

**EXPENSE OBJECT CODE DEFINITIONS**

Expenditure object codes are used to classify the nature or type of expense incurred by a user department, research grant, etc... Please contact any of the following departments if you require assistance:

General Accounting:

Equipment Purchases	x7737
Non Equipment Purchases	x2984
Budget	x3125
Grant and Contract Services	x3145
Accounts Payable	x3153
Purchasing	x3070

Note: All major budget pooling objects are listed in bold and underlined. They are used by the Budget Department only.

**PERSONNEL SERVICES**

All salaries and wages for NJIT employees (faculty, administrators, support staff and students) are recorded through the Human Resource System and are summarized on the Financial Records System (FRS).

**1000 FACULTY - MAJOR**

Primary function is instruction.

- 1001 **ACADEMIC YEAR TENURE/TENURE TRACK**  
Fall and Spring semester salary expense for all tenure and tenure track faculty, includes rank of Distinguished Professors, Professors, Associate Professors and Assistant Professors.
- 1002 **ACADEMIC YEAR NON-TENURE TRACK**  
Fall and Spring semester salary expense for all non-tenure track faculty, includes full or part-time visiting faculty that are not Special Lecturers.
- 1003 **SPECIAL LECTURER**  
Non-tenure track faculty appointment as a special lecturer.
- 1007 **ACADEMIC YEAR RELEASE TIME - GRANT SUPPORTED**  
Fall and Spring semester faculty teaching load reduction for working on grant or contract that supports the faculty effort.
- 1008 **ACADEMIC YEAR RELEASE TIME - NJIT SUPPORTED**  
Fall and Spring semester faculty teaching load reduction for working on a grant or contract that is not funded by external sources, may be seed support or required grant/contract match.

- 1009 **ACADEMIC YEAR RELEASE TIME - ADMINISTRATION/OTHER**  
Fall and Spring semester faculty teaching load reduction for working on an approved committee or other administrative functions, such as department chair.
- 1015 **ACADEMIC YEAR ADJUNCT**  
Fall and spring semester adjunct faculty appointment.
- 1016 **ACADEMIC YEAR TEACHING FELLOW**  
Fall and Spring semester Graduate student appointment acting in a teaching capacity, in lieu of adjunct.
- 1020 **SUMMER SESSION ADJUNCT AND TEACHING ASSISTANT**  
Summer session adjunct faculty and teaching fellow appointment.
- 1021 **WINTER SESSION ADJUNCT AND TEACHING ASSISTANT**  
Winter session adjunct faculty and teaching fellow appointment.
- 1024 **FULL-TIME FACULTY SUMMER RESEARCH**  
All faculty research efforts occurring over the summer period.
- 1026 **FULL-TIME FACULTY SUMMER ADMINISTRATION**  
All faculty administration efforts occurring over the summer period.
- 1028 **OTHER COMPENSATION - FACULTY**  
Special lump-sum payments that are not considered part of the employees base salary.
- 1100 PROFESSIONAL/MANAGERIAL - MAJOR**
- 1101 **PROFESSIONAL AND MANAGERIAL**  
All compensation to full and part-time permanent professional and managerial employees who are exempt from the Fair Labor Standards Act and are, therefore, not eligible to receive overtime pay.
- 1108 **OTHER COMPENSATION - PROFESSIONAL/MANAGERIAL**  
Special lump-sum payments which are not considered part of the employees base salary, such as vacation accruals, student advising, etc.

