

Object Code Classifications

Object Code: The four digit object of expenditure is utilized to identify a special series of coding unique to the SUNY System. An index to SUNY Sub-Object Codes is listed below. The information is also available in the SUNY Accounting Codes Manual.

A. Object of Expenditure Classification

0000-1999

Personal Service - Regular

0000-0399

Administrative

0400-0449

Instructional Group I

0450-0499

Instructional Group II

0500-0599

Supporting Academic

0600-1499

Professional, Technical, Service, Trades

1500-1699

Maintenance, Security, Transportation

1700-1899

Clerical

1900-1989

Other

1990

Workmen's Compensation Payment

1991-1998

Other

1999

Student Assistants, Teaching Assistants, Graduate Assistants

Note: The four-digit title code assigned by SUNY does not currently relate one to one with the personal service objects of expenditure.

2000-2799

Temporary Service - Regular

2000-2099

Other

2100-2199

Administrative, Supporting Academic

2200-2299

Clerical

2300-2399

Maintenance, Security, Transportation
2400-2499
Instructional
2500-2599
Sabbatical
2600-2698
Students
2699
Student Assistants, Teaching Assistants, Graduate Assistants
2800-2999
Payments to Non-Employees
2999
Workmen's Compensation Payment
3000-5999
Supplies and Expense
3000-3999
Supplies and Materials

Charges to this classification consist of expenditure for goods acquired for the purpose of current operations and maintenance. (see 5000-5999 for services) such commodities can generally be categorized as follows:

(A) Items which are consumable, perishable, short-lived, and are subject to material change or deterioration with use, such as stationery, fuel (excluding those purchases from utilities), soap and paper products.

(B) Items of a durable nature which have a significant value under \$500. The value of these items is not high enough to warrant classifying them as equipment. (equipment has a minimum acquisition cost of \$500 and a minimum life of two years.)

3000-3099 Office

General office supplies such as books of an office reference nature, pamphlets, periodicals other than library acquisitions. Subscriptions, drafting supplies, photocopy, fingerprinting, stationery, record books and forms, pens, pencils, typewriter ribbons, drinking cups and duplicating materials.

3100-3199 Classroom

General classroom supplies such as exam booklets, books other than library acquisitions, forms, chalk, erasers, pointers, maps, lab supplies, including lab animals and lab animal feed. Audio-visual materials, food and groceries, braille materials, class computer supplies and class athletic supplies.

3200-3299 Hospital and Clinical

General hospital and clinical supplies such as drugs and pharmaceuticals, solutions, blood, oxygen, lab supplies, dental, surgical, optical and x-ray supplies.

3300-3399 Household

General household supplies such as bedding, floor covering, curtains, drapes, laundry, linens, tableware, kitchenware, refrigerating supplies, janitorial supplies, soap, towels and sanitary supplies.

3400-3499 Food Supplies

Food for persons. Excludes expenditures for overtime meals and for meals purchased while in travel status.

3500-3599 Maintenance and Operating

General maintenance materials such as light bulbs, cement, paint, pipe and fitting, lumber, electrical and plumbing fixtures, heating repair parts, miscellaneous clothing, footwear and uniforms, keys, seeds and seedlings not related to farm activities, repair parts for automotive equipment including passenger vehicles, repair parts for grounds and building maintenance equipment and tools not related to farm activities.

3600-3699 Farm and Garden (Primarily AG & Tech Colleges)

Food for livestock, stable, horseshoeing, harness, fertilizer and seeds related to farm activities. farm related tools, repair parts for farm equipment and farm-related automotive equipment, plows cultivators, mowing machines, wagon, dairy supplies, sleighs and veterinary supplies.

3700-3799 Service Materials

Includes all materials purchased by central duplicating. Central storehouse and centralized data processing operation for recharge in the normal course of business. Credits taken upon recharge to user departments for these materials should be made against this object.

3800-3911 Other Supplies and Materials

3913-3999 Other Supplies and Materials

Includes supplies and materials of a type not purchased on a routine or continuing basis and any other type not provided for in classification 3000-3699 such as "in lieu of" expenditures for supplies and expenses.

4000-4999 Travel

This classification includes all expenditures normally incurred by employees in connection with travel on official business. Such items as necessary telephone calls are a proper travel expense even though the call would normally be made against telephone and telegraph if not in travel status.

