



University of
Connecticut

KFS Object Code Descriptions

Expense Object Codes

Office of the Controller

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FY 2021

KFS Expense Object Code Descriptions

| Consolidation | Level | Range | Page |
|----------------------|--|--------------------------------|-------------|
| CMPN | PERM (Permanent and Continuing Salaries) | 5110-5112 | 4 |
| CMPN | TEMP (Temporary Salaries) | 5230-5260 | 4 |
| CMPN | OPS (Other Personal Services) | 5310-5390, 5392 | 5 |
| BENE | FBEN (Fringe Benefits) | 5391, 5610-5670, 5800, 5810 | 5-6 |
| GENX | ANCR (Animal Care) | 6002-6025 | 6 |
| GENX | DUES (Dues and Memberships) | 6120 | 6 |
| GENX | SUBS (Subscriptions) | 6130-6135 | 6 |
| GENX | FEES (Fees) | 6200-6325 | 7-8 |
| GENX | INSR (Insurance) | 6400-6420 | 8 |
| GENX | RENT (Rentals and Leases) | 6500-6530 | 8 |
| GENX | SERV (Services) | 6600-6680 | 9-11 |
| GENX | SUPP (Supplies) | 6710-6847, 6935- 6940 | 11-14 |
| GENX | TELE (Telecommunications) | 6850-6890 | 14 |
| GENX | TRNS (Transportation and Motor Vehicles) | 6900-6927 | 14-15 |
| GENX | EEPM (Employee and Student Payments) | 7005-7030 | 15 |
| GENX | OTHX (Other Expenses) | 7045-7133 | 15-16 |
| GENX | FINA (Financial Aid) | 7510-7545 | 16 |
| GENX | TRAV (Travel) | 7600-7805 | 16-17 |
| GENX | ENER (Energy and Utilities) | 8105-8140 | 17-18 |
| GENX | EQCP (Equipment – Capital) | 8200-8293 | 17-20 |
| GENX | EQNC (Equipment – Non-Capital) | 8306-8325 | 20 |
| CPTL | CPEQ (Capital Projects – Capital Equipment) | 8505, 8535-8537 | 20-21 |
| CPTL | LAND (Land) | 8400-8410 | 21 |
| CPTL | BLDG (Building and Improvements) | 8420-8599 | 21-23 |

| | | | |
|---------|--|-----------|-------|
| CPTL | CPNC (Capital Projects – Non-Capital Equipment) | 8508-8512 | 23 |
| NOPX | ICRX (Indirect Cost Recovery Expense) | 9900 | 23 |
| | | | |
| Various | Accounting Office Object Codes | | 23-25 |
| GENX | Library Object Codes | | 25-26 |

Payment Reason Codes for Disbursement Vouchers are listed where appropriate. Disbursement Vouchers do not take the place of a Purchase Order when a Purchase order is required.

Personal Services

All compensation for the services of University employees only, including services rendered by regular, special, and student employees. **NOTE:** For use on Payrolls only. Personal Service Agreements (PSA's) are contractual services and require object codes 6638 Other Services (or another appropriate Services object code) or 8490 Design Services Other.

5100 Personal Services – Budget Pool: *Budget only. No Actuals.*

5109 Pending Refill – Search: *Budget only. No Actuals.*

Permanent and Continuing Salaries - Level Code: PERM

All compensation paid to employees of the University for services in “permanent and continuing positions” which includes classified and unclassified positions.

5110 Regular Payroll – Classified

5111 Regular Payroll – Faculty

5112 Regular Payroll – Other Professional

Temporary Salaries - Level Code: TEMP

All compensation for services based on a written contract when in an employer/employee relationship to the University where the employee is hired through special authorization.

5230 Payroll – Durational and Temporary: Compensation paid to temporary employees performing classified duties.

5231 Payroll – Contractual: Compensation paid to temporary employees performing professional duties.

5232 Payroll – Summer Faculty

5233 Payroll – Adjunct Faculty

5240 Payroll – Student Labor: Compensation paid to UConn students who are not paid through the College Work Study (CWS) program. For College Work Study, use 5245.

5245 CWS Payroll – Student Labor (CWS only): Compensation paid to UConn students through the College Work Study program. Fringe benefits are not allowed to be charged with CWS compensation.

5250 Payroll – Graduate Students

5260 Payroll – Post Doctoral Fellows

Other Personal Services - Level Code: OPS

5310 Payroll – Snow and Ice Differential: Premium compensation at the current rate for each hour actually worked, other than during the regular shift schedule, to employees in certain classifications.

5320 Payroll – Accrued Vacation: Paid out at termination, retirement or death.

5330 Payroll – Allowances: Example – Cell phone stipends.

5340 Payroll – Holiday Pay: All additional payments to employees who work on a holiday under the terms of the Collective Bargaining Agreements.

5350 Payroll – Lump Sum Payments: Example – Payment to classified employees when top step is achieved within their pay plan per terms of the Collective Bargaining Agreements.

5360 Payroll – Longevity: Payments to eligible employees based on years of state service.

5370 Payroll – Overtime: Salaries and wages for all overtime, whether it is computed at straight time or time and one-half basis.

5380 Payroll – Shift Differential: Additional compensation paid to qualifying employees whose regularly assigned shift's beginning time falls within certain established hours.

5390 Payroll – Accrued Sick

5392 Payroll – Long-Term Disability

Fringe Benefit Expenses - Level Code: FBEN

5391 Payroll – AAUP 1% Buyback: Represents the 1% contributed by the State as retirement contribution for members of the American Association of University Professors who are also members of the State Employees Retirement System and is in lieu of 1% in salary adjustments.