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<b>1200</b>	<b><u>SUPPORT PERSONNEL - MAJOR</u></b>		NJIT student funded by a department and paid on an hourly basis. (Coordinated through the NJIT Student Employment Office)
1201	SUPPORT STAFF Includes full and part-time permanent secretarial, clerical, technical, security and physical plant support staff that must comply with the Fair Labor Standards Act, and are, therefore, eligible to receive overtime pay.	1304	GRADUATE/TEACHING/RESEARCH ASSISTANT STIPEND Stipend payment to graduate student not supported through the NJIT Office of Graduate Studies. (Requires prior approval for eligibility by the NJIT Office of Graduate Studies)
1204	HOURLY STAFF All employees (except NJIT students) paid on an hourly basis. Payment for hours worked is by a timesheet submitted to the NJIT Payroll Office.	1305	GRADUATE/TEACHING ASSISTANT - GRADUATE STUDIES – SUPPORTED STIPEND Stipend payment to a graduate student approved and funded through the NJIT Office of Graduate Studies allocation.
1205	TEMPORARY EMPLOYEE All salaried employees (except NJIT students) with a scope of employment less than 1 year, e.g. Team Coaches, Post Doctorate Researchers, Research Assistants etc. If scope of employment exceeds one year, object code 1201 should be used.	1306	GRADUATE STIPEND – GRANT MATCH Stipend payment to a graduate student funded from a grant match account(s).
1206	OVERTIME Pay for working hours in excess of base hours associated with position. Overtime must be approved in advance by Department Chair/Director, Vice President and submitted to the Budget Department to arrange a budget allocation.	1308	UNDDERGRADUATE STUDENT DEPARTMENT STIPEND Stipend payment to an undergraduate student. Requires prior approval by Student Financial Aid Services.
1208	OTHER COMPENSATION - SUPPORT STAFF Special one-time payment not part of the employees base salary. (Such as uniform pay).	1311	FEDERAL COLLEGE WORKSTUDY- UNDERGRADUATE STUDENT Students participating in the Federal College Workstudy Program and being paid on an hourly basis. (Coordinated through the NJIT Student Employment Office)
<b>1300</b>	<b><u>STUDENTS - MAJOR</u></b>	1312	FEDERAL COLLEGE WORKSTUDY - NJIT MATCHING PORTION UNDERGRADUATE STUDENT Required NJIT match to the Federal College Workstudy Program. (Coordinated through the NJIT Student Employment office)
1301	FEDERAL COLLEGE WORKSTUDY-GRADUATE STUDENT Students participating in the Federal College Workstudy Program and being paid on an hourly basis. (Coordinated through the NJIT Student Employment Office)	1313	INSTITUTE WORKSTUDY - UNDERGRADUATE STUDENT - NJIT student funded by a department and paid on an hourly basis. (Coordinated through the NJIT Student Employment Office)
1302	FEDERAL COLLEGE WORKSTUDY - NJIT MATCHING PORTION GRADUATE STUDENT Required match to the Federal College Workstudy Program. (Coordinated through the NJIT Student Employment Office)	<b>2000</b>	<b><u>STAFF BENEFITS - MAJOR</u></b> Generally, the staff benefit object codes are used by HRS to record and summarize payroll information on FRS.
1303	INSTITUTE WORK STUDY-GRADUATE STUDENT		

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	<u>FRS OBJECT CODES</u>		
2050	COMPOSITE FRINGE BENEFITS - FULL-TIME Composite rate allocated to every full-time faculty/administration/staff salary expense.	3005	COMPUTER EQUIPMENT Items such as personal computers, printers, monitors, memory, hard drives and CD ROMs. Unit cost greater than \$2,500 and a useful life in excess of one year.
2060	COMPOSITE FRINGE BENEFITS - SUMMER FACULTY Composite rate allocated to every full-time faculty summer research/administration salary expense.	3006	COMPUTER SOFTWARE Initial implementation of computer software including the purchase of software and related consulting and training costs in excess of \$50,000. If cost is less than \$50,000, object code 4005 should be used.
2070	COMPOSITE FRINGE BENEFITS - PART-TIME Composite rate allocated to every part-time faculty/administration/staff and student salary expense.	3008	TELECOM EQUIPMENT Equipment purchased primarily for Telecom services such as switches, repeaters, routers and PBX system. Unit cost greater than \$2,500 and useful life in excess of one year. For Telecom wiring object code 7366 should be used.
2099	OTHER FRINGE BENEFITS - Not defined elsewhere		
2320	PRIOR YEAR FRINGE ADJUSTMENT (GENERAL ACCOUNTING USE ONLY)		
	<b><u>NON-PERSONNEL EXPENSES</u></b> In compliance with OMB Circular A-21 "Cost Principles for Educational Institutions" the following expenses are generally not allowable NJIT expenses: alcoholic beverages, promotional advertising, lobbying, fundraising, charitable contributions, personal gifts, personal memberships, fines/penalties, flowers, honoraria (without recognized technical or scholarly expertise), spousal travel, first class/business class travel, and movie, concert and sporting event entertainment. These expenses can <b>NEVER</b> be charged to federal grants. Under appropriate circumstances, these expenses could be valid and could be charged to non-federal cost centers and object codes. However, knowledgeable and appropriate approvals must be obtained. Contact Budget Department with any questions.	3010	OFFICE EQUIPMENT Primarily used for furniture with a unit cost greater than \$2,500 and a useful life in excess of one year. Modular furniture components with a unit cost less than \$2,500 may be capitalized as one complete unit.
		3015	VEHICULAR EQUIPMENT Used for the purchase of motor vehicles.
		3016	ATHLETIC EQUIPMENT Equipment purchased with the primary intent related to athletic participation with a unit cost greater than \$2,500. E.g., weight training, physical fitness and athletic related equipment.
		3020	FABRICATED EQUIPMENT A fabricated item is constructed or developed out of necessary component parts, which results in a self-functioning apparatus. Fabrication of a functioning piece of equipment will require the purchasing of component parts at any cost under \$2,500 which individually may not be classified as capital equipment. If a component part can be classified as capital equipment (\$2,500 and over - object code 3001) and is a separate entity, it will be assigned a fixed asset inventory tag separately. When the collective value and durability of the fabricated item classifies it as capital equipment, the item will be tagged and/or combined with an existing piece of capital equipment and entered on the University's Fixed Asset System.
3000	<b><u>CAPITALIZED EQUIPMENT</u></b> Movable equipment with an acquisition cost of <b>\$2,500</b> including initial warranty for labor, parts, delivery and installation and a useful life in excess of one year. See object code 6206 - Computer Software Maintenance Service and 6207 - Computer Software License Agreements. For items less than \$2,500, but meeting this criteria, see object code series 3110.		
3001	LABORATORY & INSTRUCTIONAL EQUIPMENT Equipment purchased with the primary intent being scientific or educational use, excluding computer equipment. Unit cost of \$2,500 or more and a useful life in excess of one year.		

