

# Expenditure Codes

(index/bookmarks)

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# Expenditure Codes

<u>7900</u>	Administrative Service Charge
<u>8001</u>	Transfer-Out

# Expenditure Codes

## 7110 Salaries

### Personal Services

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#### Initiation of Costs

All personal services costs are initiated by submission through the PeopleSoft HR system.

#### Salaries

Unexpended salaries for current employees appear on the monthly reports as encumbrances.

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
Salaries	7110	01	Salary payments to ASU employees for services performed.
Salaries- Workstudy	7110	06	Salary payments to ASU students on the Federal Work Study Program.
Salary Reallocation	7110	80	For Sponsored Program use only.
PeopleSoft Salary Suspense	7110	55	Salary payments. Used for transactions with object code mapping issues.

# Expenditure Codes

7120 Wages

## Personal Services

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### **Initiation of Costs**

All personal costs are initiated through the PeopleSoft HR system.

### **Wages**

The object code for wages includes:

1. hourly student employees

and

2. hourly staff employees.

Student wages are not encumbered. Hourly staff employee's pay is encumbered.

## **DEFINITIONS**

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**WAGES** Costs of personnel paid on an hourly basis.

# Expenditure Codes

## 7200 Employee-Related Expenses (ERE)

Employee-related Expenses include:

**1. Worker's Compensation insurance**

**2. Unemployment insurance** and

**3. the employer's portion of:**

- a. Social Security taxes
- b. retirement plan contributions
- c. health/dental insurance and
- d. life/disability insurance.

ERE for non-sponsored project agency/orgs are recorded when paid; there are no encumbrances for presently anticipated but unpaid ERE. Anticipated ERE payments for sponsored project agency/orgs are included as encumbrances on the monthly reports; only those agency/orgs within sponsored project Advantage fund numbers beginning with "3" are affected, e.g., fund 3520. For the State General Operating Funds, ERE are funded from a central ERE budget. For all other funds, ERE are recorded in the agency/org that incurs the related personal services costs.

### **DEFINITION**

**Employee-Related Expenses (ERE)**

Benefits provided to employees as a part of the total compensation package at the university.

# Expenditure Codes

## 7310 Services

For payments to individuals, university departments must ensure that the payee is an independent contractor and must follow the procedures in:

1. SPP 210, "Consultants/Independent Contractors" in the Staff Personnel Policies and Procedures Manual;
2. FIN 421-01, "Guest Lecturers, Consultants, and Other Independent Contractors"; and
3. RSP 503-03, "Consultants, Lecturers, and Other Professional Services for Sponsored Projects," in the Research and Sponsored Projects Policies and Procedures Manual

if the payment is from a Sponsored Projects agency/org to a consultant, lecturer, or another individual rendering professional services.

A copy of Federal Form 1099 is sent to all providers of services annually when expenditures total \$600 or more, except providers that are colleges or universities, corporations, or university departments. Documented expense reimbursements (7310 13) are not included on Federal Form 1099. The sub-object codes provide information that is used by the university to generate Federal Form 1099.

Sub-object Code Name	Code Number		Definition
Object	Sub-object		
Consultant's Fees	7310	01	Payments made to an expert who is hired, usually for a short period, for professional and/or Consultant's technical advice/opinions. Documented expense reimbursements are coded to 7310 13.
Peer Review Fees	7310	03	Payments made to individuals providing external peer review consulting services as part of accreditation or performance monitoring; typically a recognized professional in the field. Documented expense reimbursements are coded to 7310 13
Lecturer's Fees	7310	04	Payments made to a special guest lecturer, especially a professional in the field. Documented expense reimbursements are coded to 7310 13
Non-resident Alien Expense Honorarium	7310	05	Nominal payments (typically less than \$1,000) made to a non-resident alien special guest lecturer for reimbursement of expenses not documented by receipts. These expenses include transportation, lodging and meals. Federal Form 1042S is issued for these reimbursements. Supporting documentation authorizing payment in this category should show that ASU is paying the amount as reimbursement of expenses.

# Expenditure Codes

Sub-object Code Name	Code Number		Definition
Object	Sub-object		
<b>Legal Services</b>	7310	07	Payments made for legal services rendered for the university by an outside lawyer or law firm specifically authorized by University General Counsel.
<b>Settlement Payments to Attorneys</b>	7310	08	Payments made to attorneys to settle a claim when it cannot be determined if the settlement amount includes payment for legal services and/or when the amount for legal services cannot be determined. Payment for legal services, if determinable, should be coded to 7310 07.
<b>Damage Payments</b>	7310	09	Payments made for all punitive damages, including those related to physical injury or physical sickness; for any compensatory damages for nonphysical injuries or sickness, such as employment discrimination or defamation; and for any other taxable damages.
<b>Financial Services</b>	7310	10	Payments made for financial services rendered to the university. Financial services include external audit fees, endowment management fees, and special financial reviews.
<b>Medical Services</b>	7310	11	Payments made to physicians or other suppliers or providers of medical or health care services.
<b>Expense Reimbursements — Documented</b>	7310	13	Payments made to service providers for reimbursements of expenses documented by receipts. These expenses include transportation, lodging and meals. Federal Form 1099 is not issued for these reimbursements.
<b>Insurance</b>	7310	16	Payments made to State Risk Management or an insurance company to protect the university against losses through fire, accident, and theft.
<b>Academic Services</b>	7310	17	Payments to another university or college for providing instructional services to ASU students.
<b>Advertising — Recruitment/Procurement/Sponsored Agreement Allowable</b>	7310	18	Advertising costs on all university accounts related to the recruitment costs of personnel or the procurement of goods and services. Also included are other advertising costs on sponsored project accounts specifically required by a sponsored agreement,