5610 Fringe Benefits – Classified: Relates to Salary Object Code 5110.

5611 Fringe Benefits – Faculty: Relates to Salary Object Code 5111.

5612 Fringe Benefits – Other Professional: Relates to Salary Object Code 5112.

5630 Fringe Benefits – Durational and Temporary: Relates to Salary Object Code 5230.

5631 Fringe Benefits – Contractual: Relates to Salary Object Code 5231.

5632 Fringe Benefits – Faculty Summer Pay: Relates to Salary Object Code 5232.

5633 Fringe Benefits – Adjunct Faculty: Relates to Salary Object Code 5233.

5640 Fringe Benefits – Student Labor: Relates to Salary Object Code 5240.

5650 Fringe Benefits – Graduate Students: Relates to Salary Object Code 5250.

5660 Fringe Benefits – Post Doctoral Fellows: Relates to Salary Object Code 5260.

5670 Fringe Benefits – Other Personal Services: Relates to Salary Object Codes 5301-5399.

5800 Pension Expense Adjustment

5810 OPEB Expense Adjustment

Contractuals and Commodities

6000 Budget Pool – Other Expenses: *Budget only. No Actuals.*

Animal Care - Level Code: ANCR

ANC1 Animal Care Level Budget Pool: *Budget only. No Actuals.*

6002 Animal Orders – Purchases of animals to be used in research, educational and other purposes.

6005 Animal Bedding – Sawdust and other materials used in animal bedding.

6010 Veterinary Drugs – Purchases of veterinary drugs.

6015 Animal Feed – Purchases of food for animals.

6020 Animal Care Services – Payment for services in the care of animals such as veterinary services. Do not use for supplies or for internal specialized service facility charges (see 6606). Effective FY20.

6025 Animal Care Supplies – All supplies used in the care of animals, except for veterinary drugs, animal bedding, and animal feed. Do not use for services. Effective FY20.

Dues and Memberships - Level Code: DUES

Payment Reason Code = K

DUE1 Dues and Memberships Level Budget Pool: *Budget only. No Actuals.*

6120 Dues and Memberships: Dues and memberships in business, technical and professional organizations.

Subscriptions - Level Code: SUBS

Payment Reason Code = K

SUB1 Subscriptions Level Budget Pool: *Budget only. No Actuals.*

6130 Subscriptions: Subscriptions to business, technical, and professional periodicals and magazines. Do not use for annual lab fees.

6135 Subscriptions – Athletics Recruiting: Used for subscriptions strictly dedicated to recruiting student athletes. *For Athletics use only.*

Fees - Level Code: FEES

Payment Reason Code = K

Royalties = W

Postage = D

Co-sponsorship = Y

FEE1 Fees Level Budget Pool: *Budget only. No Actuals.*

6200 Interest Expense/Late Payment Penalties: *Accounts Payable use only.*

6205 Income Tax Expense: Taxes paid on unrelated business income.

6210 Game Guarantees: *For Athletics and Avery Point use only.* Use to pay guarantees to visiting teams when we do not return a game to their site.

6215 Licenses: All licenses, motor vehicle, professional, etc. (for software, use 6840 or 8245).

6220 Collection Fee

6225 Electronic Resource Access (One-Time): For one-time access to electronic resources such as articles and books. For Library, use 6250.

6230 General Fees Not Classified: Do not use for services.

6235 Postage: Mailing costs for all classes of mail including metered mail.

6260 Co-Sponsorship: For use by a University department to sponsor a program or event.

6265 Judgments and Settlements: Lawsuit Settlements.

6270 Permits and Title Fees: Land Transfers, etc.

6275 Royalties: Payment for the use of a right, patent, etc.

6280 Town, Bank and Court Fees

6283 Transaction Fees: Amounts paid on a per-transaction basis.

6285 Visa Fee and Homeland Security: Immigration fees.

6290 Freight and Cartage Expenses: Transportation of commodities where the particular commodity to which the charge is applicable cannot be identified. Charges which can be identified with a particular commodity should be added to the cost of the commodity. Contract trucking and armored service are included here.

6295 Patent Fees: Application, Maintenance, and other fees relating to patents and trademarks paid to the U.S. Patent and Trademark Office and other foreign patent offices.

6304 Registration Fees – Employees: Conference registration fees paid for employees to attend conferences on behalf of the University.

6305 Registration Fees – Student: Conference registration fees paid for students to attend conferences on behalf of the University.

6310 Registration Fees – Non-Employees: Conference fees paid for those other than employees and students to attend conferences on behalf of the University.

6315 Parking Fees: Fees for parking in garages or parking lots. Does not include parking fees incurred while traveling, which will be included in travel costs.

6320 Tickets / Admission Fees: Admission and entrance fees for events, concerts, attractions, competitions, entertainment, etc.

6325 Publishing Fees: Amounts paid to have abstracts, journals, articles, etc. published. For printing and binding services, use 6636 Printing and Binding.

Insurance - Level Code: INSR

Payment Reason Code = K

INS1 Insurance Level Budget Pool: *Budget only. No Actuals.*

6400 Medical Insurance – Payments for medical insurance.

6420 Insurance - Casualty and Liability: Payments for liability, property, casualty, and other non-medical insurance policies.

Rentals and Leases - Level Code: RENT

Payment Reason Code = V

Rental of space (rooms) or items (uniforms, table, tablecloths, etc.) = K

RNT1 Rentals and Leases Level Budget Pool: *Budget only. No Actuals.*

6500 Equipment Rentals: Daily or periodic rentals of all equipment not coded under 6520. For long-term lease agreements, see 6510.

6505 Rents and Storage – Long Term: Rents for land, structures, offices, grounds, etc. Examples: post office box, garage, farm lands, pasturage, houses or buildings or parts thereof; storage of automobiles, and other University property, including demurrage (gas cylinder rentals). Does not include rental of motor vehicles, data processing equipment or other personal property (see 6520, 6500 and 6510). Includes options to lease.