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	All equipment/supplies purchased for the sole purpose of fabricating, manufacturing and reselling by a university business center to outside clients, regardless of cost, should be treated and coded as supplies.		Costing less than \$2,500 and having a useful life in excess of one year. Examples include bicycles.
3025	<b>LEASED EQUIPMENT (not rental)</b> Leased with the option to purchase may be considered to be a University asset at the time of acquisition. Only those payments against the lease price will be considered as the University portion of ownership. Leases without the option to purchase will be charged to rental expenses. (6699)	3115	<b>OTHER EQUIPMENT</b> Costing less than \$2,500 and having a useful life in excess of one year. Examples include cameras, radios, and microphones.
3098	<b>EXCLUDABLE EQUIPMENT</b> Allowable equipment expense but does not satisfy Federal A-21 guidelines used to calculate the Facilities and Administrative Rate (formally know as the Indirect Cost Rate). Call the Budget Department or Grant and Contract Office with any questions.	3116	<b>ATHLETIC EQUIPMENT &lt; \$2,500</b> Equipment purchased with the primary intent related to athletic participation with a unit cost of \$2,500 or less. E.g., weight training, physical fitness and athletic related equipment.
3099	<b>OTHER EQUIPMENT</b> Any other miscellaneous equipment that does not fit within the above-captioned definitions.	<b>3300</b>	<b><u>UTILITIES - MAJOR</u></b> All expenses associated with telephone equipment or physical plant heat, light and power expenses.
<b>3110</b>	<b><u>NON-CAPITALIZED MOVABLE EQUIPMENT</u></b> Movable equipment with an acquisition cost of less than \$2,500 per unit, including delivery and installation, and having a useful life in excess of one year. This equipment will not be inventoried within NJIT's Fixed Asset System. No inventory tag will be assigned. The following object codes should be used.	3301	<b>TELEPHONE EQUIPMENT</b> Costs allocated to departments based on the number of telephone lines assigned by the Telecommunications Office.
3111	<b>LABORATORY &amp; INSTRUCTIONAL EQUIPMENT</b> Costing less than \$2,500 and having a useful life in excess of one year.	3305	<b>WATER AND SEWER (RESTRICTED TO PHYSICAL PLANT USE ONLY)</b>
3112	<b>COMPUTER EQUIPMENT</b> Costing less than \$2,500 and having a useful life in excess of one year. Examples include monitors and stand alone equipment such as printers, scanners.	3310	<b>ELECTRICITY (RESTRICTED TO PHYSICAL PLANT USE ONLY)</b>
3113	<b>OFFICE EQUIPMENT</b> Furniture, Fixtures and Equipment purchased costing less than \$2,500 and having a useful life in excess of one year. Examples include modular furniture, shredders, fax machines, file cabinets, desks, microwaves, refrigerators, telephones, DVD players, and calculators.	3315	<b>NATURAL GAS (RESTRICTED TO PHYSICAL PLANT USE ONLY)</b>
3114	<b>VEHICULAR EQUIPMENT</b>	3320	<b>FUEL OIL (RESTRICTED TO PHYSICAL PLANT USE ONLY)</b>
		3349	<b>OTHER UTILITIES</b> Any other utility expenses not defined in above categories.
		<b>3900</b>	<b><u>GENERAL OPERATING EXPENSES(ABR 2)</u></b> Major non-personnel pooling object code that can be used to pool budgets for object code range 4000 through 6999. No expenses should be recorded against this object.
		<b>4000</b>	<b><u>CONSUMABLE MATERIALS AND SUPPLIES</u></b> The 4000 series of object codes are to be used for all consumable materials and supplies. (Generally to be used within 1 year)
		4001	<b>MATERIALS AND SUPPLIES - LAB AND INSTRUCTIONAL</b>

