARY BOOKS AND MEDIA

Book purchases intended to be shelved in the library and used by the students; to include records and films for student use at the library. Do not include binding of journals or subscriptions.

6415 COMPUTER HARDWARE

Computers, CPU Units, Printers, Monitors.

6416 COMPUTER SOFTWARE

Any software purchase by individual departments or the institution.

6501 UTILITY: ELECTRICITY

6502 UTILITY: GAS

6503 UTILITY: WATER

6504 UTILITY: TELEPHONE

6505 UTILITY: TRASH

6507 INSURANCE

All insurance premiums. Do not include health insurance.

6508 TAXES

All property taxes as assessed for land, buildings, or personal property that is University owned.

6509 BUILDING REPAIRS

Expenses incurred as a result of bringing damaged buildings back to operational condition. Repairs include labor and materials. Do not include building improvements.

6510 EQUIPMENT MAINTENANCE AND REPAIR

All repairs pertaining to equipment; such as: vehicles, computer repairs, and maintenance agreements for equipment.

6511 CUSTODIAL SUPPLIES

Supplies used for custodial purposes; such as: mops, cleaners, paper towels, and any other supply used to clean University buildings.

6512 MATERIALS AND SUPPLIES

Materials and supplies used and purchased by Facilities Management.

6513 PERMITS, FEES AND LICENSES

All building permits and DMV related transactions.

6515 HOUSEKEEPING SERVICES

To record janitorial and housekeeping services.

6516 LANDSCAPING SERVICES

To record general landscaping services such as tree trimming, grass mowing, flower planting, etc.

6517 HVAC SERVICES

To record heating and air conditioning repair & maintenance.