6510 Personal Property Lease (Operating Lease): Long-term leasing of all personal property. Payments under capital leases should be coded to the equipment object codes. For short term rentals, see 6500 and 6520.

6515 Uniform Rental: Amounts paid for rentals of uniforms.

6520 Motor Vehicle Rentals: Daily or periodic rentals of motor vehicle equipment such as cars, trucks, buses, limousines, and heavy equipment. Do not include the rental of vehicles relating to travel authorized by the Travel Office (see the travel object code descriptions). For long-term lease agreements, see 6510.

6525 Rentals – Non-Building: Halls, table, chairs, booth, tents, etc. for events.

6530 Off-Site Facility Rental: *For Sponsored Programs use only.*

Services - Level Code: SERV

Payment Reason Codes = M (if under \$2,500);

Catering = O

Medical = Q

Advertising, Photocopying = X

SER1 Services Level Budget Pool: *Budget only. No Actuals.*

6600 Equipment Repair Labor

6601 General Repairs Labor: Labor related to repairs other than the following: 6600 for equipment repairs, 6646 for Service/Maintenance of research equipment.

6602 Payroll Dining Services: *For Dining Services use only.*

6603 Sub-Agreements Less Than or Equal to \$25K: Personal Service Agreements (PSA's) up to \$25,000 per PSA.

6604 Sub-Agreements Greater Than \$25K: Personal Service Agreements (PSA's) in excess of \$25,000 per PSA.

6605 Non-State Fringe Benefit Dining Services: *For Dining Services use only.*

6606 Specialized Service Facilities: For use in recording highly complex or specialized service charges incurred at Specialized Service Facilities. *For internal use only. (Animal Care).*

6610 Recharge Center Facilities: For use in recording charges incurred for providing a service or product to the University Community by a recharge/service center facility. *For internal use only.*

6611 Service Centers – IDC-Exempt: For use in recording charges incurred at recharge/service center facilities that are exempt from charging IDC. *For internal use only.*

6614 Catering: Internal and external catering costs. Includes catering expenses that are part of a University hosted conference. For prepared food that is picked up or delivered (not catered), use Business Meals 6713.

6616 Advertisements for Personnel: Expenses incurred to advertise the hiring of personnel.

6618 Advertising Services: All advertising expense, including online, radio or television, other than those for Personnel (6616).

6620 Recruiting Services: Expenses incurred from hiring recruiting services.

6622 Attorney Services: Payments for legal services provided.

6624 Athletics Game Officials: *For Athletics and Avery Point use only. (Payments made to individuals may be subject to the CT Income Tax Withholding for Athletes or Entertainers.)*

6626 Outside Consulting Services: Payment to persons, firms, or corporations not employed by the State, hired to provide professional advice or services under a contract that defines the services or end products to be delivered. (For IT use 6644)

6628 Trash Services: Trash and garbage removal services.

6629 Recycling: Batteries, mercury, lead, silver, copper, etc.

6630 Laundry and Dry Cleaning Services: Payments to professional laundry and dry cleaning companies. For laundry supplies, use 6720.

6631 Landscaping Services: Payments for landscaping services. For landscaping supplies, use 6723.

6632 Medical Services: Payments to medical professionals including dentists, medical examiners, physicians, and other medical or health care providers.

6634 Photocopying: For use by departmental copy centers.

6635 Managed Print Services: *For Document Production use only.* Managed print services including equipment and copying charges associated with the UPrint program.

6636 Printing and Binding: Reports, brochures, catalogs, etc. (no photocopying). For publishing fees, use 6325 Publishing Fees.

6638 Other Services: Payments/honorariums made for services provided by professional firms or individuals, if not defined by another Services object code. Do not use for transaction fees or to pay employees. For Entertainers and Performers, use 6639. For Speakers/Lecturers, use 6652.

6639 Entertainers and Performers: Amounts paid to performers (actor, singer, musician, dancer, comedian, director, etc.). *(Payments made to individuals may be subject to the CT Income Tax Withholding for Athletes or Entertainers.)*

6640 Regulated Waste: Includes radioactive waste regulated by the State of CT and/or the NRC, biological waste regulated by the US EPA, CDC, CT DEEP and/or DHHS, solid waste regulated as hazardous waste, TSCA waste, used oil, universal waste and/or CT regulated waste.

6644 IT Consulting Services: Payment to persons, firms, or corporations not employed by the State, hired to provide consulting services under a contract for IT services or end products to be delivered.

6646 Service/Maintenance Research: Services and maintenance performed on research equipment & apparatus, equipment certification, calibrations. Also includes Use 6600 for equipment repairs.

6648 Service/Maintenance Facilities: Service/maintenance for Facilities Operations.

6650 Service/Maintenance Plant: Service/maintenance for Physical Plant & Buildings.

6652 Speakers/Lecturers: All payments/honorariums to professional firms or individuals for their services as speakers or lecturers.

6654 International Programs: All payments for services related to Education Abroad Travel Programs. *For Education Abroad use only.*

6656 External Data Processing/Analysis Services: Data processing and analysis services provided by another agency or an outside vendor.

6658 Digitizing Services: Amounts paid to convert items to a digital format.

6660 IT Physical Hardware Maintenance: Hardware maintenance that is not included as part of a maintenance agreement.

6665 IT Software System Support: Services that are typically supplied by a vendor in support of software that has been licensed or developed by a vendor. These services could include installation of software, modifications to software, software training, adapting a given software application to a specific version of a vendor operating system, including installation of software or modifications to software purchased using object code 6840. Installation and modification costs to software purchased using 8245 should use 8245.

6670 IT Other Services: All computer services not covered by 6660 through 6680. For internet access and other online service charges, use 6890 Internet / Online Services.