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	All materials and supplies purchased with the primary intent being scientific or educational use, excluding computer materials and supplies. Examples include gases, beakers, petri dishes, and any other consumable materials or supplies that could be used in a lab. Examples of instructional supplies include books purchased by an academic department for use in academic instruction, pamphlets purchased for students to be used in classes, or other educational-related supplies.		physical plant. Items such as small hand tools, valves, switches, etc.
4003	<b>GASES</b> All gases purchased with primary intent being scientific or educational.	4098	<b>EXCLUDABLE MATERIALS AND SUPPLIES</b> Allowable material and supply expense but does not satisfy Federal A-21 guidelines used to calculate the Facilities and Administrative Rate (formally know as the Indirect Cost Rate). Call the Budget Department or Grant and Contract Office with any questions.
4004	<b>GAS CYLINDER RENTAL (DEMURRAGE)</b> Cost of cylinder rental by supplier.	4099	<b>MATERIALS AND SUPPLIES - OTHER</b> Any miscellaneous supply not described by the above-captioned categories.
4005	<b>MATERIALS AND SUPPLIES - COMPUTER</b> All computer materials and supplies such as computer disks, cables, printer ribbons, mouse, laser toner cartridges, software and generally not self standing items such as hard drives, CD ROM drives, modems (internal & external) and computer chips. If software costs more than \$50,000 use object code 3006.	<b>5000</b>	<b><u>TRAVEL, CONFERENCES AND MEALS - MAJOR</u></b> Used for travel on university business and conferences and for faculty and staff development associated with attending conferences and seminars (not tuition remission) in accordance with University travel policies.
4010	<b>MATERIALS AND SUPPLIES - OFFICE</b> Consumable office supplies such as pens, pencils, binders, etc. Note that computer related materials and supplies should be recorded in object code 4005.	5101	<b>ONE DAY TRAVEL</b> Reimbursements to NJIT employee for all reasonable costs for one day travel; no overnight lodging. Includes meals and transportation (mileage reimbursement).
4015	<b>MATERIALS AND SUPPLIES - VEHICLE</b> Primarily used by Physical Plant for all materials and supplies needed by a vehicle such as gasoline, oil, windshield wipers, windshield washer fluid, antifreeze, etc.	5102	<b>REGISTRATION FEES</b> Funds spent for registration fees for professional and trade conferences.
4016	<b>MATERIALS AND SUPPLIES - ATHLETIC</b> all materials and supplies needed by Physical Education and Athletics Department such as basketballs, bats, baseballs, etc.	5105	<b>DOMESTIC CONFERENCES AND RELATED TRAVEL AND MEALS</b> Reimbursement to NJIT employee for all reasonable costs (excluding registration fees) for attending a conference within the country requiring overnight stay. Includes lodging, meals and transportation.
4020	<b>MATERIALS AND SUPPLIES - CUSTODIAL</b> All materials and supplies required by the housekeeping staff to properly maintain the physical plant. Items such as cleaning fluids, light bulbs, toilet paper, paper towels, etc.	5106	<b>ATHLETIC TEAM TRAVEL</b> All expenses related to athletic team travel including transportation, meals, lodging and intersession meal allowance.
4030	<b>MATERIALS AND SUPPLIES - MAINTENANCE</b> All materials and supplies required by the maintenance staff to properly maintain the	5110	<b>FOREIGN CONFERENCES AND RELATED TRAVEL AND MEALS</b> Reimbursement to NJIT employee for all reasonable costs (excluding registration fees) for attending a conference outside the United States. Includes lodging, meals and transportation.

