

**UNIVERSITY OF MISSISSIPPI MEDICAL CENTER
OBJECT CODES AND DEFINITIONS
REVISED AUGUST 2009**

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SALARIES

001 SALARIES

Salaries represent amounts of fixed compensation paid regularly for services

WAGES

002 WAGES

006 INTERDEPARTMENTAL ADJUSTMENTS WAGES

007 STUDENT STIPEND (TAXABLE WAGES)

Wages represent amounts of compensation for services paid according to contract on an hourly, daily, weekly or monthly basis.

FRINGE BENEFITS

010 UNEMPLOYMENT TAX

Unemployment tax paid by the institution

011 STATE RETIREMENT EMPLOYER

The portion of State Retirement paid to the Public Employees Retirement System (PERS) by the institution.

012 FICA EMPLOYER

The costs of Social Security paid by institution

013 WORKMAN'S COMPENSATION

The cost of worker's compensation paid by the institution

014 HEALTH INSURANCE

Health insurance premiums paid by the institution

015 GROUP LIFE INSURANCE

Group life insurance premiums paid by the institution

016 EMPLOYEE TUITION BENEFIT

The waiver of tuition for employees in accordance with the institution's policies

017 FRINGE BENEFIT ADJUSTMENTS (FOR ACCOUNTING USE ONLY)

Prior period adjustments to object codes 010-016

TRAVEL AND SUBSISTENCE

A. IN-STATE TRAVEL

- 031 MEALS AND LODGING**
- 032 PRIVATE VEHICLE**
- 033 RENTED VEHICLE**
- 034 PUBLIC CARRIER**
- 035 MOTOR POOL VEHICLE**
- 036 OTHER COSTS**
- 038 CONFERENCE AND REGISTRATION FEES**

B. OUT-OF-STATE TRAVEL

- 041 MEALS & LODGING**
- 042 PRIVATE VEHICLE**
- 043 RENTED VEHICLE**
- 044 PUBLIC CARRIER**
- 045 MOTOR POOL VEHICLE**
- 046 OTHER COSTS**
- 048 CONFERENCE AND REGISTRATION FEES**

C. FOREIGN TRAVEL

- 051 MEALS & LODGING**
- 052 PRIVATE VEHICLE**
- 053 RENTED VEHICLE**
- 054 PUBLIC CARRIER**
- 055 OTHER COSTS**
- 058 CONFERENCE AND REGISTRATION FEES**

CONTRACTUAL SERVICES

A. SCHOLARSHIP, AWARDS AND TRAINEE TRAVEL

102 STIPENDS (NON-TAXABLE WAGES)

Represents amounts paid to individuals to cover specific tuition and other educational costs that are not classified as scholarships. A graduate fellowship is charged here if no services are performed by the individual receiving the funds.

103 **TRAINEE AND FELLOWSHIP TRAVEL**

All travel costs associated with trainee and fellowship travel

106 **AWARDS**

Amounts paid to students, faculty, and staff based upon educational, academic, or professional achievements. The cost of plaques, trophies, and certificates to honor these achievements are also included under this code.

109 **STUDENT FEDERAL FINANCIAL AID AWARDS**

Amounts awarded and paid to students from various federal financial aid sources

189 **SCHOLARSHIPS**

Amounts paid to students from various federal financial aid sources

B. POSTAGE, TELEPHONE, AND TRANSPORTATION CHARGES

111 **POSTAGE AND POST OFFICE CHARGES**

Charges for postage and post office box rental fees

112 **TELEPHONE – LOCAL SERVICE**

The basic monthly charge for all phones (see object code 114 for installation and maintenance)

113 **TELEPHONE – LONG DISTANCE**

Charges for all long distance services, including WATS line or other similar services, line rentals, and telegraph charges.

