

UNIVERSITY OF MAINE SYSTEM
FINANCIAL ACCOUNTING SYSTEM

OBJECT CODES

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DEFINITION OF OBJECT CODES

The ten-digit account in FAST is broken down into four categories. The first seven digits of this structure, comprising three of the four categories, is fixed and designates the university, ledger and department. This is what is often referred to as the basic seven-digit account number. The last three digits of the account number represent the object code category. Although the value of these three digits will vary as depicted on the following pages, these three digits are an integral part of the account number and must be present.

Object Codes pertain to Subsidiary Ledger accounts (Ledgers 1-9) while Account Controls (See Section D) pertain to General Ledger Accounts (Ledger 0).

Object Codes are a three-digit numeric code used to describe revenues or expenditures associated with a seven-digit account. The 1st digit of the three-digit code represents a specific expenditure or revenue category (i.e., 100-Salaries, 700-Capital Equipment, etc.). The 2nd digit, where defined, is a further classification of the category as established by the 1st digit (i.e., 740-Motor Vehicles). The 3rd digit is still a further classification of the first two digits and, where designated by an asterisk, is available to the account manager for his/her designation and use (i.e., 741 may be used to identify trucks while 740 may be used solely for cars).

Adherence to the object code categories is important. The accuracy of the object code data is only as good as the coding that takes place when budgets are created or adjusted and transactions are processed. Managers need to take sufficient time to analyze their transactions and budgets and code them in accordance with the official object code scheme. Coding decisions should be made correctly regardless of the budget status of a particular object code. For example, a University travel expenditure should be charged to the appropriate travel object code even if that object code has a negative balance. Another incorrect object code should not be chosen simply because it has available funds.

The following pages contain a complete listing of object codes.

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OBJECT CODES

REVENUE CODES

(Ledgers 1, 3, 4, 6, 8, 9)

<u>CODE</u>	<u>DESCRIPTION</u>
010	* U.S. Federal Government
020	* State of Maine
030	* Other Non-Profit Associations, Foundations, Organizations, Governments, Educational Institutions, Churches, Hospitals, etc.
040	* Corporations, Businesses, Industries
050	* Students (Individually and Collectively)
060	* Individuals (Non-Students)
070	* Investments
080	* Other (Including Indirect Cost Recovery)
085	* Indirect Cost Recovery Cost Sharing (Accounting Use Only)

AUXILIARY ENTERPRISES REVENUE ONLY
(Ledger 3 Only)

090	* University Departments (Auxiliary Enterprises should use Revenue Object Codes (010-080) for all revenue other than from University Departments.)
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* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.

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OBJECT CODES

EXPENDITURE CODES – PROFESSIONAL EMPLOYEE SALARIES

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
100-139	* Non-Faculty Salaries
140-149	* Non-Faculty Salaries-Temporary HRS Assignments to Job Code E
150-169	* Faculty Salaries
170-179	* Faculty Salaries-Temporary HRS Assignments to Job Code F

Salaries: In general, moving expenses associated with the recruitment of employees should be charged to object codes 48X or 49X. Taxable reimbursements for moving expenses should be charged to Salaries Object Codes 1XX. For tax implications, see Administrative Practice Letter No. 36.

* The 3rd digit of the object code (Codes 1-9) may be used by departments for further identification.

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OBJECT CODES

EXPENDITURE CODES – CLASSIFIED EMPLOYEE WAGES

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
200	<p>* Classified Wages</p> <p>This Object Code should be used for all Classified Employees when paying wages under the University of Maine System Job Classification Program.</p>
210-239	NOT TO BE USED
240-249	<p>* Classified Wages-Temporary HRS Assignments to Job Code M</p>
250-279	<p>NOT TO BE USED</p> <p>Wages: In general, moving expenses associated with the recruitment of employees should be charged to object codes 48X or 49X. Taxable reimbursements for moving expenses should be charged to Wages Object Codes 2XX. For tax implications, see Administrative Practice Letter No. 36.</p>

* The 3rd digit of the object code (Codes 1-9) may be used by departments for further identification.

UNIVERSITY OF MAINE SYSTEM
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OBJECT CODES

EXPENDITURE CODES – STUDENT WAGES

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
300	* College Work-Study Wages All wages paid to students who have been assigned to work projects by student aid administration. Includes university matching funds for college work-study.
300-304	On-Campus College Work-Study Wages
305-309	Off-Campus College Work-Study Wages
310	* Student Wages - Other All other wages paid to students should be charged to this object code.
320	* Graduate Student Wages This object code is used to record all salary and wage payments to graduate students and teaching assistants.
330-379	NOT TO BE USED

* The 3rd digit of the object code (Codes 1-9) may be used by departments for further identification.

