

Simpson College

Guide to Commonly Used Object Codes

This guide provides a reference for commonly used object codes to help departments select the most appropriate expense classification. If an expense could reasonably fit more than one category, departments should select the object code that best reflects the primary purpose of the purchase.

This guide focuses on object codes that are commonly used across the College and is not intended to be a comprehensive listing of all available object codes. Some departments may use additional object codes that are specific to their operations and therefore are not included in this reference. The examples provided are intended as general guidance and may not apply to every circumstance.

Object Category	Object Title	Object Code	Description of Use	Examples	Do Not Use For
Payroll	Exempt Staff Salaries FT	500001	Exempt full-time staff salaries	Full-time administrative staff and coaches wages	Invoices, faculty payroll, student payroll
Payroll	Faculty Salaries FT	501001	Exempt full-time faculty salaries	Full-time faculty wages	Invoices, staff payroll, student payroll, adjuncts
Payroll	Faculty Adjunct Wages	501002	Faculty adjunct compensation	Faculty Adjunct wages	Invoices, staff payroll, student payroll, faculty overloads
Payroll	Faculty Overload	501003	Faculty overload compensation	Compensation to faculty for overload assignments	Invoices, staff payroll, student payroll, faculty adjunct contracts
Payroll	Faculty Supplemental Pay/Stipends	501004	Faculty compensation for duties performed outside regular or overload responsibilities		Invoices, Regular wages, Overload, adjunct compensation
Payroll	Faculty Salaries Summer	501005	Faculty summer adjunct wages		Invoices, staff payroll, student payroll
Payroll	Non-Exempt Staff Wages FT	502001	Non-exempt full-time staff wages		Invoices, faculty payroll, student payroll
Payroll	Non-Exempt Staff Wages PT	502002	Non-exempt part-time staff wages	Part-time staff, head coaches, assistant coaches	Invoices, faculty payroll, student payroll
Payroll	Staff Supplemental Pay/Stipends	502004	Payment to staff for duties performed outside regular responsibilities		Invoices, faculty payroll, student payroll
Payroll	Student Wages Acad Yr	503001	Compensation paid to student workers		Invoices, faculty payroll, staff payroll
Payroll	Student Wages Summer	503002			Invoices, faculty payroll, staff payroll
Payroll	Student Supplemental Pay/Stipends	503003	Payment to students for duties performed outside regular responsibilities	Student teaching, student government	Invoices, faculty payroll, staff payroll
General Operating	Office & General Supplies	600002	General office and departmental supplies used for routine operations.	Office supplies, paper, folders, pens	Instructional or laboratory supplies
General Operating	Postage & Shipping	600008	General mailing and shipping costs	USPS, UPS, FedEx charges	Freight included with equipment purchase
General Operating	Printing & Photocopy	600009	Printing and copying services	General printing and copying, specialized printing	Advertising placement
General Operating	Telecommunications	641007	Telecommunications services	Cell phone plans, general phones system, telecom services	Technology software & subscriptions
Educational & Instructional	Instructional Supplies	600001	Classroom teaching materials	Art supplies, teaching aids, classroom consumables	General office supplies

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Educational & Instructional	Books	600013	General books and publications	Professional books, reference materials	Textbooks required for courses
Educational & Instructional	Laboratory Supplies	600003	Consumables used in labs	Chemicals, specimen materials, lab disposables	Laboratory equipment
Travel	Travel-Transportation	620001	Transportation during travel	Airfare, mileage, taxis, rideshare, parking	Travel meals or lodging
Travel	Travel-Lodging	620005	Lodging during travel	Hotel & other lodging accommodations	Meals or transportation
Travel	Travel-Meals	620002	Meals incurred during approved travel	Business travel meals	Business meals & Entertainment expenses
Travel	Travel-Other	620006	Misc travel costs not categorized as meals, lodging or transportation		Meals, lodging or transportation
Professional Development	Professional Development	622001	Training and educational events for employees	Conference registration, workshops, seminars	Membership dues
Professional Development	Professional Dues/Memberships	622003	Memberships in professional organizations		Conference registrations
Hospitality & Entertainment	Business Meals	621007	Business meals not involving travel	Meals for on-campus meetings, donor stewardship, potential business partnerships, etc	Travel meals
Hospitality & Entertainment	Entertainment Services	621003	Event entertainment services	DJ, musicians, performers	Speaker fees
Hospitality & Entertainment	Event Supplies	621006	Consumable supplies used for event programming	Decorations, nametags, event materials	Catering, Entertainment, general office supplies
Hospitality & Entertainment	Awards & Prizes	621005	Awards, door prizes, promotional giveaways	Gift cards, raffle items, contest prizes	
Professional Services	Honorariums & Speaker Fees	610007	Payments to guest speakers or presenters	Commencement speaker payment, guest lecturer	Consulting engagements
Professional Services	Legal Services	610001	Attorney and legal services	Contract review, litigation support	Collection agency fees
Professional Services	Contracted Services	610003	General outsourced services performed by third parties that do not primarily provide professional advice.	Temporary staffing, specialized operational services, security contracts, maintenance contracts	Consulting services
Professional Services	Consulting Services	610005	Professional advisory or consulting services that provide expertise, recommendations, analysis, or project deliverables	Strategic planning, process improvement consulting	Routine contracted labor
Professional Services	Other Professional Services	610004	Professional services not otherwise classified		Audit, legal, tax, contracted, or professional consulting fees
Marketing & Communications	Advertising	630001	Paid promotion of the institution, its programs, services, events, fundraising activities, and brand visibility to external audiences.	Newspaper ads, social media ads, digital marketing placements	Promotional giveaways, Employee Recruitment

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Facilities & Grounds	Building Repairs & Maintenance	640001	Repairs that maintain facilities	Painting, plumbing repairs, electrical repairs	Capital improvements
Facilities & Grounds	Building Equipment Repairs/Maintenance	642004	Repair and maintenance of building systems	HVAC repairs, boiler repair	New equipment purchases
Facilities & Grounds	Facility Rental Fees	640005	Temporary use of facilities	Hotel meeting rooms, event venues	Lease agreements
Technology	Technology Hardware	601001	Technology equipment	Laptops, monitors, printers, docking stations	Software subscriptions
Technology	Technology Software & Subscriptions	601002	Software purchases and subscriptions	Adobe, Microsoft licenses, SaaS subscriptions	Technology hardware
Capital Expenditures	Equipment	642001	Non-technology equipment purchases	Athletic equipment, machinery, specialized devices	Technology hardware
Capital Expenditures	Equipment Maintenance Contract	642007	Service agreements on equipment	Copier maintenance, equipment service plans	One-time repairs
Capital Expenditures	Equipment Rental	602002	Short-term equipment rental	Audio-visual rental, scissor lift rental	Lease agreements
Capital Expenditures	Equipment Lease Expense	768002	Lease of equipment	Copier lease, equipment lease agreements	Building lease
Capital Expenditures	Furniture & Fixtures	642002	Furniture purchases	Desks, chairs, shelving	Repairs or maintenance
Capital Expenditures	Piano Maintenance	642006	Piano tuning and repairs	Piano technician services	
Capital Expenditures	Vehicle Acquisitions	760006	Purchase of Vehicles	Cars, vans, trucks, golf carts meeting capitalization criteria	Repairs or maintenance
Capital Expenditures	Vehicle Operations Expense	642005	Vehicle operating costs	Fuel, repairs, maintenance, registrations	Vehicle purchases