**COMMONLY USED OBJECT CODES**
*(Does not include most salary objects)*

7132 – **Non-Exempt OT**
This object code is used to record the overtime wages paid to non-exempt clerical employees.

7139 – **Temporary Workers**
This object code is used to record the amounts paid to employees for duties that do not qualify as a faculty overload, and whose regular salary is normally paid from one of the other salary object codes. It would include miscellaneous payments to current employees, payments to former or future students who are not enrolled for the time period being paid, honoraria to current employees, and payments for additional duties that are not part of faculty instruction.

This object code would also include, for example, summer employees who receive no benefits other than FICA. Note: George Williams summer staff **should not be** included in this line. Workers brought on board on a temporary basis through a temporary employment agency **should not be** included herein, but should be included in Professional Services (object 7339).

7221 – **Supplies**
This object code is used to record amounts paid for general, consumable supplies used during the course of everyday work. Also see the description for object 7255.

All printing of letterhead, envelopes, and forms that are used in day-to-day operations of your department should be charged here and not to 7411 (Printing, Copying). This includes special-sized envelopes for a particular mailing, for example.

7255 – **Small Equipment**
This object code is used to record amounts paid for items that are not consumed but could carry over from year to year and which do not meet the capitalization threshold (for example, an external CD burner for a computer or an individual file cabinet). In general, a purchase order requisition for an item being charged to this object code may not be prepared by anyone other than the Administrative Assistant to the V.P. Finance. If such an item is desired to be purchased, the “Non-Consumables/Small Equipment Requisition” form (found on the Business Office website) must be completed and submitted to the Administrative Assistant to the V.P. Finance, who will then prepare the purchase order requisition.

7259 – **Miscellaneous Expense**
This object code is used to record amounts paid for supply-type items that do not fit into any other object code. This object code should rarely be used.

7338 – **Catering, Banquet**
This object code is used to record amounts paid for all catering, whether on campus or off campus. All on-campus catering should be provided by Sodexho; in cases where Sodexho is unable to provide the catering service, the related catering expenses should be charged to this object code. This object code should not be used for local or near-campus business meals (see 7472).
**7339 – Professional Services**
This object code is used to record amounts paid to outside persons or firms for professional services, such as speaker fees, honoraria to non-employees, teacher supervisor payments, office moving company payments, and consultant fees. Note that this is not an all-inclusive list.

**7349 – Leases/Rentals**
This object code is used to record amounts paid for the rental of space, equipment, or other items. This would include leased vehicles and leased computer hardware and software.

**7361 – Maintenance Contracts, Office Equipment**
This object code is used to record amounts paid for maintenance contracts on office equipment, usually typewriters, but also for other non-computer equipment. Please contact Information Services about maintenance contracts for computer equipment.

**7371 – Repair & Maint Services**
This object code is used to record amounts paid for the services needed to repair current existing capital equipment on a non-contractual basis.

**7411 – Printing**
This object code is used to record amounts paid for printing and duplicating on all in-house copiers, as well as printing services provided by the Aurora University Print Shop. Printing services provided by off-site printers should not be charged here. Items normally considered supplies should be charged to 7221. (See object code 7221.)

**7421 – Postage**
This object code is used to record amounts paid for postage, including special/overnight delivery services. The mailroom will allocate these charges monthly. In addition, reimbursements to employees who purchase postage from off-campus locations, as well as postage charged to the University through mailing services will be charged here.

**7431 – Publications, Marketing**
This object code is used to record amounts paid for marketing publications. These publications are created predominantly by Public Relations and Admissions, but could be created across the campus, and would generally include almost all publications performed by off-site printers.

**7441 – Advertising**
This object code is used to record amounts paid for advertising of all types—newspaper, periodical, radio, television, classified, etc.

**7451 – Dues, Memberships, Subscriptions**
This object code is used to record amounts paid for professional dues and memberships, and all subscriptions (Phillips Library excepted).
7462 – Books, Pamphlets, Other Media
This object code is used to record amounts paid for books and publications to be used in everyday departmental operations. Payments/reimbursements for videos, CD’s, and DVD’s that are maintained for use in various departments should also be recorded here.

7471 – Travel Expenses
This object code is used to record amounts paid for travel, food, and lodging for off-site meetings and conferences that are not for professional development (see also 7485). Included in this are mileage and meals necessary during that travel. This object code should not be used for local or near-campus business meals (see 7472), nor should it be used for conference/meeting registration fees (see 7486).

7472 – Gifts, Entertainment
This object code is used to record amounts paid for gifts purchased under University guidelines, entertainment expenses, as well as for local or near-campus business meals (for example, a dean, a consultant, and a professor go to a local restaurant to discuss a matter of a program’s curriculum; the cost of that meal would be charged to object code 7472). Please review the University guidelines pertaining to gifts and entertainment costs that will be paid for or reimbursed by the University.

7485 – Professional Development
This object code is used to record amounts paid for travel, food, and lodging for off-site, professional development meetings and conferences. “Professional development” is that which assists faculty and staff toward meeting their own long-term professional development objectives, where these objectives meet institutional goals to improve performance in teaching, scholarly/creative activity, and service. It would include attendance at conferences/seminars where the primary objective is the development of the skills of the individual (commensurate with institutional goals) or where the employee is presenting on a scholarly topic. “Professional development” would not include attendance at meetings or conferences where such attendance is part of the employee’s normal work duties.

7486 – Conference Fees
This object code is used to record amounts paid for the registration fees for off-site meetings and conferences, as well as on-line webcasts.

7515 – Telephone
This object code is used to record amounts paid for telephone service, as allocated for campus phones by Information Services. Also, any cellular telephones paid for by the University should be charged to this object code.