6675 IT Hardware Maintenance Agreements: Maintenance charges for data processing hardware on equipment owned by the University or required to have maintenance coverage by contractual agreement terms.

6680 IT Software Maintenance Agreements: Maintenance charges for data processing software on equipment owned by the University or required to have maintenance coverage by contractual agreement terms.

Supplies - Level Code: SUPP

Payment Reason Code = W

Prepared Foods = O

SUP1 Supplies Level Budget Pool: *Budget only. No Actuals.*

6710 Food: All articles of food for human meal preparation. For food purchased for use in research projects, use 6711. For business meals and purchases of prepared foods, use 6713. For catered events, use 6614.

6711 Food – Research/Lab Use Only: Food used for research purposes.

6713 Business Meals: Restaurant provided business meals with a documented business purpose. Also includes purchases and delivery of prepared foods (non-catered). For catering, use 6614.

6715 Personal Supplies: All articles incidental to personal care such as soap, shaving supplies, toothpaste, hair care, deodorant, etc.

6718 Industrial Safety and Personal Protective Supplies (PPE): Respirators, shielding, safety eye wear, foot, head and hearing protection, lab coats, gloves, fall protection, etc.

6720 Laundry and Cleaning Supplies: All articles used in the laundry or for cleaning and disinfecting purposes.

6722 Agricultural, Horticultural and Dairy: Purchases of supplies used in agriculture, horticultural, and dairy operations such as seeds, plants, fertilizer, etc. For supplies relating to animal care, use an object code in the ANCR (Animal Care) level. (New in FY20)

6723 Landscaping Supplies: Payments for landscaping supplies. For landscaping services, use 6631.

6725 Public Safety Supplies: Supplies used in support of Public Safety, Fire, Police, and Emergency Services.

6730 Athletic Supplies: Supplies used for athletic activities. *For Athletics and Avery Point use only.*

6735 Manufacturing Supplies: Materials and supplies used in the manufacturing of a finished product.

6740 Drugs, Medicine and Serum: All prescription drugs administered to or prescribed for patients.

6742 Decorative Supplies: Decorative items purchased for events, UConn owned houses, etc. Includes flower arrangements for conferences and other UConn sponsored events.

6745 Promotional Supplies: Costs incurred to purchase promotional supplies.

6747 Household Supplies: Purchases of dinnerware, cookware, kitchen utensils, storage supplies, window coverings, bedding, rugs, cleaning tools, lamps, etc.

6750 Clothing: Clothing and materials for making clothing to be worn by employees and students who are equipped at University expense (e.g., safety shoes, etc.).

6755 Uniforms: Purchases of uniforms required by a university department.

6760 Water (Consumption): Expenses incurred to purchase water for human consumption (water coolers, water bottles).

6765 All Books (Except University Library Books): For library materials, see the Library Object Code section of this document.

6768 Repair Materials: All materials purchased for repair of buildings and equipment. Equipment under \$5,000 should be charged to 8307 Non-controllable equipment.

6769 Tools: Tools with a cost under \$5,000.

6770 Maintenance Supplies: Supplies used for maintenance of university property. For equipment items that will have a life of more than 1 year, use 8307.

6772 Paper Goods / Supplies: Purchases of disposable paper goods such as napkins, plates, utensils, cups, trash bags, toilet paper, etc. Not to be used for office paper/supplies.

6775 Office Supplies: All articles necessary to the operation of an office, unless specified by another supplies object code. For non-computer office equipment under \$5,000, use 8307.

6780 Office Paper: Purchases of office paper.

6795 Lab Chemicals and Hazardous Materials: Chemicals used in a laboratory setting or on EPCRA list or homeland security COIs. Use 6810 for chemicals used in non-laboratory setting.

6800 Precious Metals: Metallurgy research supplies.

6805 Scientific Glassware: Laboratory glassware & research glass supplies.

6810 Non-Laboratory Chemicals: Chemicals used in a non-laboratory: pools, water treatment and cleaning supplies, etc. Use 6795 for lab chemicals and hazardous materials used in lab settings. Use 6720 for laundry supplies.

6811 Other Lab Supplies: Lab supplies not otherwise defined. For lab equipment with a cost under \$5,000, use 8306 or 8307.

6815 Medical Supplies: Medical supplies not included 6718. For medical equipment under \$5,000, use 8306 or 8307.

6825 Recreational Supplies: Supplies used for recreational purpose. For recreational equipment under \$5,000, use 8306 or 8307.

6830 Educational Supplies: Supplies used for educational purpose. i.e. costs of classroom supplies. For educational equipment under \$5,000, use 8306 or 8307.

6833 Signage and Banners: Interior or exterior signage and banners.

6840 IT Software License: Charges for data processing operating systems, utility routines, or application programs furnished by a vendor, PC/mainframe software. Includes annual license renewal fees. For software with a life of 3 years or more **and** a cost of \$5,000 or more, use 8245 or 8250. For software purchased with a commitment/contract to pay in future years, use 8247.

6845 IT Peripherals and Supplies: Computer materials (paper, ink cartridges, etc.) and EDP peripheral equipment under \$5,000 (printers, terminals, monitors, etc.). For computers, iPads, and netbooks under \$5,000, use 8306.

6847 General Supplies: Supplies not classified elsewhere. General equipment under \$5,000 should use 8307.

6935 Miscellaneous Expense: All commodities not classified elsewhere. Care must be exercised to avoid coding in this object code articles properly includable in any of the preceding object codes.

6940 Reimbursement of Expenditures: Used primarily by Facilities to reimburse the department for commodity related expenditures (credit expenditures) incurred.