# Expenditure Codes

Sub-object Code Name	Code Number		Definition
Object	Sub-object		
			or the costs of communicating with the public relating to the activities or accomplishments resulting from the performance of a sponsored agreement.
<b>Advertising—All Other</b>	7310	19	All other advertising costs not included in object/sub object 7310-18, Advertising-Recruitment/Procurement/Sponsored Agreement Allowable, or otherwise not allowable on a sponsored project account. For example, advertising and/or public relations costs designed solely to promote the university.
<b>Printing</b>	7310	22	Payments made for the production of printed matter.
<b>Reprints and Page Charges</b>	7310	23	Payments made for publication charges including reprint charges.
<b>Photography and Related</b>	7310	25	Payments made for photographic services, including the production of prints and slides from exposed film.
<b>Photocopy Charges</b>	7310	28	Payments made for copies of printed or other graphic material made by a device that photographically reproduces the original.
<b>Electronic Data Processing (EDP) Services</b>	7310	31	Payments made for electronic data processing services. These services include key-punching, magnetic tape formatting, program development, program debugging and cabling/port charges.
<b>Temporary Personnel Pool (on-campus only)</b>	7310	34	Payments made for temporary personnel assignments from Human Resources on-campus temporary pool ("Standby Office Services"). Payments made for off-campus temporary employment agency services are charged to 7310 99.
<b>Entertainers/Performers</b>	7310	37	Payments made for presenting a piece of music or performing a dramatic role before an audience.
<b>Student Independent Contractor</b>	7310	39	Payments made to a student who is hired to perform professional or technical services as a nonemployee.
<b>Subject Pay</b>	7310	40	Payments made to individuals who participate in research projects or surveys.
<b>Sponsoring Teachers</b>	7310	41	Payments made to various district school teachers who sponsor College of Education student teachers in their classrooms.

# Expenditure Codes

Sub-object Code Name	Code Number		Definition
Object	Sub-object		
<b>Laundry Services</b>	7310	42	Payments made to launder clothes or linens.
<b>Electronic Data Processing (EDP) Equipment—R/M</b>	7310	43	Payments made to repair and/or maintain EDP equipment. (EDP equipment includes microcomputers, terminals, printers, and IRMA/FORTE boards.) These charges include services provided by the university's Information Resources Management (IRM) Tech Shop, a part of Telecommunication Services.
<b>Buildings and Grounds—R/M</b>	7310	52	Payments made to repair and maintain buildings and grounds. Payments are made on a per job basis. These charges include services provided by the university's Department of Facilities Management.
<b>Vehicles—R/M</b>	7310	58	Payments made to repair and maintain university vehicles. Payments are made on a per job basis. These charges include services provided by the university's Fleet Service.
<b>Office Furniture and Equipment — R/M</b>	7310	64	Payments made to repair and/or maintain office furniture and equipment. (This category includes calculators, but not copier/duplicating equipment, EDP equipment or typewriters.) Payments are made on a per job basis. These charges include services provided by other university departments.
<b>Copier Equipment— R/M</b>	7310	67	Payments made to repair and/or maintain copier and duplicating equipment. These charges include services provided by other university departments.
<b>Lab Equipment—R/M</b>	7310	82	Payments made to repair and maintain laboratory equipment. Payments are made on a per job basis. These charges include services provided by university departments.
<b>Other R/M</b>	7310	91	Payments made to repair and maintain all equipment that is not already described above. Payments are made on a per job basis. These charges include services provided by university departments.
<b>Lab/Scientific Services</b>	7310	93	Payments made for scientific, engineering, analytical and other laboratory services provided by either on- or off-campus organizations, including but not limited to microprobe, vacuum line

# Expenditure Codes

Sub-object Code Name	Code Number		Definition
Object	Sub-object		
			and x-ray services.
<b>Freight—Outgoing</b>	7310	95	Payments made to ship packages and parcels from the university; for example, through Airborne Express.
<b>Subject Pay \$100 or Less (Reimbursement of Expense Advance Only)</b>	7310	96	Reimbursement for subject pay disbursed from a sponsored project expense advance. Only an expense advance custodian (ASU employee) may be reimbursed; direct payment of subject pay to an individual who participates in a research project should be coded to 7310 40. Subject pay from a sponsored project expense advance cannot exceed \$100 per participant per year. Federal Form 1099 is not issued for these reimbursements.
<b>Other Services</b>	7310	99	Payments made for any services not described above.

# Expenditure Codes

7314 Subagreements-\$25,000 or less (Sponsored Programs Use Only)

## SUBAGREEMENTS (SPONSORED PROGRAMS ONLY)

When an off-campus organization is contracted to provide a significant portion of the work to be performed on an externally funded contract in order for the university to fulfill the goals of a sponsored agreement, the contract is classified as a subagreement.

A copy of Federal Form 1099 is sent to all providers of services annually when expenditures total \$600 or more, except providers that are colleges or universities, corporations, or university departments.

Sub-object Code Name	Code Number		Definition
	Object	Sub- object	
<b>Subagreement #1</b> (\$25,000 or less)	7314	10	Payments made on first subagreement up to \$25,000.
<b>Subagreement #2</b> (\$25,000 or less)	7314	20	Payments made on second subagreement up to \$25,000.
<b>Subagreement #3</b> (\$25,000 or less)	7314	30	Payments made on third subagreement up to \$25,000.
<b>Subagreement #4</b> (\$25,000 or less)	7314	40	Payments made on fourth subagreement up to \$25,000.
<b>Subagreement #5</b> (\$25,000 or less)	7314	50	Payments made on fifth subagreement up to \$25,000.

# Expenditure Codes

7315 Subagreements-More than \$25,000 (Sponsored Programs Use Only)

## SUBAGREEMENTS (SPONSORED PROGRAM ONLY)

Tangible property acquisitions, usually at a small dollar cost per unit, that permit a department to function at ASU.

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
<b>Subagreement #1</b> (more than \$25,000)	7315	10	Payments of more than \$25,000 made on first subagreement.
<b>Subagreement #2</b> (more than \$25,000)	7315	20	Payments of more than \$25,000 made on second subagreement.
<b>Subagreement #3</b> (more than \$25,000)	7315	30	Payments of more than \$25,000 made on third subagreement.
<b>Subagreement #4</b> (more than \$25,000)	7315	40	Payments of more than \$25,000 made on fourth subagreement.
<b>Subagreement #5</b> (more than \$25,000)	7315	50	Payments of more than \$25,000 made on fifth subagreement.

# Expenditure Codes

## 7320 Materials and Supplies

### MATERIALS AND SUPPLIES

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Tangible property acquisitions, usually at a small dollar cost per unit, that permit a department to function at ASU.