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OBJECT CODES

EXPENDITURE CODES – EMPLOYEE BENEFITS

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
180	Social Security
181	TIAA/CREF
182	State Retirement
183	Federal Retirement
184	Federal Medicare
185	Life Insurance
186	Health
187	Federal Life
188	Federal Health
189	Retirees Health

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OBJECT CODES

EXPENDITURE CODES – EMPLOYEE BENEFITS

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
190	Employee Benefits (Accounting Use Only)
191	Workers Compensation - Salaries
192	Workers Compensation - Expenses
193	Accounting Use Only
194	Post Retirement Health
195	Long-Term Disability
196	Pension Plan
197	Unemployment Compensation
198	Tuition
199	Retirees Retirement
280	Dental – Professional
281	Dental - Classified
282	TIAA/CREF - Classified
283	Retirement Incentive
284	Wellness Grants
285	Employee Assistance Program (EAP)
286-289	NOT TO BE USED
290	Employee Benefits – Temporary Employees
291	Workers Compensation - Wages
292	Workers Compensation - Expenses
293-299	NOT TO BE USED

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OBJECT CODES

EXPENDITURE CODES – EMPLOYEE BENEFITS

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
380-389	NOT TO BE USED
390	Employee Benefits (Accounting Use Only)
391	Workers Compensation - Student Wages
392	Workers Compensation - Expenses
393	NOT TO BE USED
394	Social Security (Accounting Use Only)
395-399	NOT TO BE USED

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OBJECT CODES

EXPENDITURE CODES – GENERAL CURRENT OPERATING

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
400	<p>* Services from Non-University Employees and Organizations</p> <p>This classification of expenditure is for professional and other non-university employees and organizations (lawyers, accountants, consultants, medical, etc.) doing specified service for the University (i.e., honorariums, lectures, and related expense e.g., transportation costs, meals, etc.). Also includes expenditures for non-university organizations who have subcontracts with the University to provide specific services associated with a contract or grant. Other examples include rubbish removal contracts, laundry service contracts, Residence & Dining food service contracts, etc.</p>
410	<p>* Memberships, Subscriptions and Publications, and Fees</p> <p>All payments to associations and organizations for dues and fees. Payments for subscriptions, usually of a one-year nature. This object code is also used for purchases of publications, magazines, newspapers and books. Use object codes 760 through 779 when it is a departmental <u>library</u> or university <u>library</u> expenditure. Also include here fees for conferences, seminars, and other professional development educational activities. Do not include the travel, lodging, or meal expenses associated with professional development activities as they should be recorded in the travel object codes. Examples of other fees to include here are banking/financial fees, royalty/broadcast rights fees, etc.</p>
420	<p>* Supplies and Materials</p> <p>This classification is for expenditures for goods acquired for the purpose of current operations. These items are consumable, perishable, short-lived and are subject to material change. This includes items such as wastebaskets, forms, small tools and stationery. (Maintenance supplies, see object codes 5XX; Auxiliary Enterprises goods for resale, see object code 630.) Includes computer supplies.</p>
430	<p>* Telephone/Telecommunication</p> <p>Telephone charges, including rentals, tolls, etc. Also includes Telecommunications charges, including data and video line/transmission charges. Includes computer line charges to UNET.</p>

* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.

