

## EXPENDITURE OBJECT CODES – Supplies

**SUPPLIES** are articles and commodities that are consumed, to be consumed, or materially altered when used in University operations.

### **4000 Supplies (Budget Only)**

- 4100 Office Supplies: Sundries used in the operations of an office. Common items are stationery, forms, pens and pencils, file folders, typewriter and printer ribbons, typing elements, print wheels, microfilm, copier or printer toner, paper, etc. Computer software purchased for use in the operations of administrative units should be charged to object 4101.
- 4101 Office Supplies - Computer Software: Computer software purchased for use in the operations of administrative units.
- 4180 Federal Excise Taxes on Diesel Purchases: Federal excise taxes paid to vendors on purchases of diesel for consumption by the University. Excise taxes paid on diesel purchased for resale to the general public (i.e., not for consumption by the University) should be charged to object 4500. Cost of diesel, exclusive of federal excise taxes paid, should be charged to either object 4200, 4210, or 4500 -- depending on intended use.
- 4190 Federal Excise Taxes on Gasoline Purchases: Federal excise taxes paid to vendors on purchases of gasoline for consumption by the University. Excise taxes paid on gasoline purchased for resale to general public (i.e., not for consumption by University) should be charged to object 4500. Cost of gasoline, exclusive of federal excise taxes paid, should be charged to either object 4200, 4210, or 4500 -- depending on intended use.
- 4200 Operating Supplies - Automobiles and Trucks: Gasoline, diesel, oil, and lubrication for automobiles, trucks and trailers. Federal excise taxes paid on diesel or gasoline purchases should be charged to object 4180 or 4190, respectively. (Use object 2400 for autos and trucks in a travel status.)
- 4210 Operating Supplies - Nonautomotive Equipment: Gasoline, diesel, oil, and lubrication for vehicles other than automobiles, trucks and trailers, as well as for stationary equipment and farm equipment. Federal excise taxes paid on diesel or gasoline purchases should be charged to object 4180 or 4190, respectively.
- 4220 Operating Supplies - Medical and Dental: Nondrug items used in medical care and dental care for treatment of sick and injured. Common examples are first aid kits, medical laboratory supplies, veterinary supplies, etc. (Use object 4230 for drugs.)
- 4230 Operating Supplies - Hospital Drugs: Drugs used in patient services.
- 4240 Operating Supplies - Food: Food for human consumption only (not items purchased for resale).
- 4250 Operating Supplies - Instruction, Research, and Public Service: Supplies used for instruction, research, public service, extension, library, and recreational purposes. Computer software used in the operations of non-administrative units should be charged to object 4251.
- 4251 Operating Supplies - Instruction, Research, and Public Service - Computer Software: Computer software purchased for use in the operations of non-administrative units.
- 4330 Operating Supplies - Clothing and Uniforms
- 4340 Operating Supplies - Household: Cleaning solvents, floor waxes, mops, brooms, toilet paper, and other janitorial supplies.
- 4260 Operating Supplies - Other: Items not specifically covered in the other Operating Supplies object categories, which are necessary in operations. (Use object 6670 for trophies, plaques, and other noncash awards.)
- 4261 Operating Supplies - Safety Supplies

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- 4270 Expendable Athletic Equipment: Equipment that is considered to be a consumable supply, such as pads, uniforms, etc.
- 4280 Agricultural Animal Feed: For agricultural and demonstration use only.
- 4290 Agricultural Fertilizers: For agricultural and demonstration use only.
- 4300 Agricultural Chemicals: Herbicides, insecticides, fungicides and other chemicals (except fertilizers). For agricultural and demonstration use only.
- 4310 Agricultural Seed: For agricultural and demonstration use only.
- 4330 See after object 4251.
- 4340 See after object 4251.
- 4350 Refreshments - Meetings/Conferences/Conventions: Limited to one beverage and snack per morning and afternoon sessions.
- 4390 Participant Supplies - Sponsored Projects: Expenses for supplies for participants in sponsored projects.
- 4420 Repair and Maintenance Supplies - Automobiles and Trucks: Items used in minor repairs of autos, trucks and trailers. Common items are hoses, belts, starters, spark plugs, points, alternators, tires, batteries, cleaning solvents, etc. (For operating supplies such as gasoline, diesel, oil, and lubrication, use object 4200.)
- 4430 Repair and Maintenance Supplies - Equipment Other than Autos and Trucks: Items used in minor repairs of equipment, including farm equipment, other than autos, trucks and trailers. (For operating supplies such as gasoline, diesel, oil, and lubrication, use object 4210.)
- 4440 Repair and Maintenance Supplies - Property, Buildings, Grounds, and General Plant: Items used in minor repairs of buildings and land. Examples are paint, plumbing, light bulbs, etc.
- 4500 Merchandise for Resale: Purchase of inventory to be kept on hand and subject to requisition by other departments or for resale to students, faculty, staff, and the public.
- 4550 Damaged/Obsolete Inventory Costs
- 4590 Inventory Adjustment: Periodic adjustment (increase/decrease) to reflect actual inventory balance on hand.