Telecommunications - Level Code: TELE

TEL1 Telecommunications Level Budget Pool: *Budget only. No Actuals.*

6850 Cell Phone Line Charges: Monthly recurring plan fees associated with cell phone lines.

6855 Video Line Charges: Monthly recurring plan charges for television service (cable TV, Direct TV, etc.)

6860 Phone One-Time Charges: Non-recurring charges associated with land lines; includes activation of new lines and fees for moving lines.

6865 Cell Phone One-Time Charges: Non-recurring charges associated with cell phones; i.e. activation fees, purchase of accessories.

6870 Telephone Toll Charges: Charges not covered by the monthly plan fee; i.e. (long distance charges).

6875 Telephone Line Charges: Monthly recurring plan fees associated with land lines.

6880 Video One-Time Charges: Non-recurring charges associated with video (cable TV); i.e. activation fees.

6885 Cell Phone Usage Charges: Charges not included in the monthly plan fees; i.e. roaming, overage charges, and international calls.

6890 Internet / Online Services: Costs relating to internet access, social media charges, online storage, file share, cloud services, etc. For advertising, use 6618 Advertising Services.

Transportation and Motor Vehicles - Level Code: TRNS

Payment Reason Code = O

Repair Parts = W

TRN1 Transportation and Motor Vehicles Level Budget Pool: *Budget only. No Actuals.*

6900 Fuel and Gas for Resale: *For Motor Pool use only.*

6910 Transportation of Persons: Airport transportation, bus services, ambulance services, etc.

6915 Motor Vehicle Repair Resale: *For Motor Pool use only.*

6920 Motor Vehicle Supplies: Items necessary to the normal operation of motorized vehicles, including automobiles, trucks, and boats. Includes motor oil, anti-freeze, batteries, light bulbs, fan belts, other repair parts etc., Labor, if separated out, should be charged to 6925.

6923 Motor Vehicle Fuel: Gasoline and other fuel. For fuel and gas that will be resold, use 6900.

6925 Motor Vehicle Repair Services: Labor and overhead to repair automobiles, motorcycles, trucks, etc.

6927 Motor Pool Vehicle Lease: Payments for the Motor Pool Vehicle Lease Program.

Employee and Student Payments - Level Code: EEPM

EMP1 Employee and Student Payments Level Budget Pool: *Budget only. No Actuals.*

7005 Employee Education Cost: Amounts paid on behalf of employees to cover tuition or training costs.

7010 Miscellaneous Pay Union Contributions: For all allowances and payments other than for personal services. Includes the allowances for shoes, clothing and cleaning allowance, home office differential as well as other expense-type compensation and judgments. Most, if not all, of these items are 1099 reportable.

7015 Employee Moving Expense Payroll: *For Payroll use only.*

7020 Fellowship Awards

7021 Fellowship Awards Non EE Post Docs: To be used for non-employee post doc fellows.

7030 Health Services to Employees: To be used when UConn covers certain medical-related expenses for employees.

Other Expenses - Level Code: OTHX

OTH1 Other Expenses Level Budget Pool: *Budget only. No Actuals.*

7045 Subject Incentives: Payments to subjects for their participation in sponsored research projects.

7055 Petty Cash Losses: *For Accounts Payable or Cash Operations use only.*

7100 Awards – Cash: Cash related award. Includes the purchase of gift cards.

7105 Awards – Non-Cash: Non-cash related prizes, trophies, plaques, etc.

7110 Transfers on Grants – State Agencies: *For use in Current Unrestricted accounts only.* Record grants from State Agencies.

7115 Transfers on Grants – Other: Record grants not from State Agencies.

7120 Reimbursement for Services Rendered: Used when one department is reimbursing another department for personal services.

7125 Commodities for Resale: Cost of inventory items of consumable material or merchandise held by a University department for issue or resale.

7130 Procard Clearing: Used to record purchases made with a Procard. Account holders must transfer transactions recorded in this object code to an appropriate object code that accurately describes the purchase. The transfer of transactions must be completed on a timely basis. At year end, all transactions must be transferred from this object code.

7133 University CC Fraud Clearing: To be used for credit card transactions relating to fraud. Should always be for 2 transactions that net to zero.

Financial Aid - Level Code: FINA

FNA1 Financial Aid Level Budget Pool: *Budget only. No Actuals.*

7510 Tuition Reimbursement: Amounts paid to students to reimburse them for tuition paid at other institutions. For employees, use 7005.

7515 Student Fees – Grants: *For use on grant accounts only.* Cost of graduate student fees paid by sponsor.

7520 Grant Scholarships: *For use on grant accounts only.* Cost of graduate student scholarships paid by sponsor.

7525 Student Tuition – Grants: *For use on grant accounts only.* Cost of graduate student tuition paid by a sponsor.

7530 Graduate Tuition Fee Charge: Cost of graduate student tuition reimbursed by sponsor.

7535 Student Aid Fees: Fees associated with obtaining student aid.

7540 Scholarships: Cost of scholarships and grants.

7545 Non-Compensatory Payments: Cost of non-compensatory fellowships, fellowship awards and participant support stipends for UConn-students and non-UConn Students (e.g., REU, RET).

Travel - Level Code: TRAV

Payment Reason Code = T (Employee Travel)

Non-employee reimbursement (travel or non-travel) = N

Hotel = O

TRV1 Travel Level Budget Pool: *Budget only. No Actuals.*

7600 Recruiting In-State Travel: *For Athletics use only.*

7605 On-Campus Recruiting: *For Athletics use only.*

7610 Recruiting Out-of-State Travel: *For Athletics use only.*

7615 Team Travel – In-State: *For Athletics use only.*

7620 Team Travel – Out-of-State: *For Athletics use only.*

7625 Team Travel – Foreign: *For Athletics use only.*

7630 Foreign Travel: Transportation, subsistence, hotel expenses, parking of vehicles, while on authorized travel outside the continental United States and Canada.

