

**OBJECT (EXPENSE) CODES WITH DESCRIPTIONS****Object**

<b>Code</b>	<b>Object Code Name</b>	<b>Object Code Description</b>
<b>5200 COMMUNICATIONS (BUDGET ENTRY)</b>		<b>BUDGET POSTING ONLY. Use the codes below to expense/post a credit or credit memo.</b>
5210	POSTAGE & SHIPPING CHARGES	Stamps, mailing, freight, and delivery charges. Includes USPS, UPS, Federal Express charges.
5211	MAILING & PACKING SUPPLIES	Boxes, bubble wrap, mailers, and other mailing or packing supplies. This does not include postage, stamps, or shipping charges.
5220	TELEPHONE & INTERNET	External telephone and internet service charges.
5230	PHOTOCOPYING	Photocopies and document reproduction service, usually a per page charge.
5240	PRINTING	Printing services, including printing of newspapers, publications, brochures, letterhead, business cards, or other external jobs.
5250	ADVERTISING/PUBLICITY	Cost incurred to advertise in publications, websites, billboards, or other mediums.
5255	PROMOTIONAL EXPENSE	Non-clothing items used for giveaways - includes items with the college logo.
5257	PROMOTIONAL APPAREL	Bulk- or individually-purchased clothing item(s) and accessories intended as a gift, promotion, or giveaway. Per unit cost under \$100.
5260	PHOTOGRAPHIC SUPPLIES	Cameras, lenses, film, digital storage device, memory device, other photography accessories, and film development and reproduction.
<b>5300 SUPPLIES (BUDGET ENTRY)</b>		<b>BUDGET POSTING ONLY. Use the codes below to expense/post a credit or credit memo.</b>
5310	COURSE SUPPLIES	Tangible, consumable items needed directly for instructional purposes that support coursework, i.e. lab supplies.
5311	PREP COURSE/CERTIFICATION FEES	Professional or academic preparation courses and certification programs charges.
5320	OFFICE SUPPLIES	Consumable supplies used in the daily administration of the department or office. These expenses include pens, pencils, paper and binder clips, and other common items.
5321	APPAREL & UNIFORMS - COLLEGE USE	Cost of college-logo apparel or uniforms that identify a work group or team on campus. These college-provided apparel items assist employees and guests to identify employees supporting a college program or function.
5322	HOSPITALITY SUPPLIES	Flowers, decorations, linens, tables, balloons, small goods, and other supplies related to an activity or event.
5330	RESEARCH PROJECT SUPPLIES	Consumable materials, components, and small-scale items purchased specifically to support research activities. Supplies that are attributable to a research project and necessary for conducting experiments, data collection, analysis, or related scholarly-work.
5332	HUMAN SUBJECT PAYMENTS	Payment to subjects for their time and participation in research studies. Human subject payments must be part of an approved protocol.
5340	SOFTWARE	College-owned software that is accessed through campus hardware infrastructure.
5341	ELECTRONIC RESOURCES	Materials in digital format accessible electronically. Examples - electronic journals (e-journals), electronic books (e-books), and online databases in varied digital formats.
5342	CLOUD DATA ACCESS SUBSCRIPTION	Access to cloud-based services, such as storage, software, and computing resources, delivered over the internet.
5344	SUBSCRIPTIONS	Fees for subscription-based products or services.
5350	PROGRAM SUPPLIES	Small equipment, material, or other goods used in the execution of a specific program or event.
5355	BUILDING REPAIR & RENOVATION	Cost of repairing or improving existing campus buildings and structures.
5360	MAINTENANCE FEES/SUPPLIES	Small consumable materials used in upkeep, maintenance, and minor repair of campus facilities, such as paint, light bulbs.
5361	BUILDING SUPPLIES	Materials purchased directly for buildings, such as paint and lumber.
5362	CUSTODIAL SUPPLIES	Materials used in the cleaning, sanitizing, and upkeep of campus facilities.
5363	GROUNDS UPKEEP SUPPLIES	Materials and services used in the maintenance and care of campus landscapes and outdoor facilities.
5366	FACILITIES SUPPLIES - OTHER	Miscellaneous or non-specific facilities items purchased by departments. This includes cleaning supplies such as cleaning wipes, hand sanitizers, wood cleaning products, dish soap, and similar products.
5367	FUEL/PROPANE/OIL (BLDG & GRDS)	The cost for fuel and similar products for use in our buildings and grounds operations.
5369	SUPPLIES - OTHER	Miscellaneous supplies not otherwise defined.
5370	BOOKS	Textbooks, reference books, and reading material.
5373	PERIODICALS	Purchase of regularly-issued publications that support academic, research, or administrative activities.
5376	RECORDINGS	The cost for recordings used in the library or academic areas.
5377	MEDIA	The cost for other media formats used in the library or academic areas.
5378	DATA BASES	The cost of databases used in the library, academic areas, information technology, or other administrative areas.
5379	INTERLIBRARY LOAN	The cost for use or acquisition of items through the Inter Library Loan service.
5380	MEDICAL TESTING AND SUPPLIES	Limited use only to record cost of medical supplies or testing material used in the Health Center.
5382	VACCINATIONS	Vaccinations paid for or provided by the college. Limited use by the Health Center.
<b>5400 SERVICES (BUDGET ENTRY)</b>		<b>BUDGET POSTING ONLY. Use the codes below to expense/post a credit or credit memo.</b>
5410	PROFESSIONAL SERVICES	Payments to consultants, contractors, and other professionals. For facilities, this also includes contract payments for design, architecture, testing, and inspection services.

