

# Recommended Object Codes

The following object codes represent those that are most commonly used for SMSU Purchase Order, or SMSU Purchasing Card transactions. Updated 2/2022

- **1010 Rent - Non-State Space:** Includes remodeling of leased space and parking when included in lease. Use object code 1070 for parking when not included in a lease, booth rental, and meeting rooms without services.
- **1020 Rent - State-Owned Space:** Must be state owned building. Use object code 1070 for parking when not included in a lease, booth rental, and meeting rooms without services.
- **1030 Equipment Rental:** Use only for equipment without an operator.
- **1070 Rent – Other:** (includes booth rental, meeting room rental without service, parking when not included in a lease).
  
- **1110 Advertising:** Legal, Employment, Public Info, General Advertising.
  
- **1210 Repairs to Equipment and Furniture:** Repairs and "non-contract" maintenance to Equipment and Furniture by an outside vendor.
- **1240 Repairs & Alterations to Buildings:** Includes interior/exterior remodeling that does not increase space or value (normal wear and tear, paint, carpet, drapes) - upkeep only.
- **1260 Maintenance Contracts:** Use for maintenance only (*copiers, typewriters, elevators, etc.*)
- **1280 Other Repairs:** Includes road and fencing repairs. Use object code 1810 for snow removal, mowing, and seeding (includes road repairs, resurfacing, and fencing repairs).
  
- **1410 Printing: Non-State Shop** (excludes letterhead and envelopes, see 3000).
- **1460 Other Printing:** Bindery services, lamination, labels, miscellaneous.
  
- **1560 Educational & Instructional Services: Non-State Agency** (*includes classroom instruction of speakers and presentations, development/delivery of training classes, workshops, in-service, outreach, community development and facilitation. Note: if a state employee performs these services, contact Human Resources.*)
- **1570 Other Professional/Technical Services:** Non-State Agency provide - "Other" professional technical services. Use if no specific code fits. Also for construction project purposes - professional/technical consultants to review the architect/engineer design. Includes roofing, waterproofing, windows, and curtain walls, etc.
- **1580 Expense Reimbursement for Professional Services:** Expense Reimbursement for Professional Services (Use 1970 for speakers and entertainers)
  
- **1730 Software rental/license/subscription:** Software - License Fee/Rental/Subscription
- **1740 Software Purchase:** Software purchased under 30K per unit.
- **1750 Software Maintenance:** Keeping own software up to date.
- **1755 On-line subscription/system access fee:** Fees for non-archival electronic subscriptions that do not allow viewing of prior year material. Fees are expensed at the time the subscription is purchased.

- **1810 Building Maintenance Services:** Janitorial, fire protection, window cleaning, snow removal, mowing and landscaping.
- **1830 Refuse Removal:** Refuse Removal
- **1850 Contracted Food Service:** Conference, meeting, and catering food. *Use 1070 for rental of conference and meeting rooms without services.*
- **1870 Other Purchased Services:** Includes film processing, picture framing, companies that provide DJ services, background checks, interpretation services, officials, security, clinical experience workshops. *Individuals hired directly to provide interpretations, concession workers, etc. should be processed through HR/Payroll.*
- **1910 Public Speakers & Entertainers:** Public Speakers & Entertainers.
- **1970 Expense Reimbursement for Public Speakers & Entertainers:** Expense Reimbursement for Public Speakers & Entertainers.
- **2010 Postal, Mailing, & Shipping:** Outbound Postage, Mailing and Shipping (*Fed Ex, UPS*).
- **2011 Service Center Charge – Postage:** Outbound changes.
- **2020 Network Services (Telephone):** Telephone service, computer communications, satellite conferences, fax charges.
- **2025 Wireless Communications:** Cellular phones and pagers; or any other wireless service.
- **2060 Freight & Delivery:** In-Bound.
- **2120 Travel Expense (In-State):** In-State Travel Expenses (*Includes baggage handling, car rental, taxi, parking, and incidental expenses under \$100.00 such as supplies, telephone (business), copies, fax, etc. For incidental expenses over \$100.00 use the appropriate non-travel codes.*
- **2122 Registration Fees (In-State):** In-State Registration for In-State Conferences/Seminars/Workshops.
- **2130 Living Expense (In-State):** In-State Living Expenses (*Includes Lodging, Meals with Lodging, Maid Service, Dry Cleaning, Personal Phone Calls, etc).*
- **2220 Travel Expense (Out-of-State):** Out-of-State Travel Expenses (*Includes baggage handling, car rental, taxi, parking, and incidental expenses under \$100.00 such as supplies, telephone (business), copies, fax, etc. For incidental expenses over \$100.00 use the appropriate non-travel codes.*
- **2222 Registration Fees (Out-of-State):** Out-of-State Registration for Out-of-State Conferences/Seminars/Workshops.
- **2230 Living Expense (Out-of-State):** Out-of-State Living Expenses (*Includes Lodging, Meals with Lodging, Maid Service, Dry Cleaning, Personal Phone Calls, etc).*
- **2310 Electricity:** Electricity
- **2320 Water/Sewer:** Water/Sewer
- **2450 Job Applicant Expense:** Job Applicant Expenses.