114 **TELEPHONE – INSTALLATION AND MAINTENANCE**

Charges for installation of phones and maintenance of phone system

115 **TELEPHONE – EQUIPMENT RENTAL**

Rental charges for all telephone equipment

116 **TELEPHONE – CELLULAR SERVICES**

117 HAZARDOUS WASTE TRANSPORTATION

All shipping, freight, and handling costs for hazardous waste materials

118 SHIPPING, FREIGHT, AND HANDLING CHARGES

All shipping, freight, and handling costs incurred in the transportation of items other than Hazardous Waste Materials

C. UTILITIES

121 GAS AND HEAT

The cost of natural gas and fuel oil for heat

122 ELECTRICITY

The cost of electricity

123 WATER AND SEWER

Charges for water and sewer use

D. ADVERTISING, PUBLIC INFORMATION, AND LIBRARY SERVICES

131 ADVERTISING, PUBLICITY, AND PUBLIC INFORMATION

This includes the cost of general institutional advertising for student recruitment, employee hiring, and publishing of bids. It also includes the cost of radio, television, and live shows promoting the institution as a whole. The cost of layout and special art work for advertising or publicity is included here. General printing costs incurred should be charged to commodities object code 211.

134 LIBRARY AND INFORMATIONAL SERVICES

Charges associated with obtaining information for educational, academic, or research purposes from various media sources

E. RENTALS

142 RENTAL OF BUILDINGS AND FLOOR SPACE

Payments to vendors for the rental of buildings or floor space for special events.

144 RENTAL OF OFFICE EQUIPMENT

Rental charges for all office equipment except for computer equipment (object code 145) and copier equipment (object code 147). See object codes 190,192 and 199 for related maintenance contracts.

145 RENTAL OF COMPUTER EQUIPMENT

Rental charges for computer and computer related equipment. Examples are computer hardware, terminals, word processing equipment, computer control equipment, and any other equipment approved by ITS.

147 RENTAL OF COPIER EQUIPMENT

Rental charges for all copiers

149 OTHER RENTAL CHARGES

Rental charges which cannot be accurately recorded in the rental object codes 142-147

F. REPAIRS, SERVICES, AND MAINTENANCE CONTRACTS

152 REPAIR AND SERVICE – BUILDINGS, GROUNDS, AND OTHER IMPROVEMENTS

Materials and other contracted service costs for repairing and maintaining buildings, grounds, roads, streets, and parking lots

153 REPAIR AND SERVICE – COPIER EQUIPMENT

Cost of repairing and servicing all copiers. If the parts are separately invoiced, code the cost of the parts to object code 249.

154 REPAIR AND SERVICE – VEHICLES

Amounts paid for the repair and servicing of institution owned vehicles. If the parts are separately invoiced, code the cost of the parts to object code 236.

155 REPAIR AND SERVICE – OFFICE EQUIPMENT

Cost of repairing and servicing all office equipment except for copier equipment (object code 153) and computer equipment (object code 158). If the parts are separately invoiced, code the cost of the parts to object code 249.

158 REPAIR AND SERVICE – COMPUTER EQUIPMENT

Cost of repairing and servicing computers and computer-related equipment. If the parts are separately invoiced, code the cost of the parts to object code 249.

159 REPAIR AND SERVICE – OTHER EQUIPMENT

Cost of repairing and servicing machinery, engineering equipment, shop equipment, and other equipment not classified in repair object codes 152-158. If the parts are separately invoiced, code the cost of the parts to object codes 235, 236 or 249 as appropriate

190 MAINTENANCE CONTRACTS – OTHER

Cost for maintenance contracts other than for computer equipment (object code 192) and copier equipment (object code 199)

192 MAINTENANCE CONTRACTS – COMPUTER EQUIPMENT

Cost for maintenance contracts other than for computer equipment (object code 192) and copier equipment (object code 199).

199 MAINTENANCE CONTRACTS – COPIERS

Cost for maintenance contracts on copiers

G. PROFESSIONAL FEES

101 PROFESSIONAL DEVELOPMENT FEES – TUITION

Tuition for professional development of employees this includes registrations for meetings, seminars and other professional engagements.

129 PARTICIPANT FEE

A fee paid to an individual for participating as a study subject.

133 CONTRACTED OR TEMPORARY LABOR

Amounts paid for contracted or temporary labor. Use object code 006 if employed through the UMMC temporary labor pool.