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5115	OFFICIAL RECEPTIONS/MEETINGS EXPENSE Reasonable food and entertainment expenses incurred as part of an official NJIT-sponsored conference, meeting, or special event. This can be a reimbursement for an off-campus meeting or an internal charge from the campus food vendor.	6108	PRINTING/PUBLICATION SERVICES - OUTSIDE CONTRACTOR Use of an outside contractor to provide photography, duplicating, offset printing and design services for NJIT brochures, journals, etc.
5198	EXCLUDABLE TRAVEL, CONFERENCES AND MEALS Allowable food and entertainment expenses incurred on official NJIT-sponsored business but does not satisfy Federal A-21 guidelines used to calculate the Facilities and Administrative Rate (formally know as the Indirect Cost Rate). Call the Budget Department or Grant and Contract Office with any questions.	6110	GRANT/CONTRACT SUBCONTRACTOR SERVICES <= \$25,000 Used for services subcontracted to a third party under a sponsored agreement for services of \$25,000 or less, and/or for the first \$25,000 of any agreement greater than \$25,000. Automatically identified as a 1099 vendor. <b>Please review the Subcontractor Contract policy before commencing.</b>
6000	<b><u>OTHER OPERATING EXPENSES - MAJOR</u></b> Used for contracts, services and other operating expenses integral to University operations. <b>Note special codes for sub-contracting services.</b>	6111	GRANT/CONTRACT SUBCONTRACTOR SERVICES > \$25,000 Used for services subcontracted to a third party under a sponsored agreement for all service costs greater than \$25,000. Object code 6110 is used for the first \$25,000 of a subcontract. Automatically identified as a 1099 vendor. <b>Please review the Subcontractor Contract policy before commencing.</b>
6101	CONSULTANT CONTRACT - OUTSIDE CONTRACTOR Cost of contracts with professional consultants or other professional individuals or firms engaging their services for a specific purpose. <b>Not to be used for an NJIT employee. Please review the University's consultant contract policy before commencing. In all cases a taxpayer identification number must be provided.</b>	6113	NJIT BUSINESS SERVICES (used by MEP) Charges by NJIT business office operations.
6102	EMPLOYMENT AGENCY SERVICES Expenses for utilizing a temporary employee provided by an outside employment agency, such as Kelly Temporary Services, Temp A-1, etc. All requests for temporary employees must be approved in advance and coordinated with the Human Resources Office.	6114	TELEMARKETING SERVICES (used by MEP) Used for telemarketing services.
6103	ACCOUNTING SERVICES Cost of contracts with business or management firms to perform professional accounting services.	6116	ATHLETIC OFFICIALS Expenses of referees, officials, clock operators, etc., at NJIT athletic events. <b>Not to be used for an NJIT employee.</b> In all cases, a taxpayer identification number must be provided.
6104	LEGAL AND ARBITRATION SERVICES Cost of contracts with law firms for performing professional arbitration or legal services. Does not include costs associated with legal settlements.	6141	COLLECTION AGENCY Use of an outside agency for performing collection services.
6105	SETTLEMENTS Payment to resolve disputes or differences.	6143	WACHOVIA BANK MONTHLY CHARGES Monthly service fees associated with First Union Bank.
		6144	ATM FEES Monthly ATM service fees.
		6145	CHASE INVESTMENT FEES Monthly service fees associated with Chase Manhattan Bank.

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6146	FIRST WACHOVIA BANK MONEY MANAGER FEES Monthly service fees associated with First Wachovia Bank.			All costs of personnel recruitment advertising in journals, newspapers, etc.
6147	CREDIT CARD FEES Monthly credit card service fees.	6218		HAZERDOUS WASTE PICKUP
6148	WACHOVIA MISC. FINANCIAL EXPENSE Miscellaneous bank charges.	6219		NON-HAZERDOUS WASTE PICKUP
6202	FACILITY AND GROUNDS MAINTENANCE SERVICES All service contracts for the maintenance of all University facilities and grounds, such as elevator, HVAC, snow removal, concrete repair, landscaping, etc.	6220		DISPOSAL SERVICES - TRASH
6203	REPAIR SERVICES Services performed by an outside vendor when a structure is in disuse or an item of equipment is no longer operable. The repair is NOT covered through existing maintenance agreements. Generally NOT routine maintenance work.	6221		EMERGENCY RESPONSE
6204	MAINTENANCE AGREEMENTS - ROUTINE All non-computer, non-software service contracts for the maintenance of NJIT equipment.	6222		RADIOACTIVE WASTE
6205	COMPUTER HARDWARE MAINTENANCE CONTRACT All service contracts for the maintenance of all NJIT computer hardware. Primarily used by Computer Services.	6223		CYLINDERS PICKUP
6206	EQUIPMENT/COMPUTER SOFTWARE MAINTENANCE SERVICES All service contracts for the maintenance of all NJIT computer hardware. Primarily used by Computer Services.	6224		OTHER WASTE SERVICES
6207	COMPUTER SOFTWARE LICENSE AGREEMENTS Contracts with software companies for the maintenance of all NJIT computer software. Primarily used by Computer Services.	6225		RELOCATION/DISPOSAL
6215	ADVERTISING - PROMOTIONAL All costs for commercial and promotional advertising such as radio, television and newspaper advertisements.	6231		CONTRACTED CMS SERVICES
6216	ADVERTISING – PERSONNEL RECRUITMENT	6232		CONTRACTED CIAT SERVICES
		6233		CONTRACTED PPI SERVICES
		6234		CONTRACTED CPE SERVICES
		6235		CONTRACTED SERVICES - PUBLIC PARTNER
		6236		CONTRACTED SERVICES - PRIVATE PARTNER
		6239		RESEARCH CENTER SERVICES Internal chargeback of NJIT research center services/usage based on a published price schedule.
		6240		TEC – PROGRAM SUPPORT
		6241		COMMUNIVERSITY – PROGRAM SUPPORT
		6302		TELEPHONE USAGE Costs allocated to departments based on the number of telephone calls made through the university's call tracking system, cellular phone, fax line, and any other miscellaneous telephone usage charges.
		6308		INTERNET USAGE
		6615		VECHILE RENTAL Rental of vehicles not involving a purchase option. Examples include busses for field trips, trucks to