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
<b>Office Supplies</b>	7320	01	A commodity needed to perform the office and administrative functions of an organization (such as pens, pencils, tape, typewriter ribbons, paper clips and message pads).
<b>Athletic Supplies</b>	7320	03	A commodity needed for athletic activities and events (such as athletic tape, socks and jerseys).
<b>Field Supplies</b>	7320	04	A commodity needed to perform field work for research or instructional purposes.
<b>Lab / Medical Supplies</b>	7320	05	A commodity needed for experimentation, observation or practice in a field of study (such as goggles, aprons, test tubes, flasks and plates).

# Expenditure Codes

## 7325 Non-capital Equipment

### NON-CAPITAL EQUIPMENT

Movable, tangible property having a life expectancy of less than one year or a unit cost of less than \$5,000.

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
<b>Microcomputers</b>	7325	01	Personal computers (PCs) and accessories having a life expectancy of less than one year or a unit cost of less than \$5,000.
<b>Electronic Data Processing (EDP) Equipment—Other</b>	7325	09	Minicomputers, printers (including laser printers), and other accessories having a life expectancy of less than one year or a unit cost of less than \$5,000. Laser copiers having a life expectancy of less than one year or a unit cost of less than \$5,000 are coded to 7325 37.
<b>Vehicles</b>	7325	13	Land-based modes of transportation having a life expectancy of less than one year and a unit cost less than \$5,000 (such as automobiles, trucks and electric carts). Boats and airplanes are not included.
<b>Office Equipment</b>	7325	17	Office equipment having a life expectancy of less than one year or a unit cost of less than \$5,000 used in the operations of the office (such as calculators and typewriters).
<b>Office/Classroom Furniture</b>	7325	21	Movable articles having a life expectancy of less than one year or a unit cost of less than \$5,000 used in readying an office or classroom for occupancy or use (such as desks, chairs, workstations, credenzas, lamps, file cabinets and freestanding shelves).
<b>Lab/Scientific/Engineering Equipment</b>	7325	22	Equipment and accessories having a life expectancy of less than one year or a unit cost of less than \$5,000 related to equipping a research laboratory (such as microscopes, lab research tables and specialized equipment).
<b>Lounge/Dorm Furniture</b>	7325	23	Movable articles having a life expectancy of less than one year or a unit cost of less than \$5,000 used in readying a lounge or dorm area for occupancy or use (such as sofas, chairs and

# Expenditure Codes

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
			freestanding shelves).
<b>Audiovisual Broadcast and Photographic Equipment</b>	7325	25	Equipment having a life expectancy of less than one year or a unit cost of less than \$5,000 used for transmitting sound and/or images (such as video equipment, still and movie cameras, projectors, sound equipment, monitors, studio equipment, transmitters and receivers).
<b>Copier/Duplicating/Printing Equipment</b>	7325	37	Equipment having a life expectancy of less than one year or a unit cost of less than \$5,000 for making exact copies of documents (such as ditto machines and laser, xerographic and facsimile copiers). Laser printers having a life expectancy of less than one year or a unit cost of less than \$5,000 are coded to 7325 09.
<b>Fabricated Equipment</b>	7325	45	Property components fabricated into a single movable equipment unit (including nuts, bolts and screws) having a life expectancy of less than one year or a project cost of less than \$5,000.
<b>Shop, Construction and Maintenance Equipment</b>	7325	49	Equipment having a life expectancy of less than one year or a unit cost of less than \$5,000 used to build or maintain property such as power tools.
<b>Musical Instruments</b>	7325	57	Brass, woodwind, string, percussion and electrical musical instruments having a life expectancy of less than one year or a unit cost of less than \$5,000.
<b>Art Objects and Displays</b>	7325	65	Artistic creations—to include antiques, special collections and items with anthropological interest and historical value having a life expectancy of less than one year or a unit cost of less than \$5,000 (such as paintings, sculptures and ceramics).
<b>Telephone Switch Equipment (Telecommunications Services use only)</b>	7325	73	Electronic equipment associated with the central telephone/switch equipment such as telephone cabinets having a life expectancy of less than one year or a unit cost of less than \$5,000.
<b>Non-Capital Machinery and Equipment Used in Research and</b>	7325	91	Capital machinery and equipment having a life expectancy of one year or more and a unit cost of less than \$5,000 that is used for

# Expenditure Codes

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
<b>Development</b>			research and development purposes as defined by ARS § 42-5061.B.14 and 42-5159.B.14
<b>Building Fixtures</b>	7325	95	Items attached (but not permanently) to a building structure or interior wall having a project cost of less than \$100,000 (such as carpeting, window shades/curtains, attached shelving and lab benches bolted to the floor).
<b>Other Equipment/Furniture</b>	7325	99	All equipment/furniture having a life expectancy of less than one year or a unit cost of less than \$5,000 and not specifically identified in one of the above categories.

# Expenditure Codes

## 7330 Communications

### COMMUNICATIONS

Process by which information is exchanged between individuals and entities through a common system, such as postal routing or a telephone system.

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
Postage	7330	01	Payments made to mail letters and parcels via the U.S. Postal Service. These expenditures include charges assessed by the university Mail Services for processing mailed letters and parcels.
Telephone Service	7330	06	Payments made for the monthly or annual charges associated with telephone service.
Telephone Tolls	7330	11	Payments made for monthly charges for long-distance telephone service.
Telephone— Nonrecurring	7330	16	Payments made for nonrecurring charges associated with telephone service. Expenditures include charges for installation and repair of telephone service and for moving telephone equipment.
ATS Line Charges	7330	26	Payments made for telephone services provided by the Arizona Telecommunication System (ATS).
WATS Line Charges	7330	31	Payments made for telephone services provided by the Wide Area Telecommunications Services (WATS).
Directory Assistance Charges	7330	41	Payments made for telephone services provided by Directory Assistance.
Cell Phone Charges	7330	51	Payments made for cell phone charges. These expenditures include charges assessed by the university Telephone Services for cell phone charges.
Communication— Other	7330	99	Payments made for telephone services not described above.

### DEFINITION

#### Communications

Process by which information is exchanged between individuals and entities through a common system, such as postal routing or a telephone system.