161 ENGINEERING AND ARCHITECT FEES

Fees for professional engineering and architect services

162 ACCOUNTING AND AUDITING FEES

The cost of auditing fees paid to outside independent auditors and to the State Department of Audit. Other incidental costs of the audit may be charged here. Examples are supplies, telephone, postage, and printing charges directly related to the audit engagement.

163 LEGAL FEES

All fees paid to attorneys, appraisers, notaries, and witnesses. Also includes court costs and legal document recording fees.

164 PHYSICIAN CONTRACTUAL ARRANGEMENTS

Fees paid for services provided by a physician or physician group. However do not use this object code for medical services provided to Mississippi Department of Corrections (MDOC) inmates. Fees for medical services provided to MDOC inmates should be coded to one of object codes 124-128.

165 OTHER PROFESSIONAL FEES AND SERVICES

Fees paid for professional services from vendors that are not for physician or medical group services. Use object code 187 for services for which there is a signed contract with an outside vendor. Do not use this object code for maintenance contracts.

166 PROFESSIONAL OVERAGE FUNDS

Refunds to faculty for overpayment of overage income

167 LABORATORY AND TESTING FEES TO OUTSIDE VENDORS

Laboratory and testing fees paid to outside vendors (see object code 179 for Lab and Testing Fees charged by UMMC departments on interdepartmental invoices).

168 GUEST LECTURERS AND CONSULTANT SERVICES

Fees paid for services provided by a guest lecturer who is not an employee of UMMC

170 ADMINISTRATION OF BLOOD AND PLASMA

Fees paid to outside vendors for Blood and Plasma Services

179 LABORATORY AND TESTING FEES (INTERDEPARTMENTAL)

Laboratory and testing fees paid to other UMMC departments on UMMC interdepartmental invoices

184 PATIENT COST PAID TO UMMC

Inpatient or outpatient care costs that are paid to a facility owned or controlled by UMMC

185 PATIENT COSTS NOT PAID TO UMMC

Inpatient or outpatient care costs that are paid to a medical facility not owned or controlled by UMMC.

186 PARTICIPANT TRAVEL REIMBURSEMENT

Reimbursements for out-of-pocket travel costs made payable to an individual for participating as a study subject

188 CONSULTANT EXPENSE REIMBURSEMENTS

Travel costs paid to consultants, speakers, and other non-employees. See object code 172 for employee recruitment travel costs.

H. OTHER CONTRACTUAL SERVICES

105 UNIFORM ALLOWANCE

Reimbursements made to employees to pay for uniforms

107 ADMINISTRATIVE COST ALLOWANCE (FOR ACCOUNTING USE ONLY)

119 EMPLOYER PAID MOVING EXPENSES FOR HOUSEHOLD GOODS

Amounts paid for by UMMC for relocating a newly-hired employee. This includes the costs of moving the employee's household goods. See object code 120 for Lab moving expenses

120 LAB MOVING EXPENSES

Amounts paid for by UMMC for moving the lab or office supplies and equipment of a newly-hired employee

124 HOSPITAL INPATIENT SERVICES

Cost of all hospital inpatient services provided to any MDOC inmate

125 HOSPITAL OUTPATIENT SERVICES

Cost of all hospital outpatient services provided to any MDOC inmate

126 HOSPITAL EMERGENCY SERVICES

Cost of all hospital emergency services provided to any MDOC inmate

127 SPECIALTY PHYSICIAN SERVICES

Cost (professional fee) of all specialty physician services provided to any MDOC inmate

128 OTHER HEALTH SERVICES

Cost of any other health services provided to any MDOC inmate not defined by object codes 124, 125, 126 and 127.

130 JUDGMENTS, SETTLEMENTS, AND CLAIMS (TAXABLE – 1099 REPORTING REQUIRED)

Amounts paid to claimants for insurance settlements and court judgments or claims against the Medical Center.

