

NUMBER: FINA 2.00 (formerly BUSF 2.00)
SECTION: Administration and Finance
SUBJECT: Object of Expenditure Classification Codes
DATE: October 18, 2006
REVISED: February 17, 2015
Policy for: All Campuses
Procedure for: All Campuses
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Issued by: University Finance - Controller's Office

I. Policy

The University has established a chart of accounts which contains a complete listing of expense object classes for identifying expenditures.

II. Procedure

All System campuses must use proper object classes on forms requesting purchases and making payments for goods or personal services. Expense classification categories are provided below. Click on the highlighted text to view the list of current classification codes within each category. (NOTE: "X" within class is header information only. Do NOT use classifications with "X.")

Listed below are some commonly used departmental class codes:

[51XXX Personal Service](#)

All expenditures for the direct services of persons who are in the employment of the University regardless of whether such employment is on a permanent, temporary, or fee basis.

[512XX Classified Positions](#)

To include all expenditures for the personal services of employees of the University whose positions have been classified within the State personnel classification system.

[513XX Unclassified Positions](#)

To include all expenditures for the personal services of employees of the University whose positions have not been classified within the State personnel classification system.

514XX Other Personnel Payments

To include all expenditures for personal services other than continuing, full-time positions.

515XX Overtime and Shift Differential

To include expenditures for the personal service of employees of the University for overtime and premium pay for shift differential.

516XX-518XX Other State Employees

To include expenditures for personal services of State employees primarily employed by another State agency.

52XXX Contractual Services

All expenditures for services, other than by officials and employees of the University, which involve the use of equipment, materials or commodities. Such services are performed without giving to the University authority to direct or control the ability or skill of the persons performing such service.

5202X Travel

To include all expenditures for the transport of persons. This classification also covers chartered buses and other chartered transportation services, board, lodging and other allowable charges necessary to the travel directed.

5203X Telephone

To include all expenditures for telegraph and telephone. This classification covers telegraph and telephone charges only when such are used in the transaction of official business by officers, departments and institutions of the University. Charges for telegraph and telephone by representatives while on official travel, incident to and in connection with travel directed, will be charged to the expenses of travel.

5204X Repairs

To include all expenditures for the repair of buildings and equipment, except permanent improvements or additions.

5205X Printing

To include all expenditures for University printing and advertising services.

[5206X Utilities](#)

To include all expenditures for water consumed by the University or any department thereof and all expenditures for heat, light and power furnished by public utilities.

[5207X-522XX Other Contractual Services](#)

To include all expenditures for contractual services not otherwise classified.

[53XXX Supplies](#)

To include all expenditures for articles or substances which have specific uses and when applied to their respective uses are subject to such change as will consume them or render them unfit for continuous and permanent use. Transportation charges on supplies are a part of the cost of supplies and will be charged and classified as such.

[Non-Maintenance Supplies](#)

[54XXX Fixed Charges](#)

All expenditures for fixed charges against the University and gifts or contributions made by the University.

[5453X Stipends](#)

All stipends will go through the Contracts & Grants Office. All payments on object codes that are reportable must have valid social security numbers. Contracts & Grants will notify Student Financial Aid of all stipend payments made to students.

[55XXX Contingencies](#)

[56XXX Equipment](#)

Items over \$5,000.00 in value or any furniture and fixtures over \$5,000.00 in value. Also, software systems in excess of \$100,000.

[57XXX Permanent Improvements](#)

All expenditures for the purchase of lands, structures or non-structural improvements, and expenditures for the construction of buildings, fences, etc., including all expenditures for permanent improvements and additions thereto. These object classes are not intended for use in regular departmental accounts.

[58XXX Debt Service](#)

To include all expenditures for the requirements of long-term debts.

59XXX Merchandise Charges

(To be used only in accounts for profit and loss operations)

6XXXX IIT's are used for Service Departments to charge user Departments for services.

III. Reason for Revision

Policy revised due to departmental reorganization and departmental name changes.