# Expenditure Codes

## 7340 Rentals/Leases

### RENTALS/LEASES

Payments for the use of tangible and intangible property made to the owner at predetermined intervals or at the time of use.

**NOTE:** Continued payments for rentals and leases do not create a transfer of title to ASU. Lease/purchase agreements, on the other hand, provide for transferring the title to ASU upon completion of a predetermined number of payments.

A copy of Federal Form 1099 is sent to all providers of rental services annually when expenditures total \$600 or more, or if royalty fees/copyright payments total \$10 or more, except for providers that are colleges or universities, corporations or university departments. The sub-object codes provide information used by the university to generate Federal Form 1099.

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
<b>Facility Rent/Lease</b>	7340	01	Payments made to rent or lease structures such as mobile office buildings or commercial office space. These payments do not include expenditures for lease/purchase agreements, which are coded to the appropriate capital sub-object code.
<b>Electronic Data Processing (EDP) Equipment Rental</b>	7340	05	Payments made to rent EDP equipment such as computers and related peripheral items. These payments do not include expenditures for lease/purchase agreements, which are coded to the appropriate capital sub-object code.
<b>Copier/Duplicating Equipment Rental</b>	7340	10	Payments made to rent copier/duplicating equipment. These payments do not include expenditures for lease/purchase agreements, which are coded to 7810 41.
<b>Office Equipment/Furniture rent</b>	7340	15	Payments made to rent office equipment such as typewriters and calculators. These payments do not include expenditures for lease/purchase agreements, which are coded to 7810 17.
<b>Vehicles Rental</b>	7340	25	Payments made to rent vehicles such as automobiles, trucks, etc. These payments do not include expenditures for lease/purchase agreements, which are coded to 7810 13.
<b>Clothing and Uniforms</b>	7340	30	Payments made to rent clothing and uniforms.
<b>Royalty Fees/Copyrights/Licensing Fees</b>	7340	40	Payments made to an author, composer, inventor or licensing organization for the privilege of using the artist's/inventor's work for the university's benefit.

# Expenditure Codes

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
Lease and Rental—Other	7340	99	Payments made for rentals and leases not described above.

## DEFINITION

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### Rentals/Leases

Payments for the use of tangible and intangible property made to the owner at predetermined intervals or at the time of use.

# Expenditure Codes

## 7350 Utilities

### UTILITIES

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Services such as electricity or water provided by a utility company.

Sub-object Code Name	Code Number		Definition
	Object	Sub- object	
<b>Electricity</b>	7350	01	The payments for electric power service provided by a public utility (Arizona Public Service Company and Salt River Project).
<b>Gas for Buildings (Utility)</b>	7350	05	The payments for natural gas service provided by a public utility (Southwest Gas).
<b>Water</b>	7350	10	The payments for water service provided by a public utility (City of Tempe).
<b>Other Utilities</b>	7350	99	Payment for any other service provided by a public utility not covered above.

# Expenditure Codes

## 7390 Miscellaneous Expenditures

### Miscellaneous Expenditures

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
Interest	7390	01	The charge for borrowed money, generally a percentage of the amount borrowed. For lease/purchase arrangements, interest expense is the difference between the purchase price and the sum of periodic payments made.
Food	7390	06	Food and meals purchased both on and off campus for an ASU purpose (i.e., departmental lunch for a guest lecturer and departmental reception).
Conference/Registration Fees	7390	16	Payments for all conference and registration fees of current ASU employees.
Dues/Membership Fees	7390	21	Payments for professional association dues. Memberships are limited to those that enhance the individual's or department's professional status within the university.
Subscriptions	7390	26	Payments for subscriptions to newspapers, magazines, and other periodicals. Expenditures are limited to those that provide pertinent information for university departmental operations.
Interviewee's Expenses	7390	31	Payments for food, lodging, and travel expenses incurred by or on behalf of interviewees visiting the university.
Moving Expenses/Employee	7390	36	Payments made to move newly hired employees to the university. A separate Federal Form W-2 is prepared and sent to all recipients of moving expense payments or reimbursements.
Expense Reimbursement— Employees/Students	7390	41	Payments made to reimburse university employees and students for purchases made on behalf of the university. Food reimbursements should be coded to 7390 06.
Procurement Card	7390	42	Payments made for expenses on ASU procurement card.
Sales Tax on Sales	7390	51	A tax paid on the sale of goods and services by certain university departments that is calculated as a percentage of the sales price. Sales taxes on university purchases of goods are included as part of the

# Expenditure Codes

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
			overall cost for the respective goods.
Freight—Incoming	7390	56	Payments made to ship goods to the university (e.g., Yellow Freight and Consolidated Freightways).
Insurance Reimbursements	7390	60	Recoveries made from insurance claims and deposited to state or local accounts, but not plant fund accounts nor the insurance recovery account. For Risk Management use only.
Credit Card Service Charge	7390	66	A charge assessed by a credit card agency for processing payments made to the university via a credit card (Mastercard or Visa).
Construction Insurance Premium	7390	69	Payments made for construction insurance premiums.
Bad Debt Expenses	7390	71	Expenses of an uncollectible debt, not to include student loan write-offs, which are coded separately.
Audit Unallowable Expenses	7390	88	Unallowable expenses that have been identified in an audit and transferred from a sponsored agency/org to an unrestricted agency/org.
Expense Transfer-ACO only	7390	93	Expense transfer-infrastructure-accounting use only.
Expense Transfer-ACO only	7390	94	Expense transfer-plant project-accounting use only.
Cash Advance Accountable	7390	98	Cash advances paid for research field expenses when not in travel status (Sponsored Programs use only).
Other Expenses	7390	99	Any other miscellaneous expenses not discussed above.

# Expenditure Codes

## 7400 Participant Expenses (Sponsored Projects Use Only)

### Participant Expenses

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#### **Discussion**

The sponsoring agency provides funds to the university to conduct a workshop, conference, seminar, symposia or other short-term training or information sharing activity. Participants in the activity may be paid for that participation if such payments are in the approved budget. Contact the assigned sponsored projects officer or sponsored projects accountant in the Office of Research and Sponsored Projects Administration (ORSPA) for assistance in determining if a participant payment is appropriate.