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	transport materials, automobiles not associated with travel (object code series 5000).		or organizations must be contracted. Examples include: guest lecturers, presentation of research results, reading of papers, participation or leading of colloquiums, workshops, and seminars, presentation of lectures.
6699	RENTS AND LEASES All rental and leasing contracts and/or agreements for vehicles, space or equipment. These agreements will not include an option to purchase – see object code 3025.		In accordance with Internal Revenue Service regulations, payments which total \$600 or more in aggregate to payee will be reported as income on a 1099-Miscellaneous Income form. Recipients must furnish social security number or taxpayer ID prior to payment being processed.
6800	FUNDING TRANSFERS (RESTRICTED TO FINANCE OFFICES' USE ONLY)		
6901	RENOVATION SERVICES (RESTRICTED TO PHYSICAL PLANT USE ONLY) Services performed by an outside vendor to rehab or re-fit existing structures on campus.		If recipient is a Non-Resident Alien, reporting on IRS Form 1042S will be in accordance with guidelines outlined in separate procedures for payments to Non-Resident Aliens.
6903	INSURANCE PREMIUMS Insurance policy/premiums.	6909	MEMBERSHIP AND DUES Costs associated with university-sponsored memberships for professional or trade organizations. <b>Personal memberships are not allowed.</b>
6904	POSTAGE AND PACKAGE DELIVERY SERVICES Postage stamps, postage meter charges and all other postal expenses such as Federal Express, Emery, etc.	6911	ACCOUNT WRITE-OFF
6905	PRINTING SERVICES - XEROX BUSINESS SERVICES Internal charge for using on-campus duplicating or offset printing services. This expense is billed by Xerox and posted to FRS by General Accounting.	6913	UNINSURED LOSSES (Self-explanatory)
6906	SUBSCRIPTIONS Expenses for subscriptions to professional publications or journals. Personal subscriptions are not allowed.	6914	BOOKBINDING (Self-explanatory)
6907	RELOCATION All costs of relocating a new employee as part of the hiring agreement.	6916	PARTICIPANT SUPPORT Payment to a non-NJIT employee/student for involvement in a specific program or project. Normally the payment is to cover out of pocket expenses (i.e.; housing, transportation) and does not result in a 1099 miscellaneous income form being used.
6908	HONORARIUM One-time payment to a non-NJIT employee/student for short-term services where the University does not expect a particular result. Short-term is defined as less than two weeks from start date to end date (no matter the length of service between). Services over a longer period of time must be contracted. Amount of honorarium may include payment for services along with amount intended to cover travel expenses. It cannot be used to make an award. Honorariums must be paid to individuals and not to companies or organizations. Services provided by companies	6920	AUDIO/VISUAL SERVICES - MEDIA SERVICES Internal charge for utilizing services provided by the Media Services Department. This expense is billed by Media Services and posted to FRS by General Accounting.
		6922	REGULATORY AGENCY LICENSE FEES All regulatory license fees that are required by Federal, State, or local government authorities.
		6926	ATHLETIC RECRUITING

