

Recommended Use of Object Codes

The following object codes represent those that are most commonly used when preparing an IRF, Purchase Order, or Purchasing Card transactions.

- 1030 Equipment Rental (Use only for equipment without an operator. Use 18xx for equipment with an operator)
- 1070 Rent – Other (includes booth rental, meeting room rental without service, parking when not included in a lease) Use 1850 for meeting rooms w/additional services
- 1110 Advertising – Legal, Employment, Public Info, General
- 1210 Repairs to Equipment and Furniture (outside vendor)
- 1240 Repairs & Alterations to Buildings
- 1260 Maintenance Contracts
- 1280 Other Repairs (includes road repairs, resurfacing, and fencing repairs. Use 5215 for new fencing, landscaping, and site preparation. Use 1810 for snow removal, mowing, and seeding.)
- 1410 Printing – Non-State Shop (excludes letterhead and envelopes, see 3000)
- 1560 Educational & Instructional Services – Non-State Agency (includes classroom instruction of speakers and presentations, development/delivery of training classes, workshops, in-service, outreach, community development and facilitation. Note: if a state employee performs these services, contact Human Resources)
- 1570 Other Professional/Technical Services
- 1580 Expense Reimbursement for Professional Services (Use 1970 for speakers and entertainers)
- 1730 Software rental/license/subscription
- 1740 Software Purchase (under 30K per unit)
- 1750 Software Maintenance
- 1755 On-line subscription/system access fee
- 1850 Contracted Food Service (conference, meeting, and catering. Use 1070 for rental of conference and meeting rooms without services)
- 1870 Other Purchased Services (includes film processing, picture framing, companies that provide DJ services, background checks, interpretation services, officials, security, clinical experience workshops. Individuals hired directly to provide interpretations, concession workers, etc. should be processed through HR/Payroll)
- 2010 Postal, Mailing, & Shipping, (Fed Ex, UPS outbound)
- 2011 Service Center Charge – Postage (outbound)
- 2060 Freight & Delivery (in-bound)
- 2720 Student Travel (transportation, lodging, meals, registration. Use 2891 for admission fees)
- 2870 Memberships- Departmental
- 2871 Memberships- IFO/MSUAASF Contract (Individual)
- 2891 Fees – Includes permit, license, filing, recording, notary, copyright, royalties, and admissions fees
- 3005 Laboratory and Medical Supplies
- 3006 Sensitive Equipment Purchased as Supplies (Equipment below the capitalization threshold of \$10,000, but that is deemed “sensitive”. These items are required to be inventoried. Example: Guns, weapons, laptops, computers, projectors, iPads, iPhones.

Following is a more detailed list of object codes used for purchase orders, IRFs, and Purchasing Card transactions.

10xx Rent (for equipment that is leased with option to buy, see class 40xx)

1010 Rent – Non-State Space (includes remodeling of leased space and parking when included in lease. Use 1850 for meeting rooms with additional services. Use 1070 for parking when not included in a lease; booth rental; and meeting rooms without services.)

1020 Rent – State-Owned Space (must be state-owned building)

1030 Equipment Rental (Use only for equipment without an operator. Use 18xx for equipment with an operator)

1070 Rent – Other (includes booth rental, meeting room rental without service, parking when not included in a lease) Use 1850 for meeting rooms w/additional services

11xx Advertising – Newspaper, Magazine, Radio, TV

1110 Advertising – Legal, Employment, Public Info, General

12xx Repairs to Equipment and Furniture (includes alterations, maintenance and parts and labor)

1210 Repairs to Equipment and Furniture (outside vendor)

1240 Repairs & Alterations to Buildings (includes interior/exterior remodeling that does not increase space or value,(use 52xx)...upkeep only, normal wear & tear, ie. paint, carpet, drapes. Use 1010 for remodeling non-state-owned space)

1260 Maintenance Contracts

1280 Other Repairs(includes road repairs, resurfacing, and fencing repairs. Use 5215 for new fencing, landscaping, and site preparation. Use 1810 for snow removal, mowing, and seeding.)

13xx Bonds and Insurance

1310 Bonds & Insurance (includes Official or Employee Surety, property and casualty insurance and premiums for worker's comp reinsurance)

14xx Printing and Binding

1410 Printing – Non-State Shop (excludes letterhead and envelopes, see 3000)

1420 Duplicating and Printing – State Shop

1460 Other Printing (Binding)

15xx Consultant and Professional/Technical Services (Approved contract required)

1510 General Management & Fiscal Consultants – Non-State Agency (includes business, financial management, and food service/cafeteria management costs)

1511 General Management & Fiscal Consultants – State Agency (includes business, financial management, and food service/cafeteria management costs)

1513 Advertising/Marketing Production(includes design for artwork, graphics, brochures and pamphlets, media production and related communications) NOTE: Does not include printing –see 14xx

1550 Legal Services – Outside Attorney General Office (outside legal council appointed by Attorney General; legal services not performed by the Attorney General) NOTE: Use 1536 if legal fees are not identified separately from other amounts—1099 reporting issue.