#### **Participant Certification Form**

Participants are not service providers. Services cannot be required of participants receiving expense reimbursements or non-compensatory stipends. Payments made with a PV document or Request for Check submitted to Payables and Reimbursements must be accompanied by a Participant Certification form documenting that services are not required.

#### **Postdoctoral Associates and Assistants**

All payments to ASU postdoctoral individuals must be processed through the university's Human Resources Management System as an Academic Professional Classified Position, titled Postdoctoral Associate or Assistant. These postdoctoral associates and assistants may not be paid participant stipends; all payments must be made through ASU's payroll system.

## DEFINITIONS

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#### **Program Participants**

The recipients of training provided at a workshop, conference, seminar, symposia or other short-term instructional or information sharing activity funded by an external grant or award, or the training beneficiaries of the project or program funded by an external grant or award. There is a difference in the tax reporting and withholding requirements associated with a person engaged in a "traineeship" who could be classified as a program participant and an individual involved in an "internship." A person classified as an intern would be paid as an employee and not as a program participant, because the intern, while receiving certain training, is also providing services to ASU, the grant sponsor, or a third party. A traineeship exists when all of the following conditions are met:

1. the participant has strong academic ties to the university.
2. the participant is not involved in providing deliverables to the university or to a third party. A deliverable can be defined as a research report to a third party or providing research results to a third party.
3. the participant would not be "terminated" and a replacement found if he or she did not perform certain services, other than failure to attend or participate in the sponsored event or training program.

#### **Participant Payments**

The sponsored budget must allow payments of small non-compensatory stipends and/or reimbursement of travel costs or other out-of-pocket costs incurred to support attendance at a workshop, conference, seminar, symposia or other short-term training or information sharing activity. Participant support is distinguished from student support (7700 object code) in that

# Expenditure Codes

non-compensatory stipends for student support are for the objective of obtaining a degree, whereas participants are usually not students and, if they are, the non-compensatory stipend is not to support their degree-seeking enrollment. Participant expenses may be paid for directly or a reimbursement made to the individual. Participant expenses will be paid for using the participant expenditure codes as indicated in the table below:

<b>Participant Expenses Code Names, Code Numbers, and Definitions</b>			
<b>Sub-object Code Name</b>	<b>Code Number</b>		<b>Definition</b>
	<b>Object</b>	<b>Sub-object</b>	
Participant Materials & Supplies	7400	01	Reimbursements or allowances to participants for materials and supplies costing less than \$500.
Participant Registration paid & Tuition Fees	7400	04	Charges for a program participant's tuition or fees funded by a Sponsored Project.
Participant Travel	7400	07	Payments made directly to travel providers or to reimburse program participants for lodging, meals (either per diem or actual meal costs), mileage, ground transportation or air fare.
Participant Mileage	7400	10	To reimburse in-state travel costs.
Participant Subsistence	7400	13	Payments made for living expenses.
Participant Stipends	7400	20	Small incentive payments to individuals to attend an educational conference, seminar, workshop or other training event.
Participant Stipends Post-Doctorate	7400	23	Small incentive payments to non ASU post-doctorates to attend an educational conference, seminar, workshop or other training event.
Post Doctoral Non-compensatory Stipends	7400	30	Do Not Use—Effective 7/1/1991
Participant Health Insurance	7400	66	Premium payments made for health and accident insurance for a program participant.
Participant Research and Dissertation Preparation	7400	77	Do Not Use—Effective 7/1/1991
Participant \$2,000 Capital Expense	7400	88	Use for purchase of assets that are the property of either the participant or the grantor, not ASU.

# Expenditure Codes

7510 Travel / In-State

## Travel/In-State

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
In-State Mileage	7510	01	Vehicle mileage charges incurred on authorized university travel within Arizona. The mileage charges may be incurred through the use of either state or privately owned vehicles and are paid at the current established rate.
In-State Public Transportation	7510	06	Public transportation costs incurred by university employees on authorized travel within Arizona (e.g., taxi and bus fares and vehicle rentals).
In-State Subsistence	7510	11	Meal per diems and incidental expenses incurred by university employees on authorized travel within Arizona.
In-State Student	7510	16	All student travel expenses, including meals, incurred on authorized university travel within Arizona.
In-State Other Travel Expenses	7510	99	Any authorized travel expenses within Arizona not discussed above. This does not include conference/registration fees, which are coded to 7390 16

### DEFINITION

#### Travel/In-state

Payments for authorized university travel within Arizona.

# Expenditure Codes

7520 Travel / Out-of-State

## Travel/Out-of-State

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
Out-of-State Mileage	7520	01	Vehicle mileage incurred on authorized university travel outside of Arizona. The mileage charges may be incurred through the use of either state or privately owned vehicles and are paid at the current established rate.
Out-of-State Public Transportation	7520	06	Public transportation costs incurred by university employees on authorized travel outside of Arizona (e.g., taxi and bus fares and vehicle rentals).
Out-of-State Subsistence	7520	11	Meal per diems and incidental expenses incurred by university employees on authorized travel outside of Arizona.
Out-of-State Student Travel	7520	16	Student travel expenses, including meals, incurred on authorized university travel outside of Arizona.
Out-of-State Other Travel	7520	99	Authorized travel expenses outside of Arizona not discussed above. This does not include conference/registration fees, which are coded to 7390 16

### DEFINITION

#### Travel/Out-of-State

Payments for authorized university travel outside of Arizona.

# Expenditure Codes

7530 Travel / Foreign

## Travel/Foreign

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
Foreign Mileage	7530	01	Vehicle mileage incurred on authorized university foreign travel. The mileage charges may be incurred through the use of either state or privately owned vehicles and are paid at the current established rate.
Foreign Public Transportation	7530	06	Public transportation costs incurred by university employees on authorized foreign travel (e.g., taxi and bus fares and vehicle rentals).
Foreign Subsistence	7530	11	Meal per diems and incidental expenses incurred by university employees on authorized foreign travel. (See <a href="#">COM 506</a> , "Foreign Travel," for more information.)
Foreign Other Travel Expenses	7530	99	Authorized foreign travel expenses not discussed above. Does not include conference/registration fees, which are coded to 7390 16.