- **2520 Travel Expense (International):** International Travel Expenses (*Includes baggage handling, car rental, taxi, parking, and incidental expenses under \$100.00 such as supplies, telephone (business), copies, fax, etc. For incidental expenses over \$100.00 use the appropriate non-travel codes.*)
- **2522 Registration Fees (International):** International Registration for International Conferences/Seminars/Workshops.
- **2530 Living Expense (International):** International Living Expenses (Includes Lodging, Meals with Lodging, Maid Service, Dry Cleaning, Personal Phone Calls, etc).
- **2620 Travel Expense (Student Recruitment):** For Student Recruitment Trips (*Includes baggage handling, car rental, taxi, parking, and incidental expenses under 100.00 such as supplies, telephone, copies, FAX, etc.) For incidental expenses over 100.00 use the appropriate non-travel codes.*)
- **2630 Living Expense (Student Recruitment):** For Student Recruitment Trips (*Includes Lodging, Meals with Lodging, Maid Service, Dry Cleaning, Personal Phone Calls, etc).*)
- **2710 Student Activities:** Student Activities
- **2720 Student Travel:** Transportation, lodging, meals, registration. Use 2891 for admission fees.
- **2870 Memberships:** Departmental Memberships
- **2880 Tuition & Registration Fees:** Tuition and Registration Fees (includes DOER classes, tuition for accredited courses).
- **2891 Fees:** Includes Permit, License, Filing, Recording, Notary, Copyright, Royalties, and Admissions Fees.
- **3000 Supplies & Materials (Not for Resale):** Supplies and Material for college use (**Not for resale**).
- **3002 Equipment Purchased as Supplies:** Items under \$5,000 may choose to be track on inventory system (**Not for Resale**).
- **3005 Laboratory Supplies:** Laboratory/Medical supplies for college consumption. (**Not for resale**).
- **3006 Sensitive Equipment Purchased as Supplies:** Example: Guns, weapons, laptops, computers, projectors, iPads, and iPhones. Equipment below the capitalization threshold of \$10,000.00.
- **3007 Subscriptions (Non-Library):** Non-Library Subscriptions.
- **3008 Furniture:** Example: Desks, Cabinets, Shelving Units, and Filing Cabinets.
- **3210 Library Books:** Library Books.
- **3211 Library Audio/Video Materials:** Library Audio/Video Materials.
- **3212 Library Subscriptions:** Archival library subscriptions, including electronic subscriptions that allow viewing of prior year material, are capitalized and depreciated for financial reporting.
- **4000 Equipment purchased:** All equipment purchased **over \$10,000.00 per item** must be inventoried and have an asset tag attached.
- **5210 Improvements/Betterments to Buildings:** Expenditures of \$5,000 or more that become permanent parts of an existing building and increases the usefulness of the building or lengthens the building's life.
- **7041 Stipends:** An allowance paid to students or employees as a salary or to cover living expenses or cost of participating in an activity or program.