4000-4099 Automobile (See 4300-4399 for personally owned vehicles)

Includes gasoline, oil and miscellaneous expenditures incidental to the physical characteristics of the vehicle and the conditions under which it is being operated while in travel status. Also includes recharges of automotive services.

4100-4109 Common Carrier

Fares for railroad, including pullmanair; cab; water vessels; auto rental while in travel status.

4120-4124 Conference/Training Registration

Costs as determined by the sponsor of the conference or training course and may cover meals and other costs associated with attendance at the conference or training course.

4200-4299 Food, Lodging and Incidentals

Includes per diems, necessary phone calls, highway tolls, and parking fees.

4300-4399 Mileage Allowance - Personally Owned Automobiles

Cents per mile only for personally owned autos. Nothing else should be charged to this object of expenditure

4400-4799 Unassigned

4800-4894 Other Travel Expenditures

4895-4896 OGS Pool Car Chargeback

4897-4912 Other Travel Expenditures

4913 Cash Advance - Travel

4914-4999 Other Travel Expenditures

Such as "in lieu of" expenditures for travel within the state (where authorized). Travel expenditures not provided for elsewhere.

5000-5999 Contractual Services

Charges to this category will consist of expenditures for services of other than a personal service nature (see salaries and wages) rendered to the state under a formal or informal contract by outside persons or contractors.

5000-5099 Postage and Shipping

Postage, freight, express cartage.

5100-5199 Rental - Equipment

Rental of all movable property of a permanent nature including data processing equipment and computers, rental of office equipment and rental of plant maintenance equipment.

5200 OGS Space Chargeback

5201-5299 Rental - Real Property

Rental of land, easements, buildings and offices. Also includes utilities if it is part of the lease and not payable directly to a utility company.

5300-5399 Repairs - Equipment (See 5700-5799 for repairs buildings)

All equipment repairs of a contractual nature, both formal or informal, maintenance agreements and repairs to office equipment.

5400-5496 Telephone, Telegraph and Printing

Telephone rentals, tolls. Telegraph calls and accessories, as well as printing expenses.

5497 OGS Telecommunications

5498 OGS Computer Center Services

5499 EDP Telecommunications Charges

5500 PASNY Electrical Purchases

5501-5599 Utilities (Also refer to SUNY Finance Bulletin #7 A Sub-section 13)

Fuel, lights, power, water, steam. Gas and any other utility-type service provided by public utilities.

5600-5699 Printing, Binding and Advertising (Also refer to 5400-5496)

Includes expenditures for services rendered by printer, printing firms and centralized duplicating services excluding routine office stationery and office forms which should be charged to office supplies.

5700-5799 Building (See 5300-5399 for Repairs - Equipment)

All building repairs of a contractual nature, either formal or informal including special fund estimates.

5800 EOP Cash Advance

5801-5899 Other Contractual Services

Miscellaneous contracts. Formal or informal not provided for in classifications 5000-5799. Extermination contracts, insurance including, automobile, security contracts, overtime and catered meals relocation and moving expenses, international contracts, memberships, bonding agreements. Notary fees, bus and auto rental. Registration fees, stipends for graduate interns, tuition assistance breeding fees and recharges from contractual services.

5900-5999 Local Assistance Payments

6000-6499 Savings

That portion of the forced savings plan related to salaries and wages that has the effect of reducing the expendable allocation for personal service.

7000-7499 Library Acquisition and Equipment

Charges to this classification include expenditures of relatively significant amounts resulting in the acquisition. Replacement or increase of equipment, machinery, livestock, furniture, library books and hospital related items, of a permanent nature, which do not deteriorate appreciably with use. Equipment cost is comprised of the cost of the item. Transportation costs, installation costs, and any other expense incurred in obtaining delivery and installation.

7000-7299 Library Acquisition

Includes books, periodicals, microfilms, art and scientific collections purchased for separately organized libraries, both general and departmental.

7300-7499 Equipment - General

All charges to the equipment classification except library acquisitions. Includes such items as scientific equipment, laboratory apparatus, office machines and equipment, furniture and furnishings. Motor vehicles, machinery and tools of the physical plant division and where applicable, livestock.

7500-7999 Minor Rehabilitation

8000-8999 Staff Benefits

Includes expenditures for such programs as retirement, life insurance and medical expense insurance (refer to OSC accounting bulletin A-76 and corresponding SUNY supplement).