7635 Out-of-State Travel: Transportation, subsistence, hotel expenses, parking of vehicles, while on authorized travel within the continental United States (except CT) or Canada.

7640 In-State Travel: Transportation, subsistence, hotel expenses, parking of vehicles, while on authorized travel within the State of Connecticut.

7645 Non-Employee Travel Reimbursements: Transportation, subsistence, hotel expenses, parking of vehicles, paid to professional firms or individuals with none of the characteristics of an employer/employee relationship present, who are not in a contractual or fee based agreement with the University or State, and who do not receive payments or fees or services as described in 6604, 6608, 6626, or 6644.

7650 Travel – Consultants: Transportation, subsistence, hotel expenses, parking of vehicles, paid to professional firms or individuals with none of the characteristics of an employer/employee relationship present, who are in a contractual or fee based agreement with the University or State, and who also receive payments for fees or services as described in 6604, 6608, 6626, or 6644.

7800 Hotel – Nathan Hale: Expenses incurred at the Nathan Hale Inn.

7805 Hotel – Other Lodging Local: Lodging expenses other than those incurred at the Nathan Hale (7800).

Energy and Utilities - Level Code: ENER

Payment Reason Code = A (Facilities only)

ENR1 Energy and Utilities Level Budget Pool: *Budget only. No Actuals.*

8105 Sewage Service: Unit of measure gallons

8110 Utility Water: Unit of measure gallons

8115 Heating Oil ULS #2: Unit of measure gallons

8120 Electricity: Unit of measure kWh

8125 Natural Gas: Unit of measure CCF

8130 Steam: Unit of measure Kpph (thousand pounds per hour)

8135 Chilled Water: Unit of measure Ton-Hours

8140 Propane: Unit of measure gallons

Equipment

8200 Equipment Budget Pool: *Budget only. No Actuals.*

Equipment – Capital - Level Code: EQCP

EQC1 Capital Equipment Level Budget Pool: *Budget only. No Actuals.*

8202 IT Equipment, Computers and Hardware >\$5K: Information technology equipment with a cost of \$5,000 or more. Includes installed equipment that can be removed without causing permanent damage to the building. ***Capital Equipment funding (770xxx) eligible.***

8205 IT Equipment, Computers and Hardware >\$5K Federally Funded: Same as 8202 and Federally Funded.

8210 IT Equipment, Computers and Hardware >\$5K Federally Owned: Same as 8202 and Federally Owned.

8215 General Equipment >\$5K: General equipment with a cost of \$5,000 or more. Includes office equipment, furniture, boats, tools and machinery, musical instruments, lab and educational equipment, medical and other general equipment. Includes installed equipment that can be removed without causing permanent damage to the building. Do not use for IT equipment, motor vehicles, software, or university constructed equipment. ***Capital Equipment funding (770xxx) eligible.***

8217 Equip Install/Design Services: Amounts paid for design or installation services for equipment coded to 8202 and 8215.

8220 General Equipment >\$5K Federally Funded: Same as 8215 and Federally Funded.

8222 Equip Install/Design Serv Fed Fund: Amounts paid for design or installation services for federally funded equipment coded to 8205 and 8220.

8225 General Equipment >\$5K Federally Owned: Same as 8215 and Federally Owned.

8230 Motor Vehicles >\$5K: Motor vehicles with a cost of \$5,000 or more. Includes cars, trucks, buses, motorcycles, vans, and other on-road vehicles such as tractors and trailers requiring state license plates. ***Capital Equipment funding (770xxx) eligible.***

8235 Motor Vehicles >\$5K Federally Funded: Same as 8230 and Federally Funded.

8240 Motor Vehicles >\$5K Federally Owned: Same as 8230 and Federally Owned.

8245 Computer Software License >\$5K: Initial purchases, upgrades, or renewals of software application programs or licenses with a useful life of 3 or more years and a cost of \$5,000 or more.

Includes initial installation costs and modifications to software. Does not include annual renewals or ongoing software support costs. If the software is part of an equipment installation, and is essential for the equipment to operate, it may be coded as part of the equipment. ***Capital Equipment funding (770xxx) eligible.***

8247 Long-term software license commitments: To be used for software when UConn has a material commitment / contract to pay for licenses into the future / beyond the current fiscal year. ***Capital Equipment funding (770xxx) eligible.***

8248 Software Install/Design Services: Amounts paid for design or installation services for software coded to 8245 and 8247.

8250 Computer Software License >\$5K Federally Funded: Same description as 8245 and Federally Funded.

8253 Software Install/Design Serv Fed Fund: Amounts paid for design or installation services for federally funded software coded to 8250.

8255 Software Internally Generated >\$5K: Costs incurred to develop and/or significantly modify purchased software for university use. Includes the purchase price of the software and consulting costs relating to the modification. Used only for significant software projects. ***Capital Equipment funding (770xxx) eligible.***

8257 Other Intangible Assets: Easements, usage rights, etc.

8260 Artwork and Collections >\$5,000

8261 Artwork Install/Design Services: Amounts paid for design or installation services for artwork coded to 8260.

8270 Attached Capital Equipment Buildings >\$100K: Equipment and building improvements that will be **permanently** installed into a building with a cost of \$100,000 or more. Use this object code only if removing the equipment will cause damage to the building. ***Capital Equipment funding (770xxx) eligible.***

8271 Attached Equip Bldg Install/Design Serv: Amounts paid for design or installation services for attached equipment coded to 8270.

8272 Attached Capital Equipment Federally Funded: Same as 8270 and Federally Funded.

8273 Attached Equip Bldg Services Fed Fund: Amounts paid for design or installation services for federally funded attached equipment coded to 8272.

