

HAMPSHIRE COLLEGE COMMONLY USED EXPENSE OBJECT CODE DEFINITIONS

These expense definitions are intended to help you determine the appropriate object code to use when budgeting non-personnel expenses. Application of these codes will help you determine where you are spending funds, where you might look for savings, and where you and the Business Office might be able to leverage vendor pricing.

We have provided definitions for a set of expense object codes typically used by most of the College's operating departments. If you need further information or have a unique expense that might require special coding, please call Mike Ford at ext. 5408 or Marge Duneheew at ext. 5602. Please see the Travel and Gift Policy: <https://www.hampshire.edu/business-office/travel-expense-and-reimbursement-policy> for further clarifications and allowances.

OPERATING BUDGET EXPENSES – (63XXX)

Account Code	Expense Type	Definition
63004	STUDENT WAGES	Work study funded wages for student workers who are currently enrolled and paid on an hourly basis through the student payroll system during the academic year.
63005	STUDENT WAGES – SUMMER	Work study funded wages for student workers who are currently enrolled and paid on an hourly basis through the student payroll system during the summer (after Commencement).
63006	DEPARTMENT FUNDED STUDENT WAGES	Payments to students not paid from work study funds for services for specific purposes such as modeling or for special projects, etc.
63010	TRAVEL, MEETINGS & ENTERTAINMENT – NON-LOCAL	Travel-related expenditures including air and ground transportation, meals, fuel, tolls, parking, registration fees and reimbursable out-of-pocket expenses for college-related travel greater than 50 miles beyond campus.
63011	TRAVEL, MEETINGS & ENTERTAINMENT – LOCAL	Travel-related expenditures, including ground transportation, meals, fuel, tolls, parking, registration fees and reimbursable out-of-pocket expenses for college-related travel less than 50 miles from campus as well as for office meeting expenses.
63020	PROFESSIONAL SERVICES	Cost of professional consultants, other professionals, businesses and/or honorariums for providing services for a specific purpose. This object code should not be used to compensate Hampshire employees or students. (Address questions concerning employee versus contractor status to the Office of Human Resources)
63022	COMPUTERS and PERIPHERALS	Items such as personal computers, printers, monitors, memory and CD ROMs as well as related software and maintenance contracts under the college's minimum \$5,000 per item capitalization threshold.
63030	OPERATING LEASES and RENTALS	Cost of leased or rented vehicles, space or equipment, including copier machines.

63031	SMALL EQUIPMENT	Cost of equipment and furniture under the college's minimum \$5,000 per item capitalization threshold.
63032	EQUIPMENT MAINTENANCE, REPAIRS and PARTS	Cost of services performed to maintain and repair exiting office and laboratory equipment and computers no longer operable and not covered through existing maintenance agreements or contracts.
63040	OFFICE SUPPLIES	Cost of office supplies such as pens, pencils, binders, etc., each of which is under the college's minimum \$5,000 per item capitalization threshold.
63041	LABORATORY SUPPLIES and MATERIALS	Scientific or instructional materials, supplies, books, pamphlets, etc. purchased with the primary intent being for scientific or academic use, excluding computers.
63044	DUES and MEMBERSHIPS	Cost of dues and memberships associated with college-related professional and/or trade organizations.
63045	FOOD	Non-travel meals, for example, on and off-campus meeting food. For meals while traveling, use 63010 or 63011.
63048	GIFTS and FLOWERS	Event flowers and expenses related to business gifts: retirements, special occasions, morale - building and bereavements. Not to include personal gifts such as for birthdays, weddings or baby showers.
63049	DUPLICATION CHARGES	Internal charge for using the on-campus duplication center and office copier machines.
63051	PRINTING and PUBLICATION	Costs of outside printing contractors/companies to provide printing, photographic services, layout and design, wrapping, and stuffing.
63052	PROFESSIONAL LITERATURE and MEDIA	Costs of subscriptions to professional paper or electronic publications, journals, newspapers and the costs of books, email services, and electronic data services.
63054	DISCRETIONARY FUNDS	Unanticipated or unplanned expenditures intended to promote, facilitate or advance academic programming or departmental missions that are not part of normally budgeted annual activities.
63055	POSTAGE and MAILINGS	Costs of postage stamps, metered charges, bulk mailing and processing, and other related. Costs of shipping and commercial mailing services such as UPS and Federal Express.