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5413	CREDIT CARD FEES	Fees associated with p-card transactions and processing of payments received by credit card.
5414	BANK AND ACH FEES	Fees for services like monthly credit card processing and wire transfer fees.
5415	PARTICIPANT STIPEND	A pre-determined, fixed payment given to non-employees to support their participation in a short-term training activity, conference, or research project.
5416	WEB HOSTING FEES	Fees for the service that provides the storage space, technology, and resources for a website's files and data to be accessible on the internet.
5418	LICENSING AND PERMITS	Payments for the right to perform a specific activity or operate a business.
5419	WASTE DISPOSAL	Cost of disposing, reducing, reusing, or preventing various types of waste.
5420	SPEAKER OR LEADER FEES	Record the cost of an agreed-upon fee for a speaker, visiting artist, workshop leader/presenter, or to provide other program support.
5422	FEES - OTHER	Miscellaneous or non-specific fees not otherwise categorized.
5423	HONORARIUM	Payments to a non-employee to conduct services such as review an article, publication, or research review.
5445	ENTRY FEES	Fees required to gain admission to a place, event, tour, or organization; also includes the cost to participate in an event or competition.
5460	STAFF EDUCATION/TRAINING	Employee education and training that includes any activity that helps employees acquire new, or improve existing, knowledge or skills.
<b>5500 EQUIPMENT (BUDGET ENTRY)</b>		<b>BUDGET POSTING ONLY. Use the codes below to expense/post a credit or credit memo.</b>
5511	ELECTRICITY	Utility costs - electricity service charges.
5512	HEATING & AIR CONDITIONING	Utility costs -- to provide heating and air conditioning.
5513	WATER & SEWERAGE	Utility costs -- for water and sewage services provided to campus-owned facilities.
5514	CABLE TV	The cost for cable tv charges or equipment purchases.
5535	SPACE RENTAL	Cost associated with the use of a physical location for a specific purpose - events, business operations, booths, and storage.
5540	INSURANCE	Record the cost of commercially-provided insurance.
5556	REPAIRS - DAMAGES	The cost of repairs resulting from vandalism or theft.
5560	EQUIPMENT RENTAL	The cost to rent equipment needed for short term. This includes golf carts, tables, tents, and other non-capital items.
5571	EQUIPMENT-PURCHASE < \$5K	The cost to purchase non-capital equipment.
5572	EQUIPMENT-LEASE	The cost to lease equipment. An analysis to evaluate a lease or purchase arrangement is required.
5573	EQUIPMENT-MAINTENANCE	The cost to provide routine or emergency service to college-owned equipment.
5576	FURNITURE-PURCHASE < \$5,000	To record the purchase of non-capital equipment. These purchases may not require prior approval of facilities planning, but is recommended in most cases.
5578	FURNITURE & EQUIPMENT > \$5,000	Furniture and equipment cost in excess of \$5,000. Internal approval with facilities planning is required.
5580	LAUNDRY & DRY CLEANING	Charges for laundry and dry cleaning services relating to cleaning uniforms, costumes, or specialty items.