### DEFINITION

#### Travel/Foreign

Payments for the expenses of travel outside of the United States.

# Expenditure Codes

7560 Travel / Intercollegiate Athletics

## Travel/Intercollegiate Athletics

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
Admin-Transportation	7560	02	Used by Intercollegiate Athletics for public transportation costs incurred by administrative employees on authorized travel (e.g., taxi and bus fares and vehicle rentals).
Admin-Subsistence	7560	03	Used by Intercollegiate Athletics for meal per diems and incidental expenses incurred by administrative employees on authorized travel.
Team Transportation	7560	12	Used by Intercollegiate Athletics for public transportation costs incurred by ASU athletic teams on authorized travel (e.g., taxi and bus fares and vehicle rentals).
Team-Subsistence	7560	13	Used by Intercollegiate Athletics for meal per diems and incidental expenses incurred by ASU athletic teams on authorized travel
C V Transportation (Campus Visit Recruiting)	7560	22	Used by Intercollegiate Athletics for public transportation costs incurred by ICA staff while on campus visits for recruiting purposes (e.g., taxi and bus fares and vehicle rentals, including gas and oil charges).
C V Subsistence (Campus Visit Recruiting)	7560	23	Used by Intercollegiate Athletics for meal per diems and incidental expenses incurred by ICA staff while on campus visits for recruiting purposes

### DEFINITION

#### Travel/Intercollegiate Athletics

Payments for authorized travel related to Intercollegiate Athletics.

# Expenditure Codes

## 7700 Non-compensatory Student Financial Support

**Non-compensatory Student Financial Support** is defined as payments to ASU-enrolled students for which services are not required, except cost reimbursements for assisting the university, such as reimbursements for travel and for sponsored research supplies.

### Restriction

Non-compensatory student financial support payments charged to the object/sub-object codes listed below are not permitted on state agency/orgs.

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
<b>Grants and Scholarships</b>	7700	01	Payments made for financial aid awarded to eligible students (PELL Grants, SEOG Grants, and private donors).
<b>Non-Scholarship Awards/Prizes</b>	7700	03	Payments made for non-scholarship awards or prizes to student winners of department or university sponsored competitions not required to be used for educational purposes (Federal Form 1099-Box 3 reportable).
<b>Graduate Stipends</b>	7700	21	Payments made for periodic or fixed disbursements awarded to graduate students.
<b>Undergraduate Stipends</b>	7700	22	Payments made for periodic or fixed disbursements awarded to undergraduate students.
<b>Tuition and Fees</b>	7700	31	Payments made by a sponsored project for a student's tuition and fees.
<b>Room or Board—Housing</b>	7700	36	Payments made for room or board charges incurred by a student.
<b>Travel Allowance/Reimbursement</b>	7700	41	Payments made to advance travel funds and/or to reimburse a student for travel expenses.
<b>Student Health Insurance Premium</b>	7700	42	Payments made by a Sponsored Project for Student Health premiums.
<b>Dependency Allowance</b>	7700	46	Payments made for support of dependents as authorized by the terms of a sponsored project.
<b>Book Allowance</b>	7700	51	Payments made to purchase books for eligible students.
<b>Other Student Support</b>	7700	99	Payments made for student support payments not described above.

# Expenditure Codes

## 7700 Non-compensatory Student Financial Support

### DEFINITION

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#### **Non-compensatory Student Financial Support**

Payments to ASU-enrolled students for which services are not required, except cost reimbursements for assisting the university, such as reimbursements for travel and for sponsored research supplies.

# Expenditure Codes

## 7750 Non-compensatory Post Doctoral Fellowships

### Purpose

To list and define the non-compensatory post-doc financial support object and sub-object expenditure codes.

### Source

Advantage Accounting System

Internal Revenue Service Guidance

### Restrictions

Non-compensatory post-doc financial support payments charged to the object/sub-object codes listed below pertain to payments made from National Research Service Awards Grants and other post-doctoral awards that are determined to be non-wage payments. Payments charged to these object/sub-object codes are not permitted on state agency/orgs.

### Background

The IRS stipulated in several Private Letter Rulings that payments made pursuant to the guidelines of an NIH National Research Service Award (NRSA) to grants recipients were not wages. As a result, NRSA grant funds paid to recipients should be treated as non-compensatory fellowship grants. Unless an IRS ruling has been obtained, all other payments to post-doc's from grant sources are to be treated as employee payments and should be paid through the HR system.

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
<b>Post-Doc Grants and Fellowships</b>	7750	01	Payments made to post-doctoral fellows for financial aid provided by the NIH National Research Service Awards (NRSA) Grant.
<b>Post-Doc Stipend</b>	7750	20	Payments made for periodic or fixed disbursements awarded to post-doctoral fellows from NIH NRSA grant.
<b>Post-Doc Travel Allowance/Reimbursement</b>	7750	40	Payments made to advance travel funds and/or to reimburse a post-doctoral fellow on NRSA grant for travel.
<b>Post-Doc Health Insurance</b>	7750	50	Payments made to reimburse and/or pay for health insurance of post-doctoral fellow on NRSA grant.
<b>Post-Doc Other Support</b>	7750	99	Payments made to reimburse and/or pay for other items to post-doctoral on NRSA grant.