8275 Attached Capital Equipment Nonstructural: Equipment that will be permanently installed outside of a building with a cost of \$100,000 or more. Examples include fences, outside emergency phones, outside lighting, landscaping, signage, and flag poles. ***Capital Equipment funding (770xxx) eligible.***

8276 Attached Equip Nonst Install/Design Serv: Amounts paid for design or installation services for attached nonstructural assets coded to 8275.

8277 Attached Capital Equipment Nonstructural Federally Funded: Same as 8275 and Federally Funded.

8278 Attached Equip Nonst Services Fed Funded: Amounts paid for design or installation services for federally funded attached nonstructural assets coded to 8277.

8280 Equipment Under Capital Lease: Equipment acquired under a capital lease agreement. Includes all types of equipment.

8293 General Equipment Other Owned: Same as 8215. The equipment ownership on the purchasing account is “Other Owned.”

Equipment – Non-Capital - Level Code: EQNC

EQN1 Non-Capital Equipment Level Budget Pool: *Budget only. No Actuals.*

8306 Controllable Property Equipment <\$5K: Includes all equipment that must be identified and controlled due to their sensitive, portable, and theft-prone nature. Includes ALL computers (including desktop computers, laptops, iPads, Netbooks, Smartphones). May also include other types of equipment deemed by the department to be controllable. Inventory Control will create asset records and distribute tags for all equipment purchased using this object code. ***Capital Equipment funding (770xxx) eligible.***

8307 Non-Controllable Equipment <\$5K: Includes Information Systems (not computers), furniture, research equipment, instructional equipment, infrastructure, and public safety equipment that is *not* considered Controllable Property. May **not** be used for supplies; should only be used for equipment with a life of more than 1 year. ***Capital Equipment funding (770xxx) eligible.***

8310 Motor Vehicles <\$5K: All motor vehicles with a cost under \$5,000 that require license plates. ***Capital Equipment funding (770xxx) eligible.***

8316 Equipment – Transferred Out: Grant-purchased equipment that will not be located at UConn, and ownership of the equipment will be an outside entity.

8320 Artwork and Collections <\$5K: Artwork and collections with a cost under \$5,000.

8325 Attached Non-Capital Equipment Buildings/Non-Structural <\$100K: Non-movable equipment that will be permanently installed to a building or outside of a building with a cost under \$100,000. Use this object code only if removing the equipment will cause damage to the building. ***Capital Equipment funding (770xxx) eligible.***

Capital Projects

8415 Budget Pool – Capital Projects: *Budget only. No Actuals.*

Equipment – Capital - Level Code: CPEQ (For Capital Project Use Only)

8505 CP – Furn, Fixtures & Equip >\$5,000: Moveable furniture, fixtures, and equipment purchased as part of a construction project with a cost of \$5,000 or more.

8535 CP – Art Selection/Design/Construction: Costs associated with art on a construction project.

8537 CP – Attached Capital Equip Bldgs: Installed equipment purchased as part of a construction project in capital projects with a cost of over \$100,000.

Land - Level Code: LAND (For Capital Project Use Only)

8400 Land Purchase: Purchases of land that will be owned by the university. Include the value of land purchased with an existing building.

8405 Capital Projects Demolition/Razing: All costs to demolish/raze university owned property.

8410 Capital Projects Landscaping: Costs of improving the aesthetic appearance of (a piece of land) by changing its contours, adding ornamental features and plantings. For landscaping services and/or supplies outside of a capital project use 6648 or 6770.

Building and Improvements - Level Code: BLDG (For Capital Project Use Only)

8420 Building Purchase/No Land: Purchases of buildings that will be owned by the university. Use object code 8400 for the land portion.

8450 Capital Proj Preconstruction Services: Costs associated with the preconstruction process: feasibility studies, constructability analyses based on scope, program requirements, site constraints, and available budget; usually performed by Construction Manager (CM).

8452 Capital Proj Construction – Site: Costs of site work/preparation for a construction project.

8455 Cap Proj Const Base Contract – O/S Contractor: Costs associated with the primary contractor(s) on a construction or renovation project.

8460 Cap Proj Const Internal (Academic Renovations): Costs billed from Academic Renovations (an internal vendor) to a construction or renovation project.

8465 Capital Proj Construction Administration: Costs associated with a CA contract. Provide oversight of all design, construction and contract operations associated with a construction or renovation project.

8470 Capital Proj Other Const/Repair Services

8475 Cap Proj Design Services – A&E Basic Agreement

8480 Cap Proj Design Services – A&E Pre-schematic

8485 Capital Proj Design Services Study

8490 Capital Proj Design Services Other

8495 Capital Proj Telecomm External Vendor: Costs associated with outsourced telecommunications services on a construction project (voice, data, internet, etc.)

8500 Capital Proj Telecomm Internal Vendor: Costs associated with University Information Technology Services (UITS-an internal vendor) telecommunications services on a construction project (voice, data, internet, etc.)

8504 Capital Proj Signage, Banners & Graphics: Costs associated with construction project signage, banners and graphics.

8515 Cap Proj Other A&E Serv Spec Inspect/Mat Test

8520 Cap Proj Other A&E Serv Commissioning

8525 Capital Proj Other A&E Serv Surveying

8527 Capital Proj Safety Inspections

8540 Capital Proj Relocation Services: Costs associated with relocation on a construction project.

8545 Cap Proj Eviron Assess/Testing/Monitoring: Costs associated with environmental assessments, testing and monitoring on construction or renovation projects.

8548 Cap Proj Environ Asbestos Haz Mat Removal: Costs associated with asbestos or other hazardous material (i.e. lead, mold, etc.) removal on construction or renovation projects.

8550 Capital Proj Environ Permitting Fees: Costs for environmental permitting on construction or renovation projects.

8555 Capital Proj Environmental Other: Miscellaneous environmental costs other than asbestos or hazardous material removal on construction or renovation projects.