SECTION C

UNIVERSITY OF MAINE SYSTEM FINANCIAL ACCOUNTING SYSTEM

OBJECT CODES

EXPENDITURE CODES – GENERAL CURRENT OPERATING

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
440	<p>* Postage and Shipping</p> <p><u>All</u> postage and all outgoing freight and express will be charged to this object code.</p> <p><u>All</u> incoming freight will be charged to the object code pertaining to its purchase.</p>
450	<p>* Printing/Photocopying</p> <p>Include expenditures for printing, i.e., the process whereby paper is impressed against an inked printing surface as in PRESS operations. Also includes expenditures for photocopying, i.e., photographic reproduction of printed material.</p>
460	<p>* Computer Services</p> <p>To record computer services charges incurred from UNET or external service bureaus. Includes UNET charges to users for disk space, CPU usage, etc.</p> <p>Computer equipment rental charges would not be included here - rather to object code 570-579. Excludes computer telecommunications charges (see object code 430-439). Excludes payments for computer tapes, disks and diskettes, computer printer paper, printer ribbons and toner, etc. (see object codes 420-429). Excludes expenditures for mainframe and microcomputer software (see object codes 700-739).</p>
470	<p>* Undefined Expenditures</p> <p>Undefined expenditures that do not properly fit into <u>any other category</u>. The number of such transactions should be relatively small. Budget transfers should not be budgeted in this object code (see object code 670).</p>
480	<p>* Travel - In-State</p>
490	<p>* Travel - Out-of-State</p> <p>Travel: All costs related to travel for official University business by University employees, job applicants, students, students being recruited, and student groups, e.g., athletic teams, etc. In general, moving expenses associated with the recruitment of employees should be reported on a Travel Expense Voucher and charged to object codes 48X or 49X. Taxable reimbursements for moving expenses should be charged to Salaries Object Codes 1XX or Wages Object Codes 2XX. For tax implications, see Administrative Practice Letter No. 36. Travel costs associated with non-university employees and organizations (consultants) should be charged to 40X.</p>

* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.

UNIVERSITY OF MAINE SYSTEM
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OBJECT CODES

EXPENDITURE CODES – UTILITIES AND MAINTENANCE

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
	HEATING FUELS (500-509)**
500	Purchased Heat
501	#1 Fuel Oil
502	#2 Fuel Oil
503	Charge-Back (credits) for #2 Fuel Oil
504	#4 Fuel Oil
505	Charge-Back (credits) for #4 Fuel Oil
506	#6 Fuel Oil - Central Heating Plants
507	Charge-Back (credits) for #6 Fuel Oil
508	Diesel Fuel used for Building Heat, Light, or Operations
509	NOT TO BE USED
	ELECTRICITY (510-513)**
510	Electricity
511	Charge-Back (credits) for Electricity
512-513	NOT TO BE USED
	ALTERNATIVE HEATING FUELS (514-519)**
514	Coal
515	Charge-Back (credits) for Coal
516	Wood and Wood Chips
517	Charge-Back (credits) for Wood & Wood Chips
518	LP & Natural Gas
519	Charge-Back (credits) for LP & Natural Gas

** NOTE: If selling department adds an overhead charge on the amount billed out, reflecting labor or other costs, the bill will be subdivided into two components. The fuel or utility component will be credited to the appropriate object code in the 500-529 sequence and the overhead component will be credited to object code 907.

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OBJECT CODES

EXPENDITURE CODES – UTILITIES AND MAINTENANCE

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
	WATER & SEWER (520-529)**
520	Water
521	Charge-Back (credits) for Water
522-525	NOT TO BE USED
526	Sewer
527	Charge-Back (credits) for Sewer
528-529	NOT TO BE USED
	INSURANCE (530-539)
530	Property Insurance
531	Auto Physical Damage
532	Miscellaneous Property Damage
533	Railroad Liability
534	Crime Policy
535	General Liability
536	Boiler Insurance
537	Miscellaneous Liability
538	Travel Insurance
539	Special Insurance

**** NOTE:** If selling department adds an overhead charge on the amount billed out, i.e., labor or other charges, the bill would be subdivided into 2 components. The fuel or utility component will be credited to the appropriate object code in the 500-529 sequence and the overhead, labor, etc., component will be credited to object code 907.

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OBJECT CODES

EXPENDITURE CODES – UTILITIES AND MAINTENANCE

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
540	* Maintenance of Equipment All repairs of equipment and equipment maintenance agreements should be charged to this code.
550	* Maintenance of Facilities (Less than \$25,000) All materials and contractual services for repairs and maintenance of facilities should be charged to this code, with the exception of individual projects of \$25,000 or more which must be assigned an account in the Capital Construction Ledger (Ledger 7).
560	* Minor Alterations and Improvements (Less than \$25,000) Materials and contractual services used for replacement of or improvements to facilities which are considered to be assets should be charged to this code. Projects of \$25,000 or more must be assigned an account in the Capital Construction Ledger (Ledger 7).
570	* Rentals/Leases - Equipment and Property Rental costs of all equipment and property, movable or non-movable, are chargeable to this code. Typical items would be office equipment, buildings, easements and motor vehicles (other than those associated with occasional travel). Include here rentals of smaller items as well as larger items.