# Expenditure Codes

## 7810 Capital Equipment

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
<b>Microcomputers</b>	7810	01	Personal computers (PCs) (as described above) and accessories or components, having a life expectancy of one year or more and a unit cost of \$5,000 or more, e.g., IRMA/FORTE board, for which the host PC's property control ID number is indicated on the purchase requisition (e.g., IBM, Apple, and Zenith PCs, upgrades and internal hardware accessories).
<b>Computer Mainframe Equipment</b>	7810	05	A large computer with its cabinet and internal circuits having a life expectancy of one year or more and a unit cost of \$5,000 or more (e.g., mainframe, disk drives, controllers and accessories related to mainframes).
<b>Electronic Data Processing (EDP)— Other</b>	7810	09	Software costing \$50,000 or more per package and mini-computers, printers (including laser printers) and other hardware accessories having a life expectancy of one year or more and a unit cost of \$5,000 or more. Laser copiers having a life expectancy of one year or more and a unit cost of \$5,000 or more are coded to 7810 37.
<b>Vehicles</b>	7810	13	Land-based modes of transportation having a life expectancy of one year or more and a unit cost of \$5,000 or more (e.g., automobiles, trucks and electric carts). Boats and airplanes are not included.
<b>Office Equipment/ Furniture</b>	7810	17	Office equipment having a life expectancy of one year or more and a unit cost of \$5,000 or more used in the operations of the office, e.g., typewriters.
<b>Classroom Furniture</b>	7810	21	Movable articles having a life expectancy of one year or more and a unit cost of \$5,000 or more used in readying an office or classroom for occupancy or use (e.g., desks, chairs, workstations, credenzas, lamps, file cabinets and free-standing office shelves).
<b>Lab/Scientific/ Engineering Equipment</b>	7810	22	Equipment and accessories having a life expectancy of one year or more and a unit cost of \$5,000 or more for a research laboratory (e.g., microscopes, lab research tables and specialized equipment).
<b>Lounge/ Dorm Furniture</b>	7810	23	Movable articles having a life expectancy of one year or more and a unit cost of \$5,000 or more used in readying a lounge or dorm area

# Expenditure Codes

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
			for occupancy or use (e.g., sofas, chairs and free-standing lounge/dorm shelves).
<b>Audiovisual, Broadcast and Photographic</b>	7810	25	Equipment having a life expectancy of one year or more and a unit cost of \$5,000 or more used for transmitting sound and/or images (e.g., video equipment, still and movie cameras, projectors, sound equipment, monitors, studio equipment, transmitters and receivers).
<b>Copier/Duplicating/ Printing Equipment— Other Purchases</b>	7810	37	Equipment having a life expectancy of one year or more and a unit cost of \$5,000 or more for making exact copies of documents (e.g., ditto machines and laser, xerographic and facsimile copiers). Laser printers having a life expectancy of one year or more and a unit cost of \$5,000 or more are coded to 7810 09.
<b>Copier/Duplicating/ Printing Equipment— Installment</b>	7810	41	Copier/duplicating equipment having a life expectancy of one year or more and a unit cost of \$5,000 or more purchased on an installment agreement.
<b>Fabricated Equipment</b>	7810	45	Property components fabricated into a single movable equipment unit (including nuts, bolts and screws) having a life expectancy of one year or more and a project cost of \$5,000 or more.
<b>Fabricated Machinery and Equipment Used in Research and Development</b>	7810	46	Property components fabricated into a single movable machinery or equipment unit (including nuts, bolts, and screws) having a life expectancy of one year or more and a project cost of \$5,000 or more, that will be used for research and development purposes as defined by ARS § 42-1310.01.
<b>Shop, Construction, and Maintenance Equipment</b>	7810	49	Capital equipment having a life expectancy of one year or more and a unit cost of \$5,000 or more used to build or to maintain property (e.g., power tools).
<b>Musical Instruments</b>	7810	57	Brass, woodwind, string, percussion, and electrical musical instruments having a life expectancy of one year or more and a unit cost of \$5,000 or more.
<b>Art Objects and Displays</b>	7810	65	Artistic creations, to include antiques, special collections, and items of anthropological interest and historical value having a life expectancy of one year or more and a unit cost of \$5,000 or more

# Expenditure Codes

Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
			(e.g., paintings, sculptures and ceramics).
<b>Library Books</b>	7810	69	Bound volumes or bound volumes on CD ROMs, regardless of cost, purchased specifically for the University Libraries (Architecture and Environmental Design Library, Fletcher Library, Hayden Library, Music Library, Noble Science and Engineering Library, and University Archives) and the College of Law Library.
<b>Telephone Switch Equipment (Telecommunications Services use only)</b>	7810	73	Electronic equipment associated with the central telephone/switch equipment, i.e., telephone cabinets having a life expectancy of one year or more and a unit cost of \$5,000 or more.
<b>Rare Books/ Historical Collections</b>	7810	75	Rare Books and Historical Collections, regardless of cost, purchased specifically for the University Libraries (Architecture and Environmental Design Library, Fletcher Library, Hayden Library, Music Library, Noble Science and Engineering Library, and University Archives) and the College of Law Library.
<b>Machinery and Equipment Used in Research and Development</b>	7810	91	Capital machinery and equipment having a life expectancy of one year or more and a unit cost of \$5,000 or more, that is used for research and development purposes as defined by ARS § 42-1310.01.
<b>Radiation Producing Equipment</b>	7810	92	Radiation producing equipment having a life expectancy of one year or more and a unit cost of \$5,000 or more. Examples include analytical x-ray machines, diagnostic x-ray machines and high-power output lasers.
<b>Interdepartmental/ Equipment Sales</b>	7810	95	Equipment bought and sold between university departments having a life expectancy of one year or more and a unit cost of \$5,000 or more.
<b>Other Equipment/ Furniture</b>	7810	99	Equipment not specifically identified in one of the other categories having a life expectancy of one year or more and a unit cost of \$5,000 or more.

# Expenditure Codes

## 7810 Capital Equipment

### DEFINITION

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#### **Accessories or Components**

Items purchased that add convenience or additional effectiveness to the primary unit being purchased and are shown as separate line items on the RX document.

#### **Capital Equipment**

Movable tangible property having a life expectancy of one year or more and a unit cost of \$5,000 or more. All accessories or components with a unit cost of \$5,000 or more associated with the host unit are also capitalized. Accessories or components with a unit cost less than \$5,000 are charged to an object code of 7325.

ASU has established a university standard for microcomputer purchases. The following items are capitalized when ordered on the same purchase order and have an aggregate cost of \$5,000 or more:

1. central processing unit (CPU)
2. keyboard
3. monitor

and

4. operating system.

**Note:** Operating system software does not include application software such as Excel or Lotus 1-2-3. These software purchases are charged to object/sub-object code 7320 4

# Expenditure Codes

## 7880 Other Capital-External Contractors

A copy of Internal Revenue Service (IRS) Form 1099 is sent to all providers of building improvements/remodeling, new construction, and planning/design/management costs annually when expenditures total \$600 or more, except providers that are colleges or universities, corporations, or university departments. The sub-object codes provide information used by the university to generate IRS Form 1099.

