

Barnard College Office of Budget & Planning Commonly Used Object Codes

Expense Description	Object Code	Use/Purpose/Additional Information
Summer Salary	500112	Faculty summer salary
Research Assistant	505116	Salaries and wages paid to research assistants
Graduate Assistant	505118	Salaries and wages paid to graduate assistants
BC Student Wages	515102	Barnard student employees other than students with work-study as part of their financial aid package
BC Work Study Wages	515104	Students who receive federal work study awards
Computers <\$5,000 (each)	540202	For employees (indicate type/for whom)
Software < \$5,000 (each)	540203	Software purchases of less than \$5,000 each
Furniture & Equipment <\$5,000	540204	Small items less than \$5,000 each
Temporary Agencies	570106	For essential temporary coverage only (vacancies/peak periods)
Consultants	570306	Professional contractors/outside vendors
Non-Employee Stipends	570314	Fees for speakers, artists, guest lecturers, etc.
Training Expenses	570320	Local seminars/workshops that don't require travel
Subcontracts	570328	Services fees paid to external entities for conducting research projects with Barnard; any subcontract should have a signed contract between Barnard and the external entity
Bank Transaction Fees	570508	Fees paid to companies who process credit card transactions on behalf of the College
Copy Services and Printing	575104	Jobs contracted directly with an outside printer and for print jobs arranged through Business Operations - Aaron Kinard
Postage	575106	For USPS, FedEx, UPS, messenger, or other shipping costs
Entertainment	578102	Typically for student or College-wide off-campus functions, such dine-in restaurant meals, and for tickets to venues such as museums, shows/performances (unallowable on federal grants, unless permitted by the funding agency)
Domestic Travel	578104	Includes all costs associated with travel (food, etc.)
International Travel	578106	Must separate from domestic travel for tax purposes
Catering & Food Supplies	578110	Food that includes setup/delivery/services and grocery items
Supplies	580102	General office supplies, etc. (other than food)
Dues & Subscriptions	580302	Membership in professional organizations, etc.
Online Databases	580306	Fees to access online directories, databases, and for website domain renewals
Subject Fees	580506	Payments to research study participants
Premiums and Favors	580512	For promotional items and awards, such as plaques
Indirect Costs	582102	Indirect costs/overhead applied to federal and other types of grants
Fringe Applied to Grant	592314	Fringe benefits (full-time and part-time) applied to grants (federal, institutional, and internal grants)