132 CLAIMS FOR REIMBURSEMENT (NON-TAXABLE)

Amounts reimbursed to claimants for losses or damages

160 CASH OVER AND SHORT (FOR ACCOUNTING USE ONLY)

Cash amounts recorded as over and short to balance deposits with recorded receipts

169 OTHER PROFESSIONAL OR CONTRACTUAL SERVICES

This is limited to any contractual service which cannot be properly coded to another contractual object code. This object code should be used only if no other object code accurately describes the service provided

172 RECRUITMENT COSTS

All approved costs associated with recruiting prospective employees and students

173 SOFTWARE ACQUISITIONS, UPGRADES AND RENEWALS

Cost of acquiring, upgrading or renewing a software package or program. Included are the purchase price, freight cost, manuals, and other related costs excluding salaries and wages

176 TIMELY PAYMENT PENALTY

A fee paid to outside vendors for late payments

177 COLLECTION AGENCY FEES AND EXPENSES

Amounts paid to various vendors for collection services on past-due accounts (Note: the object code is also used by Student Loans for principal payments on collection agency costs for student loans)

181 INSURANCE AND BONDS

Cost of all casualty and liability insurance and fidelity bond coverage

182 FEES, DUES, AND LICENSES

Represents fees, dues, and professional registrations for institutional or individual memberships in professional organizations, fees charged by financial institutions, and fees related to accreditation and certification.

183 LAUNDRY AND LINEN SERVICE

Charge for laundry, dry cleaning, towel, and linen service

187 CONTRACTS WITH OUTSIDE VENDORS

Services provided by an outside vendor where a signed contract has been obtained. Do not use this object code for maintenance contracts (see object codes 190, 192 and 199) or repairs (see object codes 152-159). Do not use this object code for fees paid for contracts with physicians or physician groups (use object code 164).

194 MEDICAL CENTER ALLOCATIONS

Institutional charges to the departments for administrative and indirect costs

195 HOUSEKEEPING ALLOCATION

Institutional charges to the departments for housekeeping services

196 COMPUTER SERVICES ALLOCATION

Institutional charges to the departments for services provided by the UMMC Information Services Department

COMMODITIES

A. MAINTENANCE MATERIALS AND SUPPLIES

201 LAND IMPROVEMENT SUPPLIES

Aggregate, asphalt, cement, joint fillers, curbing, and other materials used in repairing or replacing roads, sidewalks, and parking lots

206 PAINTS AND PRESERVATIVES

All interior and exterior paints, wood preservatives, and road striping materials used for remodeling or maintenance

321 MATERIALS AND SUPPLIES

Lumber, caulking, steel, fabricated metal part flooring, ceiling tiles, plaster, lime, and all other materials used in repairing or renovating buildings

322 HARDWARE AND PLUMBING SUPPLIES

All hardware, plumbing parts, or accessories used in maintaining or renovating buildings

323 ELECTRICAL SUPPLIES

Electrical wires or parts used in maintaining or renovating buildings

325 RADIO TELEVISION SUPPLIES AND REPAIR PARTS

334 LIGHTING SUPPLIES

Lighting supplies used in maintaining or renovating buildings

B. PRINTING AND OFFICE SUPPLIES

211 PRINTING, BINDING, AND PADDING

The cost of printing, binding, and padding purchased from outside vendors or the UMMC printing shop

213 OFFICE SUPPLIES AND MATERIALS

All office supplies and materials used in the normal course of business except for paper supplies. See object code 214

214 PAPER SUPPLIES

All paper products ordered for office or lab use

216 PURCHASED INSTRUCTIONAL MATERIALS

Maps, manuals, books, journals, audio visual aids, newsletters, self-teaching supplies, reprints, and any other special forms purchased for instructional or reference purposes

C. REPAIR, PARTS, SUPPLIES, AND ACCESSORIES FOR EQUIPMENT

231 FUELS

Vehicle fuels (gasoline, diesel fuel, propane) purchased for motor pool vehicles

232 LUBRICATING OILS AND GREASES

Lubricating oils and greases used for all vehicles and for machinery such as grounds equipment

234 TIRES AND TUBES

The purchase of tires and tubes for all institutional vehicles

235 GROUNDS PARTS AND SUPPLIES

All purchases of materials to repair and service shop and grounds equipment

236 VEHICLE PARTS AND SUPPLIES

Purchase of vehicles and machinery repair and replacement parts and supplies. For labor charges see object codes 154 and 159.