8560 Capital Projects Legal Fees: Legal costs associated with construction and renovation projects. May include contract review, litigation, research, investigation and other legal services.

8561 Capital Projects Insurance Costs: Insurance costs associated with construction and renovation projects.

8565 Capital Projects Reproduction Printing: Costs associated with printing and copying (drawings, prints, etc.) on construction or renovation projects.

8570 Capital Projects Bid Advertising: Costs associated with the advertising (public notices) of construction projects in order to obtain competitive bids.

8574 Capital Projects Public Safety Dept Chrg: Costs associated with the UConn campus police and fire departments on construction or renovation projects.

8577 Capital Projects Locksmith Services: Costs associated with the UConn Locksmith Department on construction or renovation projects.

8580 Capital Projects Central Stores: Costs associated with UConn Central Stores on construction or renovation projects.

8583 Capital Projects Other Internal Charges: Costs associated with other UConn departments such as Dining Services (catering).

8586 Capital Projects Repair Materials: Costs for outsourced repair materials on a construction or renovation project.

8590 Capital Projects Facilities Oper Materials: Costs for Facilities Operations materials charged to a construction or renovation project.

8595 Capital Projects Facilities Oper Labor: Costs for Facilities Operations labor and overhead charged to a construction or renovation project.

8599 Capital Proj – UConn Management Fee: Payroll expenses allocated to construction and renovation projects.

Equipment – Non Capital - Level Code: CPNC (For Capital Project Use Only)

8508 CP – Furn, Fixtures & Equip <\$5,000: Moveable furniture, fixtures, and equipment purchased as part of a construction project with a cost under \$5,000.

8509 CP – Computers <\$5,000: Computers (controllable property) purchased as part of a construction project with a cost under \$5,000.

8512 Cap Proj Health Center Project Equipment: Equipment purchased as part of a UConn Health Center project.

Indirect Cost Recovery Expense - Level Code: ICRX

9900 ICR Expense: Indirect Cost on Sponsored Programs.

Accounting Office Object Codes – (For Accounting Office Use Only)

Financial Aid - Level Code: FINA

7550 Miscellaneous Fellowships: *For Accounting use only.*

7555 Tuition Waivers: *For Accounting use only.*

Equipment – Capital - Level Code: EQCP

8299 Software Project Labor *For Accounting use only.*

Equipment – Non-Capital - Level Code: EQNC

8331 Software Internally Generated – Non-Capitalized *For Accounting use only.*

Other Expenses - Level Code: OTHX

- 7135 Depreciation Expense – Buildings.
- 7140 Depreciation Expense – NSI.
- 7145 Depreciation Expense – Equipment.
- 7150 Amortization Expense – Intangibles.
- 7153 Depreciation Expense – Library Materials.
- 7155 Loss on Disposal of Assets – Buildings.
- 7160 Loss on Disposal of Assets – Land.
- 7165 Loss on Disposal of Assets – NSI.
- 7170 Loss on Disposal of Assets – Equipment.
- 7175 Loss on Disposal of Assets – Intangibles.
- 7180 CIP Write-Offs.
- 8603 Fund Deduction – Other.
- 8650 Direct Lending Expense.
- 8700 Administrative Expense.
- 8705 Collection/Litigation Costs.
- 8710 Federal Loans P+I Cancellation.
- 8712 Federal Loans P+I Cancellation Teachers.
- 8713 Federal Loans P+I Cancellation Military.
- 8714 Federal Loans P+I Cancellation Death.
- 8715 Federal Loans P+I Cancellation Bankruptcy.
- 8716 Federal Loans P+I Cancellation Disability.
- 8717 Federal Loans P+I Cancellation Peace.
- 8718 Federal Loans P+I Cancellation Law Enforcement.
- 8719 Federal Loans P+I Cancellation VA Disability.
- 8720 Doubtful Loan Provision.
- 8725 Federal Loans - Other Costs or Loss.

8730 Federal Advance Returned.

8735 Inst. Matching Returned.

8740 Loans Assigned to Ed.

8800 Building Capitalization.

8802 Building Capitalization – Fed Funded.

8805 Nonstructural Capitalization.

8807 Nonstructural Capitalization – Fed Funded.

8809 Land Capitalization.

Non-Operating Expenses - Level Code: NOEX

3010 Nominal Expense Closeout:

8601 Discount and allowance.

8605 Fund Deduction – SDSC.

8607 Interest on Debt.

8609 Amortization Expense – COI.

8611 Amortization Expense Prem/Disc/Diff.

8754 Interest Cancellation Death.

8755 Interest Cancellation Bankruptcy

8900 Special Items

8910 Extraordinary Items

Library Object Codes – (For Library Use Only)

Payment Reason Code = I

Dues and Memberships - Level Code: DUES

6115 Library Memberships

Subscriptions - Level Code: SUBS

6125 Serial – Electronic Full Text

Fees - Level Code: FEES

6240 Service Fees (Collections)

6244 Maintenance Fees – E-Monographic

6246 Bibliographic Utilities – Catalog

6248 Catalog Records

6250 Electronic Resource – One-Time

6252 Maintenance Fees – E-Serial

6254 Electronic Resource – Ongoing

6256 Interlibrary Loan

6258 Interlibrary Loan Shipping Cost

6259 PDFs – Interlibrary Loan: ILL purchases and copyrights cost of articles and book chapter PDFs.

Supplies - Level Code: SUPP

6700 E-Books

6705 Serial – Print

6708 Books, electronic, collection: One time purchase of e-book collections.

Equipment – Library - Level Code: EQLB

EQL1 Library Equipment Level Budget Pool: *Budget only No Actuals*

6612 Binding

8350 Conservation

8355 Manuscript

8360 Cartographic

8365 Score

8370 Audio

8375 Video

8380 Monograph, Print

8385 Streaming Media