Additionally, payments coded to this object series are subject to a construction insurance premium. The premium is assessed monthly by an automated journal entry and remitted to the Arizona Department of Administration, Risk Management Section.

Other Capital Codes, Code Numbers and Definitions			
Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
<b>Infrastructure— External</b>	7880	06	Non-building improvements to University property of \$100,000 or more, including but not limited to tunnels and other utility delivery systems; central plant; roadway systems; bike paths and pedestrian routes; external lighting systems; irrigation systems; sidewalks; parking lots and parking structures; and campus grounds and landscaping, paid to off-campus vendors.
<b>Building Improvements/ Renovation—External</b>	7880	11	Improvements of \$100,000 or more made to existing university-owned buildings that increase their value and/or usability (e.g., facility additions, facades and interior remodeling) paid to off-campus vendors.
<b>New Construction Costs—External</b>	7880	16	Costs incurred in the construction of new buildings on existing property, including the cost of destruction of old buildings paid to off-campus vendors.
<b>Planning/Design/ Management—External</b>	7880	21	Professional services and fees incurred with construction and remodelings (e.g., architects' fees, construction and management fees and engineering studies) paid to off-campus vendors.

## DEFINITION

### Other Capital

Land and building costs, including the costs of acquisitions, construction, improvements, and planning/design.

# Expenditure Codes

## 7890 Other Capital

A copy of Internal Revenue Service (IRS) Form 1099 is sent to all providers of building improvements/remodeling, new construction, and planning/design/management costs annually when expenditures total \$600 or more, except providers that are colleges or universities, corporations, or university departments. The sub-object codes provide information used by the university to generate IRS Form 1099.

<b>Other Capital Codes, Code Numbers and Definitions</b>			
<b>Sub-object Code Name</b>	<b>Code Number</b>		<b>Definition</b>
	<b>Object</b>	<b>Sub-object</b>	
<b>Land Acquisitions</b>	7890	01	All purchases of land and costs to ready land for its intended use. Examples include, excavation, fill, and grading costs.
<b>Infrastructure— Internal</b>	7890	06	Non-building improvements to University property of \$100,000 or more, including but not limited to tunnels and other utility delivery systems; roadway systems; bike paths and pedestrian routes; external lighting systems; irrigation systems; sidewalks; parking lots and campus grounds and landscaping, paid to on-campus service providers.
<b>Building Improvements/ Renovation— Internal</b>	7890	11	Improvements of \$100,000 or more made to existing university-owned buildings that increase their value and/or usability (e.g., facility additions, facades and interior remodeling) paid to on-campus service providers.
<b>New Construction Costs—Internal</b>	7890	16	Costs incurred in the construction of new buildings on existing property, including the cost of destruction of old buildings paid to on-campus service providers.
<b>Planning/Design/ Management— Internal</b>	7890	21	Professional services and fees incurred with construction and remodelings (e.g., architects' fees, construction and management fees, and engineering studies) paid to on-campus service providers.
<b>Building/Structure Acquisitions</b>	7890	26	All purchases of buildings or structures.
<b>Building Fixtures</b>	7890	95	Items costing \$100,000 or more and attached (but not permanently) to a building structure or interior wall (e.g., carpeting, drapes, shades, venetian blinds, attached shelving and bulletin boards, awnings, and lab benches bolted to the floor).
<b>Other Capital</b>	7890	99	For all other capital not included above.

## 7890 Other Capital

## DEFINITION

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### **Other Capital**

Land and building costs, including the costs of acquisitions, construction, improvements and planning/design.

# Expenditure Codes

## 7900 Administrative Service Charge

The administrative services charge allows local agency/orgs to share in the cost of university administrative services that benefit local agency/orgs. These services include accounting, affirmative action, budgeting, campus security, facilities planning, fiscal transactions processing, human resources, legal, payroll and purchasing services.

See FIN 206.

Other Capital Codes, Code Numbers and Definitions			
Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
Administrative Service Charge	7900	01	Administrative Service charge assessed on local agency/orgs
Administrative Service Charge Manual	7900	02	Manual adjustments for the administrative service charge

# Expenditure Codes

## 8001 Transfer-Out

### APPLICABILITY

Transfers may be made between agency/orgs with the exception of:

1. **state units**—agency/orgs whose third digit of the area code ends with a 1
2. **agency units**—agency/orgs whose area code is YV7  
and
3. **Sponsored and Property Fiscal Management (SPFM) units**—agency/orgs whose agency code consists of three alpha characters

### POLICY

A transfer-out to an agency/org must be offset by a transfer-in from another agency/org for the same dollar amount. Transfer codes may only be used when processing a journal voucher (J1). When using a transfer-out expenditure code, a function code must be used. The function code consists of the agency code for the “transfer-in agency/org” plus the last digit of the org code of “transfer-in agency/org.”

For example, if funds are being transferred to agency/org WV5 1002, the function code is WV52.

Transfer-Out Codes Names, Numbers and Definitions			
Sub-object Code Name	Code Number		Definition
	Object	Sub-object	
<b>Voluntary Transfer-out Intra-fund Group</b>	8001	10	A transfer-out to an agency/org that is within the same fund group. A fund group is a grouping of similar funds. To determine fund group, first identify the fund that each agency/org rolls up to by reviewing the ORG2 table. Next, determine the fund group that each fund rolls up to by reviewing the FUN2 table. See below for a listing of fund groups within which transfers may occur.
<b>Voluntary Transfer-out Inter-fund Group</b>	8001	20	A transfer-out to an agency/org that is not within the same fund group, i.e. transfers that cross fund groups. A fund group is a grouping of similar funds. To determine fund group, first identify the fund that each agency/org rolls up to by reviewing the ORG2 table. Next, determine the fund group that each fund rolls up to by reviewing the FUN2 table. See below for a listing of fund groups between which transfers may occur.

# Expenditure Codes

## 8001 Transfer-Out

Fund Group Codes	
Code	Fund Group Name
A	Auxiliary Enterprises Fund Group
D	Designated Fund Group
E	Endowment Fund Group
I	Debt Service Fund Group
L	Student Loan Fund Group
R	Restricted Fund Group
U	Unexpended Plant Fund Group