1560 Educational & Instructional Services – Non-State Agency (includes classroom instruction of speakers and presentations, development/delivery of training classes, workshops, in-service, outreach, community development and facilitation. Note: if a state employee performs these services, contact Human Resources)

1561 Educational & Instructional Services – State Agency (includes development/delivery of training classes, workshops, in-service, outreach, community development and facilitation; if a state employee performs these services, contact Human Resources)

1570 Other Professional/Technical Services

1580 Expense Reimbursement for Professional Services (Use 1970 for speakers and entertainers)

17xx Computer and Systems Services

1710 Computer Production & Maintenance

1725 Information Technology Maintenance and Support (includes maintenance, help desk, technical support, and web site maintenance)

1730 Software rental/license/subscription

1740 Software Purchase (under 30K per unit)

1745 Major Software Purchase (over 30K per unit)

1750 Software Maintenance

1755 On-line subscription/system access fee

1760 Expense Reimbursement to professional/technical non-state employees/vendors related to computer systems

18xx Purchased Services (Use 1030 when renting equipment without operator)

1810 Building Maintenance Services (janitorial, fire protection, window cleaning, snow removal, mowing and landscaping)

1820 Security Services

1830 Refuse Removal

1840 Environmental, Agri & Scientific Services-State Agency (includes natural resource services, agricultural services, hazardous material, abatement services, and related lab fees, research and surveys)

1850 Contracted Food Service (conference, meeting, and catering. Use 1070 for rental of conference and meeting rooms without services)

1870 Other Purchased Services (includes film processing, picture framing, companies that provide DJ services, background checks, interpretation services, officials, security, clinical experience workshops.

Note: Individuals hired directly to provide interpretations, concession workers, etc...should be processed through HR/Payroll)

1871 Laundry and Dry Cleaning

1880 Expense Reimbursement for Other Purchased Services

19xx Public Speakers and Entertainers (open to the public. Classroom speakers, see 1560)

1910 Public Speakers & Entertainers

1970 Expense Reimbursement for Public Speakers

1980 Public Speakers & Entertainer State Tax

20xx Communications

2010 Postal, Mailing, & Shipping, (Fed Ex, UPS outbound)

2011 Service Center Charge – Postage (outbound)

2020 Network Services (Telephone)—telephone service, computer communications, satellite conferences, fax charges

2025 Wireless Communications (cell, pagers, etc)

2030 Long Distance Telephone (optional)—telephone service, computer communications, satellite conferences, fax charges

2060 Freight & Delivery (in-bound)

2090 Other Communication costs that do not fit a communications category (home internet service must be reimbursed through payroll)

21xx Travel In-State

- 2120 Travel Expense In-State
- 2122 Registration Fees In-State

22xx Travel Out-of-State

- 2220 Travel Expense Out-of-State
- 2222 Registration Fees Out-of-State

23xx Utility Service

- 2310 Electricity
- 2320 Water/Sewer
- 2330 Diesel Fuel
- 2340 Fuel Oil
- 2350 Natural Gas
- 2360 Gasoline
- 2399 Other Utility Services

24xx Relocation/Job Applicant Expense, Interest, Taxes

- 2450 Job Applicant Expense

27xx Student Activities

- 2710 Student Activities
- 2720 Student Travel (transportation, lodging, meals, registration. Use 2891 for admission fees)

28xx Claims, Fees, Fines, Prizes, Memberships

- 2850 Prizes & Awards
- 2870 Memberships- Departmental
- 2880 Tuition & Registration Fee(Includes DOER classes, tuition for accredited courses)
- 2890 Fines & Penalties
- 2891 Fees – Includes permit, license, filing, recording, notary, copyright, royalties, and admissions fees
- 2892 Fees – Collection Agency
- 2893 Credit Card Fees
- 2894 Bank Fees
- 2898 Sporting Event Guarantee
- 3000 Supplies & Materials (To record the purchase of supplies that are expended in use such as paper, office supplies, parts for repairs, etc.)

30xx Supplies & Materials Not for Resale

- 3000 Supplies & Materials (To record the purchase of supplies that are expended in use such as paper, office supplies, parts for repairs, etc.)
- 3002 Equipment Purchased as Supplies (Items under \$10,000)
- 3004 Software Purchase (To record the purchase of non-IT or systems related software, below the capitalization threshold of \$10,000.)
- 3005 Laboratory and Medical Supplies
- 3006 Sensitive Equipment Purchased as Supplies (Equipment below the capitalization threshold of \$10,000, but that is deemed “sensitive”. These items are required to be inventoried. Example: Guns,

weapons, laptops, computers, projectors, iPads, iPhones. Determination of other items coded to 3006 are made as necessary.

3007 Subscriptions Non-library

31xx Items for Resale

3101 Apparel Purchases

3111 Beverages, Non-Taxable

3113 Beverages, Taxable

3137 Food Purchases, Non-Taxable

3139 Food Purchases, Taxable

3199 Other Supplies Purchased for Resale

32xx Library

3210 Library Books

3211 Library Audio/Video Materials

3212 Library Subscriptions (Archival library subscriptions, including electronic subscriptions that allow viewing of prior year material, are capitalized and depreciated)

40xx Capital Equipment

4000 Equipment (To record the purchase of equipment valued above the \$10,000 threshold. These items are required to be inventoried.)

4001 Donated Equipment (To record the donation of equipment valued above the \$10,000 threshold. These items are required to be inventoried)

4004 Equipment – Ancillary expense (1099) Expenses incurred, beyond the cost of the capital asset, required to place the capital asset into service. These costs must be entered into MinnState Equipment Module as part of the cost of the original asset they relate to.

4005 Equipment – Ancillary expense (non 1099). To record the non-1099 reportable expenses, beyond the cost of the capital asset, incurred in order to place the capital asset into service. These costs must be entered into MinnState Equipment Module as part of the cost of the original asset they relate to.

Questions?

Questions regarding Purchasing and/or Inventory can be directed to Christy Johnson, Accounts Payable and Purchasing Clerk, at 507-537-6215 or christy.johnson@smsu.edu.