237 SHOP SUPPLIES

The cost of shop supplies, such as shop rags, windshield cleaner, glues, cements, brushes, degreasers, solvents and other materials used in equipment repair and maintenance operations.

324 SMALL TOOLS

Small tools used in labs, offices, or maintenance shops. Individual items must cost less than the capital outlay minimum. Hand power tools must be recorded as equipment purchases.

249 OTHER REPAIR PARTS AND SUPPLIES

Repair parts and supplies not otherwise classified in object codes 231-237 or 324. For labor charges see object codes 152-159

D. PROFESSIONAL AND SCIENTIFIC SUPPLIES AND MATERIALS

245 TOXIC AND HAZARDOUS CHEMICALS

All toxic and hazardous chemicals purchased

251 LABORATORY AND TESTING SUPPLIES

Expendable lab supplies, such as glassware, chemicals and other materials

252 PHOTOGRAPHIC SUPPLIES

Film, developers, photographic paper, and other photographic materials

253 INTERNAL TRANSFERS, DRUGS AND CHEMICALS

Drugs, medicines, and clinical supplies provided by UMMC for interdepartmental use

255 DENTAL GOLD ALLOW

Purchase of gold allow to be used by the Dental School in instructional courses and patient care

259 OTHER PROFESSIONAL AND SCIENTIFIC SUPPLIES

Professional and scientific supplies and materials not classified in object codes 245-255

E. OTHER SUPPLIES AND MATERIALS

208 REBATES FROM VENDORS

Use for all rebate checks from vendors that are deposited into account 33060

240 NON-INVENTORIED EQUIPMENT

All office, lab or other furnishings purchased which do not qualify as an equipment purchase. Items purchased that are to be internally installed into an existing personal computer are to be charged against this object code

328 INTERNAL TRANSFERS, FOOD AND CATERING

Food purchased from UMMC Food Services is recorded here. Examples are meals for official UMMC meetings, seminars, and conferences. Use 172 for meals paid for recruiting purposes and 165 for outside catering services. Use Travel object codes for reimbursement for food during travel.

329 FEED AND CARE FOR ANIMALS

All food purchased and care provided for research animals

330 RESEARCH ANIMALS

The purchase of animals used for research purposes

331 SEED AND PLANTS

Purchases of seeds and plants for landscaping

332 FERTILIZER AND CHEMICALS

Purchases of fertilizer and chemicals for landscaping

336 BULK NOURISHMENT TRANSFERS – FLOOR STOCKS

Bulk transfer of nourishment from Food Service to the floor stock of the Nursing Units

342 HAZARDOUS WASTE SUPPLIES

Hazardous waste containers and handling devices Use 245 for hazardous chemicals

349 OTHER SUPPLIES AND MATERIALS

Supplies and materials not otherwise classified in object codes 240-342

364 PROGRAM GENERATED FUNDS

Funds generated or required as a result of a program or activity that are intended to offset the costs or increase the scope of the respective program or activity

F. MERCHANDISE FOR RESALE

The total of all purchases and related freight charges paid for materials purchased for resale. Only departments that have merchandise for resale should use these object codes.

351 MERCHANDISE FOR RESALE – NEW BOOKS

This object code should be restricted to use by the UMMC Bookstore. All purchases of books by the departments should be object code 216

352 MERCHANDISE FOR RESALE – SCHOOL SUPPLIES

353 MERCHANDISE FOR RESALE – MEDICAL SUPPLIES

354 MERCHANDISE FOR RESALE – COSMETICS AND NOTIONS

355 MERCHANDISE FOR RESALE – MAGAZINES AND NEWSPAPERS

356 MERCHANDISE FOR RESALE – COMPUTER PERIPHERALS

Non-equipment items related to computers such as cables or diskettes.