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	All travel-related expenses associated with recruiting prospective student athletes.	7105	INDEX/ABSTRACTS A publication that lists bibliographical information or citations to a body of literature, sometimes including an abstract, or summary, of each article cited. Indexes and abstracts are published in a variety of formats, including print and electronic.
6927	RECRUITMENT All travel-related expenses associated with recruiting prospective faculty, administrators or other staff.		
6928	FOUNDATION GRANTS TO NJIT (RESTRICTED TO GENERAL ACCOUNTING USE ONLY Used for the transfer to NJIT of gifts received by the Foundation.	7110	JOURNALS A published compilation of current articles usually focused on a specific field or subject. Issues are distributed at intervals in return for a subscription fee paid in advance. Includes magazines, newspapers, newsletters and may be in print, microfilm or electronic format.
6929	PARTICIPANT SUPPORT (1099) Payment for involvement in a specific program or project, resulting in a 1099 (Miscellaneous Income) Form being prepared. Payment is income, not financial aid or for out-of-pocket expenses. This participant support object code will be used only if "participant support" is explicitly specified in the sponsor program award document(s).	7115	NON-PRINT PUBLICATIONS Includes directories, manufacturers' specifications, training courses, architectural graphics and standards that inform or instruct on a specific subject and are presented in a variety of non-print formats such as videocassettes, compact discs, slides or audio cassettes.
6950	DEPRECIATION		
6980	SCHOLARSHIP PRIZES/AWARDS (1099) Cash scholarship prizes won in a contest are not scholarships if you do not have to use the prizes for educational purposes. These prizes are taxable regardless of how you use the money. A scholarship prize that you can only when enrolled as a candidate for a degree at a college is a qualified scholarship. If prize or award is for an NJIT employee, use 6999.	7120	ARTICLE RETRIEVAL / INTER-LIBRARY LOAN Document expenses incurred borrowing books and other documents from other libraries or retrieving articles and documents from commercial document suppliers.
		7125	DIGITAL BIBLIOGRAPHIC DATABASE Searching & providing digital bibliographic databases either through the web, dial up or dedicated lines, locally loaded tapes, or CD-ROMs in the library.
6998	EXCLUDABLE COSTS - OPERATING EXPENSES Reasonable operating expenses incurred as part of official NJIT business but the expense does not satisfy Federal A-21 guidelines. <b>Please refer to the University's excludable cost statement for further explanation.</b>	7130	DIGITAL FULL TEXT COLLECTIONS Remote electronic (web) access to collections of articles.
6999	OTHER MISCELLANEOUS OPERATING EXPENSES All other miscellaneous expenses not defined within the above-captioned categories.	7135	ELECTRONIC BOOKS Books made available over a network in digital form.
7100	<u>LIBRARY PRINT/ELECTRONIC – MAJOR (RESTRICTED TO LIBRARY USE ONLY)</u>	7300	<u>LAND, BUILDING CONSTRUCTION &amp; IMPROVEMENTS</u>
7101	MONOGRAPHS A book; a written, print account of a single subject. Includes proceedings, standards, technical reports, textbooks, reference books, dissertations, etc.	7305	LAND All costs associated with the purchase of land.
		7306	LAND IMPROVEMENTS All costs associated with land improvements i.e., landscaping, paving, parking lots, tunnels and

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	underpasses. Additions to existing roads, sidewalks, drives, including surveying, filling and draining costs if such costs are for the installation of the improvements and not part of an overall land acquisition and construction project.	7366	WIRING - TELECOM
		7368	SECURITY/INTERCOM SYSTEMS
7307	<b>BUILDING PURCHASES</b>  Purchased buildings will be capitalized at acquisition cost with the purchase price and associated closing costs allocated between land and building on the basis of current appraised value. Additional cost incurred for the purpose of renovating or modifying the building's structure in order to place it in service will also be capitalized.	<b>8000</b>	<b><u>STUDENT AID - MAJOR</u></b> Any student aid expenses associated with NJIT students that may impact the student's financial aid package are included in this category and <b><u>must be processed through the Student Information System (SIS)</u></b> . If the student is also receiving a stipend, that portion of the award is taxable and paid through the Human Resources System (HRS).
7312	<b>BUILDING CONSTRUCTION</b> Initial capitalization includes construction of the building structure, including all permanent fixtures and building service equipment like HVAC, electrical, lighting and power, elevators and escalators, pneumatic system, fire protection system, and canopies. It should also include architectural and engineering fees, cost of permits, bid advertising, construction financing, interest and insurance cost incurred during the construction period until the entire building is put in use.	8001	<b>UNDERGRADUATE TUITION REMISSION/WAIVER</b> Tuition portion of an overall stipend and tuition/fee award to an undergraduate NJIT student where the performance of services is required in order to receive the award. (The stipend portion of the award is taxable and paid through HRS, object code 1308.)
7315	<b>OTHER CAPITAL IMPROVEMENTS</b> All other capital project costs not related to building improvements and not identified in above-captioned categories.	8002	<b>GRADUATE STUDIES OFFICE TUITION REMISSION/WAIVER</b> Tuition portion of an overall stipend and tuition/fee award to an NJIT graduate student, approved and funded by the Office of Graduate Studies (2-1xxx accounts only). The performance of services is required in order to receive the award. (The stipend portion of the award is taxable and paid through HRS, object code 1305.)
7320	<b>BUILDING IMPROVEMENTS</b> Renovation and improvements will be added to the capitalized value of the existing structure being impacted. Such additions will include improvement or replacement of building service equipment such as plumbing, roofing, window replacement, floor & floor covering, carpentry, fencing, HVAC and architectural, engineering and inspection services.	8003	<b>GRADUATE TUITION REMISSION/WAIVER</b> Tuition portion of an overall stipend and tuition/fee award to an NJIT graduate student, where the performance of services is required in order to receive the award. Funded by sources other than the Office of Graduate Studies. (The stipend portion of the award is taxable and paid through HRS, object code 1304.)
7350	<b>CONSTRUCTION COSTS</b>	8004	<b>GRADUATE TUITION REMISSION/WAIVER – GRANT MATCH</b> Tuition portion of an overall stipend and tuition/fee award to an NJIT graduate student, where the performance of services is required in order to receive the award. Funding source is an NJIT grant match account. (The stipend portion of the award is taxable and paid through HRS)
7352	<b>ARCHITECTURE/ENGINEERING SERVICES</b>		
7354	<b>INSPECTION/TESTING SERVICES</b>		
7356	<b>ELEVATORS/ESCALATORS</b>		
7358	<b>ROOFING</b>		
7364	<b>ELECTRICAL</b>	8005	<b>UNDERGRADUATE SCHOLARSHIP</b>

