

## MOST COMMONLY USED OBJECT CODES WITH DESCRIPTIONS

# Object Codes

► In order to provide continuity to our financial statements, please use the following object codes along with your account (project) code to specify the type of expenditure.

### CODE DESCRIPTION.....OBJECT DESCRIPTION

8110	Advertising	General company advertising, and program or event advertising Note: Advertising for job opportunities is object code 8204 (Recruitment)
8112	Telephone	Telephone calls, pagers, cell phones, voice mail, etc.
8116	Conference Expense	All expenses incurred for attending a conference (a conference is classified as an overnight, more than one day training or informational event having some social aspects), including registration & related travel expenses Note: Conference fees for conferences of one day only are expensed to 8144 (Employee development and training) and any related mileage to 8173 (Travel).
8117	Dues and Subscriptions	Dues for professional organizations, newspaper/magazine subscriptions
8118	Board Relations	Board meeting and member costs such as food and items of recognition Note: includes board meeting room rental
8120	Contracted Services	Services rendered based on an agreement (contract) between a vendor and the account holder (UAF must approve all contracts). Some contracted services may be better suited to another more definitive category (such as printing expense).
8121	Custodial Services	Cleaning of offices or daily work areas or special cleaning services
8123	Printing Expense	Printing, graphic design (for flyers, programs, etc), photocopying, etc.
8130	Expendable Equipment	Equipment purchased for account use. All equipment purchased by any UAF account (excluding General, UA Activity and Plant Fund accounts) are considered the property of CSUF. Items with a value of \$500 or more are officially transferred to the State (CSUF) by UAF.
8132	Insurance	Insurance premiums, deductibles and related expenses
8142	Repairs and Maintenance	Repairs on equipment, including regular maintenance contracts, and all other costs to maintain equipment in proper working order
8143	Materials	Items other than office-related supplies such as research materials, library book purchases, class materials, etc.
8144	Employee Development and Training	Conference fees for one day seminars, fees for on-site training, educational videos, and related costs
8145	Faculty Awards	For cash awards to faculty for outstanding performance or research
8146	Office Supplies	Supplies for department office use such as pens, paper, staples, etc. Costs for items provided for the benefit of employees (such as coffee, water and related supplies) are expensed to 8170 (Employee Relations)
8147	Other Direct Costs	Costs that are not suited to any other more specific object code
8148	Public Relations	Expenses incurred to advance the public image of the University, to build relationships outside the University community. Examples: public announcement costs, hosting a function/lunch/dinner with outside person(s), expenses incurred by a department to attend local events.
8151	Program/Event Costs	These are costs such as food provided for hosting a conference or event and similar expenses
8153	Rent/Room Rent	Rental expense for leasing offices, or rooms rented for an event or program
8155	Equipment Rental	Rental expense for equipment or supplies (such as tables and tablecloths) and similar expenses
8157	Donations	Charitable contributions to qualifying (per IRS regulations) organizations
8170	Employee Relations/ Human Resources	Expenses incurred for the benefit of employees, such as office coffee or water and related supplies, other food expenditures (such as lunch meetings between campus employees), gifts of employee recognition, and similar expenses.

## MOST COMMONLY USED OBJECT CODES WITH DESCRIPTIONS

# Object Codes

► In order to provide continuity to our financial statements, please use the following object codes along with your account (project) code to specify the type of expenditure.

### CODE DESCRIPTION.....OBJECT DESCRIPTION

8173	Travel	Travel expenses (transportation, lodging, etc) not applicable to object code 8116. Also mileage reimbursement for an employee using his/her own vehicle for business related driving.
8177	Utilities	Electricity, natural gas, water (not bottled water), and similar expenses
8184	Fund Raising Expense	Payments to professional fund raisers
8200	Honorariums/Prizes	One-time or occasional payments in recognition of professional services or assistance where custom, propriety or agreement precludes the payment of a standard business rate of compensation. For employees of CSUF or any of its auxiliaries, payments which amount to more than \$75 per quarter must go through UAF payroll to comply with IRS regulations on employment. Also for cash prizes won through competition.
8204	Recruitment	Advertising for job opportunities and other expenses related to the recruitment of new employees
8205	Promotional Items	Tangible University imprinted items related to the promotion of an event or program benefiting the University - such as Titan baseball caps, Titan mugs, crystal elephants, etc.
8206	Cleaning Supplies	Products purchased to clean an office, office equipment and similar expenses
8207	UAF Employee Incentives	To be used for employees paid through UAF Payroll: Expenses for the purpose of encouraging employees or rewarding them for a job well done
8208	Incentives-Other	Expenses for the purpose of encouraging campus employees (not on UAF payroll), students, and others or rewarding them for a job well done
8212	Postage	Stamps, overnight delivery service and related expenses
8246	Cultivation	Expenses incurred for the entertainment of or gifts given to prospective or current donors and similar expenses for the improvement or growth of fund raising efforts.