

St. Lawrence University

Expenditure Object Codes

Descriptions Of Items To Be Included In Codes

Each of the expenditure object codes is designated for a particular type of expense, and codes are grouped in series to record similar expenditures (salaries, supplies, etc.) Within each code, exclusive of personal services and staff benefits, are ten possible subcodes provided for your use, should you wish to record in greater detail the type of expenditures included. The Food Service Department, for example, might choose to provide more detail in 3030, Food, by assigning numbers in the 3030-3039 series to food groups (i.e. meat 3031, produce 3032, baked goods 3033, dairy products 3034, etc.).

Each department manager may use the last digit of each code as desired. Although meanings will vary from department to department, each specific department will be able to use the codes to its best advantage. While the descriptions below are meant to be specific, occasions arise where a specific expenditure appropriately belongs in different codes for different departments, i.e. certain paper goods may be instructional supplies for an academic office and office supplies for an administrative office. In cases where a choice is available, each department should record the expense in the code most meaningful to the department.

1100-1199 PERSONAL SERVICES

- **1110-1119 Faculty Salaries** - Salaries, stipends, or other compensation provided to those with faculty rank for instructional services.
 - 1110 Faculty - Tenured/Tenure Track
 - 1111 Faculty - Visiting
 - 1112 Faculty - On Leave
 - 1113 Faculty - Administrative Stipends
 - 1114 Faculty - Planning Stipends
 - 1115 Faculty - Cost of Living Adjustments
 - 1118 Faculty – SYE Stipends
 - 1119 Faculty - Overload
- **1120 Technical/Professional Salaries** - Salaries for professional support specialists, lab support personnel, audio-visual personnel, WSLU-FM radio personnel, librarians, and computer center personnel.
- **1130 Administrative Salaries** - For administrative and supervisory positions.
- **1140 Secretarial/Clerical Wages** - Hourly wages for all secretarial or clerical functions.
- **1149 Secretarial/Clerical Wages - Overtime** - Overtime wages for all secretarial or clerical functions.
- **1150 Manual/Service Wages** - Hourly wages for positions in Plant and Food Service covered by the current S.E.I.U. 200 contract and for security force hourly wages.
- **1159 Manual/Service Wages - Overtime** - Overtime wages for positions in Plant and Food Service covered by the current S.E.I.U. 200 contract and for security force hourly wages.
- **1160 Teaching Assistants Salaries** - Payments to graduate assistants, part-time teaching assistants, etc.
- **1170-1179 Student Wages** - Hourly wages for St. Lawrence University students.
- **1180-1189 Temporary Wages** - Hourly Wages for temporary or casual, full-time or part-time labor.
 - 1188 Permanent Part-Time Salaries & Wages
 - 1189 Overtime for Temporary Employees

1200-1599 OTHER PERSONNEL SERVICES

- **1200-1209 Honoraria** - Payments to speakers or visitors who perform brief services for the University, usually speeches.
- **1300-1309 Consultants** - Payments to independent individuals or firms who provide specific consulting assignments for the University, usually under a contract arrangement.
- **1400-1409 Professional Fees** - Audit, legal, financial management, and other regular professional services.
- **1500-1509 Contract Employment** - Payments to an agency for contracted services such as Kelly for secretarial services, etc.

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2100 STAFF BENEFITS

- 2100 **Staff Benefits** - Covers retirement, health insurance, education, and other benefit program costs and is an amount determined by formula to be charged each account to which salaries and wages are charged.

3000-3399 SUPPLIES AND SERVICES

- 3010-3019 **Instructional Supplies** - Materials purchased for classroom use such as art supplies, sheet music, tapes, etc.
- 3020-3029 **Laboratory Supplies** - Animals, chemicals, glassware, laboratory manuals, test kits, etc.
- 3030-3039 **Food** - Meats, vegetables, fruits, dairy products, etc.
- 3060-3069 **Maintenance** - Paint, waxes, cleaning fluids, etc.
- 3070-3079 **Books and Periodicals** - Books, magazines, journals, newsletters. May include items in electronic formats such as audio and video tapes and CDs/DVDs.
- 3080-3089 **Implements, Instruments, and Tools** - This may be used in the broad sense of "tools of the trade," i.e. bats, balls, gloves, bases for baseball, hand tools for a carpenter, utensils for the cook, tools for department maintenance, etc.
- 3090-3099 **Software** - Computer programs designed for specific tasks or capabilities.
- 3100-3109 **Office Supplies** - Pens, pencils, paper, etc., necessary to run an office.
- 3150-3159 **Clothes and Uniforms** - To record purchase of sports uniforms, laboratory coats, or other special clothes required for the job.
- 3200-3209 **General/Other/Misc** - This may be used for supplies that are not normally covered by the codes listed above.
- 3300-3350 **Purchases for Resale** - Goods purchased specifically to be resold such as in the Bookstore or lab kits resold to students.

3400-3599 BUSINESS SERVICES

- 3400-3409 **Copying/Duplicating-On Campus** - Copying and duplicating on Xerox or other copy equipment located on campus.
- 3410-3419 **Copying/Duplicating-Off Campus** - Copying and duplicating on Xerox or other copy equipment located off campus.
- 3420-3429 **Freight** - Freight and United Parcel Service charges.
- 3430-3439 **Campus Mailroom Services** - Postal Service charges incurred from the use of the Campus Mailroom.
- 3440-3449 **Postal Services-Off Campus** - Postal Service charges incurred at locations other than the Campus Mailroom.
- 3450-3459 **Printing and Binding** - Typesetting and printing costs for University or departmental publications. Also binding of books/periodicals.
- 3460-3469 **Advertising** - Newspaper, radio, and poster ads for Bookstore, Summer Session, personnel recruitment, etc.
- 3470-3479 **Lease/Rental** - For leased equipment, film rental, rental of facilities for foreign programs.
- 3480-3489 **Dues, Licenses, Memberships** - Payments, usually annual, to maintain current status for licenses and memberships in approved organizations.
- 3490-3499 **Telephone** - Local and long distance charges for service.
- 3500-3509 **Audio-Visual** - For services from the University and others pertaining to audio-visual equipment production or service.
- 3510-3519 **Computer Services** - Charges for computer CPU, programming, etc.
- 3520-3529 **Internet Access** - Charges for Internet access services.
- 3550-3559 **Other Contract Services** - Any contracted-for service not covered by above.