VEHICLE FUELS (580-589)

580	Gasoline
581	Charge-Back (credits) for Gasoline
582	Diesel Fuel
583	Charge-Back (credits) for Diesel Fuel
584-589	NOT TO BE USED

* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.

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EXPENDITURE CODES – SPECIAL CURRENT OPERATING

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
	DEBT SERVICE (590-599)
590	Principal (For Accounting Use Only)
591	Interest (For Accounting Use Only)
592	Debt Service
593-599	NOT TO BE USED
	EDUCATIONAL ASSISTANCE (600-629)
	Payments made to individuals in the form of aid and <u>not</u> for services rendered.
600	* Scholarships and Grants Include scholarships and grants for all students (e.g., SEOG, PELL, annual or endowed scholarships, etc.). Includes university matching funds for SEOG and Perkins (formerly NDSL).
610	* Fellowships Include all fellowships regardless of source of funds.
620	* Graduate Assistant Tuition Payments Include departmental charges for remission of tuition for graduate assistants.
630	* Material for Resale
640	NOT TO BE USED
650	* Advertising Costs

* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.

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EXPENDITURE CODES – SPECIAL CURRENT OPERATING

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
660	* Interdepartmental Services This object code is used in those instances where one University department uses <u>several</u> different types of materials and costs to provide a single service to another University department. An example would be the physical plant department assisting a department in moving furniture. This object code should not be used when the service provided is maintenance or an alteration or improvement. This object code is similar to object code 400 (services from Non-University Employees and Organizations) only in this instance the services are provided by a University department. The transaction would be a charge to object code 66X and a credit to the providing department in object code 900.
670	* Budget Transfers Unallocated funds to be transferred to appropriate object codes when specific use is known. <u>Not to be used for expenditures.</u>
680	Property Taxes
681	NOT TO BE USED
682	Payments in Lieu of Property Taxes
683-689	NOT TO BE USED
690	Indirect Costs (Accounting Use Only)
691-695	NOT TO BE USED

* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.

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EXPENDITURE CODES – SPECIAL CURRENT OPERATING

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
696	Indirect Cost Sharing (Accounting Use Only)
697	NOT TO BE USED
698	Voluntary (Overruns) Cost Sharing (Accounting Use Only)
699	Direct Cost Sharing (Accounting Use Only)

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EXPENDITURE CODES – CAPITAL EQUIPMENT

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
	CAPITAL EQUIPMENT (700-799)

Capital equipment is defined as tangible personal property with a life expectancy greater than one year and/or having a unit cost of \$5000 or more. This object code is used only for equipment purchases not associated with building construction. Costs for equipment associated with building construction, should be recorded in Ledger 7 using Object Codes 85X. Include computer software as equipment and furnishings since it typically has a life expectancy greater than one year.

700-719	* Equipment and Furnishings (Less than \$5,000)
720-739	* Equipment and Furnishings (\$5,000 or More)
740-749	* Motor Vehicles
750-759	NOT TO BE USED
760-779	* Library & Museum Acquisition
780-789	NOT TO BE USED
790-799	NOT TO BE USED

* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.

UNIVERSITY OF MAINE SYSTEM
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OBJECT CODES

EXPENDITURE CODES – CAPITAL CONSTRUCTION

(Ledger 7 Accounts Only)

<u>CODE</u>	<u>DESCRIPTION</u>
ADMINISTRATION AND MISCELLANEOUS (100-819)	
100	Non-Faculty Salaries connected with construction projects
200	Classified Wages connected with construction projects
800	NOT TO BE USED
801	Percent for Art-Artwork (use only for state financed projects).
802	Percent for Art-Administration (use only for state financed projects).
803-804	NOT TO BE USED
805	University Administration (NOT for use with state bond or appropriation projects).
806	System Administration (NOT for use with state bond or appropriation projects).
807-809	NOT TO BE USED
810	Project Contingency
811	Architectural Fees
812	Architectural Inspection
813	Engineering Fees (Also reimbursable consultants to Architect)
814	Engineering Inspection
815	Insurance Builder's risk or other special insurance purchased by the University for the specific project during construction
816	Site Clearance & Demolition for Building Construction For work in the specific area of a building

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EXPENDITURE CODES – CAPITAL CONSTRUCTION

(Ledger 7 Accounts Only)

<u>CODE</u>	<u>DESCRIPTION</u>
817	University Overhead Advertising, telephone, reproduction or other similar type costs paid directly by the University
818-819	Miscellaneous General expenses not previously categorized

BUILDING AND FIXED EQUIPMENT (820-829)

820-829 * Individual Contracts (separate object code assigned to each contract)

NON-BUILDING IMPROVEMENTS (830-847) whether related to a building project or not. This work includes roads, walks, parking, utilities, sports and recreation fields, etc. and is not on the inside of a building.