357 MERCHANDISE FOR RESALE – CANDY AND CONFECTIONARY

358 MERCHANDISE FOR SALE – CARDS AND STATIONERY

359 MERCHANDISE FOR RESALE – DRY GOODS/OTHER MATERIALS

360 MERCHANDISE FOR RESALE – COMPUTER EQUIPMENT – INTERNAL PARTS

361 MERCHANDISE FOR RESALE – COMPUTER EQUIPMENT – COMPLETE SYSTEMS

362 MERCHANDISE FOR RESALE – SOFTWARE ACQUISITIONS, UPGRADES, AND RENEWALS

365 MERCHANDISE FOR RESALE – NEW EQUIPMENT

366 MERCHANDISE FOR RESALE – REPLACEMENT EQUIPMENT

367 COMMODITIES – NEW EQUIPMENT

This object code is only for purchases of new equipment made from the UMMC Bookstore

368 COMMODITIES – EQUIPMENT REPLACEMENT

This object code is only for purchases of replacement equipment made from the UMMC Bookstore

G. GENERAL SERVICE SUPPLIES

- 261 RAW FOOD
- 262 DISHES, GLASSWARE, COOKING UTENSILS, AND OTHER KITCHEN ITEMS
- 264 JANITORIAL AND RELATED SUPPLIES
- 267 SHEETS, TOWELS, LINENS, ETC.
- 269 EMPLOYEE UNIFORMS

H. PATIENT SERVICE SUPPLIES

- 281 IV SOLUTIONS AND SUPPLIES
- 283 DRUGS – GENERAL MEDICATIONS
- 285 X-RAY CONTRAST MEDIA
- 286 X-RAY FILM
- 287 OTHER X-RAY TUBES
- 288 RADIOACTIVE MATERIALS
- 289 X-RAY TUBE REPLACEMENTS
- 291 MEDICAL AND SURGICAL INSTRUMENTS
- 293 SURGICAL – GENERAL
- 294 DRESSING AND SUPPLIES
- 295 TANK GASES
- 299 BLOOD PRODUCTS
- 309 PACEMAKERS
- 313 PROSTHESES/ORTHOTICS
 - Replaceable body components
- 314 HEART LUNG MACHINE

PAYMENT OF INDEBTEDNESS AND INTEREST

501 PRINCIPAL PAID ON BONDS

502 PRINCIPAL PAID ON OTHER INDEBTEDNESS

503 INTEREST ON BONDS

504 INTEREST PAID ON NOTES

506 INTEREST PAID – CAPITAL AND INSTALLMENT LEASES

CAPITAL OUTLAY – OTHER THAN EQUIPMENT

625 BUILDINGS

All costs to construct new or purchase existing buildings. Building improvements of a capital nature should be recorded using this object code

626 IMPROVEMENTS OTHER THAN BUILDINGS

Cost of new purchases or capital improvements to assets other than buildings or equipment. This would include items such as streets, lights, parking lots, and driveways.

627 LIBRARY BOOKS (ACCOUNTING DEPARTMENT USE ONLY)

For books, journals and periodicals. Do not use this object code for subscriptions that are not related to library purposes. Use object code 216 for office subscriptions.

628 LAND

The cost of vacant land and the portion of purchases of land and buildings assigned to the land.

CAPITAL OUTLAY – EQUIPMENT

631 VEHICLES

The purchases of cars, trucks, buses, and all other types of vehicles

632 MOVABLE MEDICAL EQUIPMENT

All equipment items not affixed to buildings and used for patient care or related patient care laboratories.

633 OFFICE MACHINES, FURNITURE, AND FIXTURES

All furniture and equipment suitable for office use

634 SHOP AND GROUNDS EQUIPMENT

635 SCIENTIFIC AND RESEARCH EQUIPMENT

636 AUDIO/VISUAL EQUIPMENT AND ELECTRONICS

637 PHOTOGRAPHIC EQUIPMENT

638 REPRODUCTION/COPYING/GRAPHICS EQUIPMENT

639 COMPUTER/DATA PROCESSING EQUIPMENT

640 OTHER EQUIPMENT

All equipment purchases which cannot be identified as capital outlay – equipment object codes 631-639.