EXPENSE OBJECT CODE DEFINITIONS

	Non-need based award to an undergraduate NJIT student to help defray the cost of education. No services are required in return for the award.	8034	GRADUATE FEE REMISSION/WAIVER – GRANT MATCH The fee portion of an overall stipend and tuition/fee award made to an NJIT graduate student where the performance of services is required in order to receive the award. Funding source is an NJIT grant match account(s). (The stipend portion is taxable and is paid through HRS)
8006	GRADUATE SCHOLARSHIP Non-need based award to a graduate NJIT student to help defray the cost of education. No services are required in return for the award.		
8020	UNDERGRADUATE STUDENT SUSTENANCE Support provided for on-campus housing, food services or other educational essentials. No services are required in return for the sustenance. (If services are required, then the sustenance is taxable and is paid through HRS, object code 1308.)	8035	UNDERGRADUATE GRANT Need-based award to an undergraduate NJIT student to help defray the overall cost of education. No services are required in return for the award.
8021	GRADUATE STUDENT SUSTENANCE Support provided for on-campus housing, food services or other educational essentials. No services are required in return for the sustenance. (If services are required, then the sustenance is taxable and is paid through HRS, object code 1304.)	8036	GRADUATE GRANT Need-based award to a graduate NJIT student to help defray the overall cost of education. No services are required in return for the award.
8031	UNDERGRADUATE FEE REMISSION/WAIVER The fee portion of an overall stipend and tuition/fee award made to an undergraduate NJIT student where the performance of services is required in order to receive the award. (The stipend portion of the award is taxable and is paid through HRS, object code 1308.)	8040	NJIT - TAG (TUITION AID GRANT) Tuition award compensating for the amount due from the student not covered because of the state-mandated cap on TAG awards.
8032	GRADUATE STUDIES OFFICE FEE REMISSION / WAIVER The fee portion of an overall stipend and tuition/fee award made to an NJIT graduate student, approved and funded through the Office of Graduate Studies (2-1xxxx accounts only). The performance of services is required in order to receive the award. (The stipend portion is taxable and is paid through HRS, object code 1305.)	8049	OTHER STUDENT TUITION REMISSION/AID Any other student remission/waiver or award not defined within the above-captioned categories.
8033	GRADUATE FEE REMISSION/WAIVER The fee portion of an overall stipend and tuition/fee award made to an NJIT graduate student where the performance of services is required in order to receive the award. Funded by sources other than the Office of Graduate Studies. (The stipend portion is taxable and is paid through HRS, object code 1304.)	<b>8500</b>	<b><u>TRANSFERS - MAJOR (RESTRICTED TO GENERAL ACCOUNTING USE ONLY)</u></b>
		8502	MANDATORY TRANSFERS TO PLANT FUNDS - PRINCIPAL
		8505	MANDATORY TRANSFERS TO PLANT FUNDS - INTEREST
		8507	MANDATORY TRANSFERS TO STUDENT LOAN FUNDS - PERKINS
		8510	NON-MANDATORY TRANSFERS TO PLANT FUNDS - CONSTRUCTION
		8512	NON-MANDATORY TRANSFERS TO PLANT FUNDS - EQUIPMENT
		8515	NON-MANDATORY TRANSFERS TO STUDENT LOAN FUNDS - UNIVERSITY SHARE

- 8517 NON-MANDATORY TRANSFERS TO QUASI-ENDOWMENT FUNDS
- 8520 NON-MANDATORY TRANSFERS TO AGENCY FUNDS
- 9000 RESTRICTED USE - MAJOR**  
**The definition of the 9000 series of object codes is self-explanatory and its use is restricted to the Finance Offices.**
- 9001 INDIRECT COST RECOVERY  
Recovery of expenses that cannot be specifically identified with the project but which are just as real as direct costs. Examples include operation and maintenance of the plant; departmental, college, and institutional administration; library operations; charges for use of equipment and facilities.
- 9048 O & M CHARGEBACKS  
Allocate operations & maintenance expenses from Physical Plant to cost centers.
- 9049 COST RECOVERY/CHARGEBACK OF SERVICES PROVIDED
- 9099 BUDGET RESERVE**  
Used for budget planning purposes only. No expenses should be posted here.