830	Site Clearance for Non-Building Areas
831	Electric Lines
832	Communication Lines (Telephone, Data, TV, etc.)
833	Steam Lines (Heat Distribution Lines)
834	Water Lines - Domestic Water or Sprinkler Service
835	Sewer Lines
836	Gas Lines
837	Roads, Walks & Parking Areas
838	Landscaping

* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.

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EXPENDITURE CODES – CAPITAL CONSTRUCTION

(Ledger 7 Accounts Only)

<u>CODE</u>	<u>DESCRIPTION</u>
839	Design Fees
840-847	* Other - Separate Object Codes as required for control
ASBESTOS REMOVAL (848-849)	
848	Asbestos Removal Administration (use only when asbestos removal is not a separate project account).
849	Asbestos Removal Contracts (use only when asbestos removal is not a separate project account).
EQUIPMENT - MOVEABLE EQUIPMENT AND FURNISHINGS (850-859)	
850-854	* Equipment and Furnishings (Less than \$5,000)
855-858	* Equipment and Furnishings (\$5,000 or more)
859	Design expenses related to moveable equipment and furnishings
MOVING EXPENSES RELATED TO OCCUPANCY OF PROJECT (860-869)	
860	NOT TO BE USED
861-869	* Moving Expenses Related to Occupancy of Project

* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.

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EXPENDITURE CODES – CAPITAL CONSTRUCTION

(Ledger 7 Accounts Only)

<u>CODE</u>	<u>DESCRIPTION</u>
REAL ESTATE ACQUISITION (870-879)	
This sequence is used for building and/or land acquisition. If both land and buildings are part of the project, their values should be listed as separate codes, as shown below.	
870-874	Building Value
875-878	Individual Land Purchase Value
879	Legal Fees and Administrative Costs related to land acquisition
PROJECT FUNDING (880-889)	
Current budget only	
880	Federal
881	University Bond
882	University Funds – E&G
883	University Funds – Auxiliary
884	State – Grant
885	State – Bond
886	State – Appropriation
887	Gifts
888	System Loan

* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.

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EXPENDITURE CODES – CAPITAL CONSTRUCTION

(Ledger 7 Accounts Only)

<u>CODE</u>	<u>DESCRIPTION</u>
889	Major Maintenance Match
890	Project Budget Pool Amount in this object code must be either zero (\$0) or the corresponding negative of the total of amounts in object codes 100, 200, and 800 – 879. This object code is intended only as a balancing tool for using those object codes to set up project line items for budgeting purposes.
891-899	NOT TO BE USED

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EXPENDITURE CODES – CREDITS

(Ledgers 2 through 9, Excluding 7)

<u>CODE</u>	<u>DESCRIPTION</u>
900	<p>* Interdepartmental Credits</p> <p>This object code is used in those instances where several different types of materials and costs are used to provide a single service. For example, when the plant department uses personnel, supplies and materials to build a bookshelf for another department, the charge-back <u>would be credited to object code 900.</u></p> <p>When services or materials are purchased in a single object code, e.g., telephone, fuel oil, electricity, etc. and subsequently provided to another account on a charge basis, the credit (charge-back) should be recorded in the object code which was used to record the original purchase, <u>not object code 900.</u></p>
907	Used to Record Overhead Portion of Charge-Backs
910	<p>Recovery of Employee Benefits (Accounting Use Only)</p> <p>910 Social Security (CWS Billing)</p> <p>911 Auxiliary Enterprises (Ledger 3 Accounts)</p> <p>912 Grants & Contracts (Ledger 4-9 Accounts)</p> <p>913 Federal Benefit Recovery (CE)</p> <p>914 Health premium payments for retirees who are under 65 years of age</p> <p>915 Health premium payments for retirees who are 65 years of age or over</p> <p>916 Health premium payments for employees</p> <p>917 Health premiums for satellite groups</p> <p>918 Health premium payments for COBRA participants</p>
919-999	NOT TO BE USED

* The 3rd digit of the object code (Codes 1 - 9) may be used by departments for further identification.