<b>5600 FOOD &amp; LODGING (BUDGET ENTRY)</b>		<b>BUDGET POSTING ONLY. Use the codes below to expense/post a credit or credit memo.</b>
5615	HOTEL/LODGING	Cost of hotel room or similar accommodations while on college business. An itemized receipt must support the expense.
5620	ENTERTAINMENT	Entertainment – expenses incurred in connection with events that are primarily social or recreational in support of the College's mission.
5630	ASSOCIATION & MEMBERSHIP DUES	To pay for institutional memberships to organizations and associations. Most memberships to approved organizations are paid centrally.
5634	MEALS - PER DIEM	Record the payment of meals and incidentals to employees in approved business travel status at approved rates. Please see travel and business expense payment and reimbursement guidelines.
5635	BUSINESS MEALS	Business Meals – allowable when engaged in College business, on- or off-campus for a defined group of people or a visitor. Invitation/attendee list should be provided in support documents.
5636	GROUP MEALS	Food or meals provided for a large group (e.g. pizzas for a workshop, athletic/summer camps, team meals). An individual list of participants is not required.
5640	CATERING & CATERED MEALS	Record the cost of in-house and outside vendors that provide food and beverages for a group of people gathered for business purposes.
5650	REFRESHMENTS	Record the purchase of light refreshments - coffee and other beverages, snacks, hors d'oeuvres, pastries, cookies, and similar items.
<b>5700 GIFTS &amp; GRANTS (BUDGET ENTRY)</b>		<b>BUDGET POSTING ONLY. Use the codes below to expense/post a credit or credit memo.</b>
5715	SPONSORSHIPS	Cost to sponsor a program that isn't specifically tied to advertising or publicity.
5720	GRANTS & AWARDS-INDIVIDUAL	Grants, awards, contracts, and subcontracts to an individual.
5721	GRANTS & AWARDS-INSTITUTIONS	Grants, awards, contracts, and subcontracts to a U.S institution.
5723	GRANTS & AWARDS-FOREIGN	Grants, awards, contracts, and subcontracts to a non-U.S. institution.
5725	GIFTS - APPAREL AND ITEMS \$100 or >	Cost of the bulk purchase or individual purchase of items with a unit value of \$100 or more, intended as a gift to an individual. Examples include Wabash clothing and goods, plaques, framed objects, or other tangible items intended as a gift, award, or prize.
<b>5800 TRAVEL (BUDGET ENTRY)</b>		<b>BUDGET POSTING ONLY. Use the codes below to expense/post a credit or credit memo.</b>



**OBJECT (EXPENSE) CODES WITH DESCRIPTIONS**

Object		
Code	Object Code Name	Object Code Description
5811	AIRFARE	Cost of a fare for a US carrier flight. It is generally expected that employees are traveling coach or economy.
5812	MILEAGE	Cost of mileage to reimburse for use of personal car. Mileage rate applied is the federal rate.
5813	GROUND TRANSPORTATION	The cost for trains, parking, taxis, UBERs/LYFTs, Metros, or bus fares.
5814	MOTOR POOL	Record the recharge of motor pool expenses to the user department.
5818	FUEL	Fuel for rental cars.
5860	REGISTRATION FEES	Fees assessed by a sponsor to attend an academic or administrative professional conference, event, or workshop.
5870	OTHER TRAVEL EXPENSES	Travel expenses that do not have a specific code, such as baggage or tips.