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3600-3699 PLANT MAINTENANCE SERVICES

- 3600-3609 **Maintenance and Repair** - Maintenance expenses of buildings and fixtures, charges by outside service persons, including labor and materials.
- 3640-3649 **Vehicle Expense** - Oil, gasoline, vehicle service, tires, etc., usually limited to Plant department maintenance of vehicle fleet.
- 3650-3659 **Parts and Repairs** - May be used for machines, instruments, etc. Maintenance contracts should be included in this category.
- 3660-3669 **Work Orders - Physical Plant** - For departmentally charged services from the Physical Plant Department.
- 3670-3679 **Cleaning and Laundry**

3800-3899 UTILITIES

- 3810-3819 **Fuel/Heat** - Oil, gas, and other fuel expenses.
- 3820-3829 **Electricity** - Charges from utility companies for electric services.
- 3830-3839 **Sewer/Water** - Charges from a governmental agency or utility.

4000-4999 OTHER OPERATING EXPENSES

- 4010-4019 **Travel** - Mileage, air fare, hotel accommodations, meals, and other expenses (except conference registration) incurred while traveling on University business.
- 4020-4029 **Entertainment** - For meals, receptions, etc., associated with University business.
- 4030-4039 **Field Trips** - Travel expense associated with student field trips.
- 4040-4049 **Debt Service** - Interest and amortization on loans.
- 4050-4059 **Assessments and Taxes** - For governmental assessments, taxes, or voluntary payment in lieu of taxes.
- 4060-4069 **Insurance** - Insurance premiums.
- 4070-4079 **Financial Aid/Scholarships** - For gift aid to students.
- 4080-4089 **Room & Board Allowance** - Room and board charges incurred by departments for SLU students on or off campus.
- 4090-4099 **Prizes and Awards** - Payments for special recognition of individuals.
- 4100-4109 **Contributions** - Contributions by the University to governmental, charitable, or non-profit organizations.
- 4200-4209 **Recruitment Expense** - Costs related to recruiting new employees.
- 4300-4309 **Conference Registrations** - Registration Fees (but not travel expenses) paid for sending faculty or staff to conferences, meetings, or conventions conducted by other organizations.
- 4910-4929 **Miscellaneous** - Used only when item will not fit any other category.

5000-5999 CAPITAL EXPENSE (\$500 to \$1,000)

- 5100-5109 **Instructional Equipment** - Maps, scientific instruments, and other instructional equipment.
- 5200-5209 **Audio-Visual Equipment** - Cameras, projectors, microphones, screens, and other equipment used for audio visual presentations.
- 5300-5309 **Computer Equipment** - Computers and peripheral equipment related to the computer.
- 5400-5409 **Office Equipment** - Typewriters, Dictaphone, transcriber, calculators, etc.
- 5500-5509 **Furnishings** - Bookcases, chairs, tables, desks and other furnishings.
- 5600-5609 **Implements and Tools** - Lathes, work bench, grinder, drill press, etc.
- 5700-5709 **Art Acquisitions** - Paintings, sculpture, other works of art.
- 5750-5759 **Vehicles** - Carts, cars, trucks, tractors, etc.
- 5780-5789 **Alterations/Improvements** - Modifications of facilities including additions or renovations.

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- 5800-5809 **Miscellaneous Capital** - Capital expenditures which don't fit above categories.

6000-6999 PLANT FUND EXPENSES

- 6010-6019 **Land** - Expenses associated with the purchase of University land. This includes all costs incidental to the purchase of the land such as legal expenses and brokers fees and expenses incurred in preparing the land for use.
- 6020-6029 **Land Improvements** - Costs incurred for all improvements to land other than buildings, such as streets, sidewalks, parking lots, landscaping, and utility distribution systems.
- 6030-6039 **Equipment - Instructional** - Costs of equipment purchased for instructional use.
- 6040-6049 **Equipment - Non-Instructional** - Costs of equipment purchased for non-instructional use.
- 6050-6059 **Construction Costs – Buildings & Fixtures** - That part of the costs incurred for a construction project that can be identified as buildings and structures. Could include general contractor, mechanical, electrical, plumbing, HV/AC, painting, etc. Includes all permanently attached fixtures and machinery that cannot be removed without cutting into walls, ceilings, or floors, or otherwise damaging the building or the items so removed.
- 6060-6069 **Construction Costs – Furniture & Equipment** - That part of the costs incurred for a construction project that can be identified as equipment and not fixtures; furniture, free-standing kitchen equipment, concession equipment, etc.
- 6070 **Library Acquisitions**
- 6080-6089 **Construction Softcosts** - Architects, engineers, and construction management costs (fees and site services); and SLU site services.
- 6090-6099 **Contingency** -

9900-9990 - MISCELLANEOUS/CREDITS

- 9910 **Discounts Taken**
- 9950-9959 **Expense Credits** - Charge back of services or expenses to other departments by mailroom, plant, copying and duplicating, and other service areas.