Object Code List (Available for P-Card Allocation)

70300 Cost of Goods Sold
Includes the dollar amount of sold inventory. For use in auxiliary account ONLY.

71200 Motor Vehicles Expenses
Includes expenses for supplies, services and repairs to University-owned or leased vehicles. Note: All costs associated with state vehicle repair and maintenance must be report in accordance with the DOAS fleet management regulations using the ARI Insights VITAL System. Contact Brent Canup, Fleet Manager, UGA Automotive Center at 706-542-6477.

71400 Supplies and Materials
Includes a great variety of items which, when applied to use, are consumed or, if not consumed, are not to be held for return or specific account. Examples of some of the supply and material categories to be included in this classification are as follows:

- Agriculture and botanical
- Cleaning, sanitary, renovating and polishing
- Educational
- Equipment supplies
- Forage and other animal supplies
- Laboratory
- Medical and hospital
- Museum
- Photographic supplies
- Refrigerating
- Shop
- Wearing apparel and sewing

Expendable equipment items included in this classification are those with acquisition costs of less than $100.00. Note a single book, not part of a set, to be used as a manual for administrative purposes, is considered expendable equipment and will be coded 71400. See object code 74300 for items with acquisition costs of $100.00 or more but less than $3,000.00.

71410 General Office Supplies
Includes paper, pens, pencils, staples, rulers, folders, toner, etc.

71420 Postage

71500 Repairs and Maintenance
Expenditures for repairs, maintenance and alterations performed by hired or contracted outside agencies. Examples also include contracts for janitorial services, sanitation services, insect protection, protection service and building alterations or maintenance that is not capitalized.
71710 - 71765 Utilities
Includes expenditures for power, water and natural gas used for heat, light or power when same is purchased.

71710 Coal
71750 Water
71720 Electricity
71760 Other Utilities
71730 Fuel Oil
71765 Steam
71740 Natural Gas

71900 Rents – Other than Real Estate
Includes expenditures for rental of equipment, meeting room or exhibition hall by the day or week.

72702 Other Operating Expenses
Includes all expenditures for operating expenses not properly classifiable in any of the proceeding objects (especially 71400 for tangible goods) or in the following 727xx expenditure classifications. Some examples include linen service/outside laundry, recycling services, photo processing.

72712 Conferences and Workshops
Any expenditure in connection with holding a conference, seminar, or workshop except payments to an individual, company, university, or other group for the presentation of the workshop. Note: Payment for a speaker at a conference should not be put on the P-Card as this type of expense is deemed a professional service and is coded with a per diem object code.

72714 Guest, Visitor, Non-Employee Travel
The use of this object code on the P-Card is restricted to Study Abroad ONLY, as other expenses generally posted to this object code are not allowable on the P-Card.

72723 Subscriptions
72725 Registration Fees
72732 Freight Express & Storage
72752 Tests and Analysis
72770 Employee Group Meals

73300 Software
Includes expenditures for electronic data processing as |pre-packaged software systems, or programs with or without long term product licensing agreements. Service for system design and/or programming of individual software systems or programs should be charged to the appropriate per diem and fees object code (unallowable on the P-Card). Note: Software purchases or development cost exceeding the capitalization threshold should be capitalized.

74200 Publications/Publicity/Printing
Includes expenditures for publications, publicity and/or printing done by outside sources.

**74210 Page Charges**
Charges assessed by a publisher for printing and publishing an article.

**74300**
Equipment items, other than special controlled items, with acquisition costs of $100.00 - $2,999.99. **Remember that any equipment item over $3,000 needs to be inventoried, and is not allowed on the P-Card.**

**74306**
Computer and computer peripherals, with acquisition costs of $100.00 - $499.99. **Remember that any computer/audio/visual/photographic equipment over $500 needs to be inventoried, and is not allowable on the P-Card.**

**76910 Telecommunications – Data**
Includes expenditures for telecommunication data only. Payments to the Georgia Technology Authority for data should be included in this object code. An example of the use of this object code is internet service.

**76930 Telecommunications – Other**
Includes expenditures for telecommunication other charges. Payments to the Georgia Technology Authority for charges other than data and cellular should be included in this object code.

**76932 Telecommunications – Cellular**
Includes expenditures for cellular telecommunications regardless of provider.

**Note:** Some object codes at the beginning of the object code list in WORKS™ that begin with the numbers 14 (14xxx) are inventory object codes specific to certain departments and are only to be used by the department for which they are assigned.

Contact the Accounting Department at 706-542-1197 for any questions related to Object Codes used for the P-Card allocation.