641 FIXED MEDICAL EQUIPMENT

Equipment items affixed to, but not a part of buildings, and used for patient care or related patient care laboratories. Use this object code for equipment that will be tagged by property control and inventories as equipment. Do not use this object code for equipment that will be capitalized as part of building additions or improvements. Use object code 669 for all equipment purchases added as a cost addition to buildings

642 CAPITAL EQUIPMENT – CONTAINING X-RAY TUBES

643 CELLULAR TELEPHONE EQUIPMENT

648 CAPITALIZATION OF SOFTWARE SYSTEM

649 SUB-CONTRACT EQUIPMENT REIMBURSEMENT – TITLE – UMMC

650 FEDERAL CONTRACT EQUIPMENT

The purchase of items required to be classified as equipment by the Federal Government that does not meet the requirements for equipment on UMMC's property records. These items will not be reported as equipment or capitalized as equipment in the Plant Fund.

651 LEASEHOLD IMPROVEMENTS

Items of a capital nature that are added to spaces that UMMC leases

669 FIXED EQUIPMENT

The cost of equipment purchases added as a cost addition to buildings

695 CAPITAL OR INSTALLMENT LEASES

Principal payments made to purchase equipment on a capital or installment lease contract

TRANSFERS

A. PAYROLL

008 NON-MANDATORY TRANSFER OF WAGES (ACCOUNTING USE ONLY)

019 NON-MANDATORY TRANSFER OF FRINGE BENEFITS (ACCOUNTING USE ONLY)

B. CONTRACTUAL TRANSFERS

138 TRANSFER INCOME ENDOWMENT FUND

Accounting department use only!

171 NON-MANDATORY TRANSFERS – LAB AND OTHER FEES

174 NON-MANDATORY TRANSFERS – RENOVATIONS AND REPAIRS

197 MANDATORY TRANSFER – LOAN FUND MATCHING

198 NON-MANDATORY TRANSFERS – PROFESSIONAL FEES

C. COMMODITIES TRANSFERS

397 MANDATORY TRANSFERS – COMMODITIES

398 NON-MANDATORY TRANSFERS – COMMODITIES

D. DEBT SERVICE TRANSFERS

527 MANDATORY TRANSFERS – INTEREST – CAPITAL AND INSTALLMENT LEASES

537 MANDATORY TRANSFERS – INTEREST – BONDS

E. CAPITAL OUTLAY OTHER THAN EQUIPMENT TRANSFERS

621 MANDATORY TRANSFERS – NON EQUIPMENT

622 NON-MANDATORY TRANSFERS – NON-EQUIPMENT

F. CAPITAL OUTLAY – EQUIPMENT TRANSFERS

697 MANDATORY TRANSFERS – PRINCIPAL – CAPITAL AND INSTALLMENT LEASES

698 NON-MANDATORY TRANSFERS – EQUIPMENT

699 MANDATORY TRANSFERS – PRINCIPAL – BONDS

STUDENT LOAN FUND

177 COLLECTION AGENCY COSTS – PRINCIPAL

Used by student loans for principal payment on collection agency costs for student loans (note: also used by other departments to record fees and expenses related to collection agencies).

179 COLLECTION AGENCY COSTS – INTEREST

180 LOANS TO STUDENTS

920 STUDENT LOAN REPAYMENT

921 INTEREST

922 REIMBURSEMENT OF COLLECTION EXPENSES

924 PRINCIPAL CANCELLED FOR PROFESSIONAL EMPLOYMENT

925 INTEREST CANCELLED FOR PROFESSIONAL EMPLOYMENT

926 WRITE OFF PRINCIPAL – STUDENT LOANS

927 WRITE OFF INTEREST – STUDENT LOANS

928 PRINCIPAL REPAID BY INSTITUTION

929 INTEREST REPAID BY INSTITUTION

930 LITIGATION EXPENSES

931 ADMINISTRATION EXPENSES

932 COST – PRINCIPAL CANCELLED DEATH

- 933 COST – INTEREST CANCELLED DEATH
- 934 COST – PRINCIPAL CANCELLED DISABILITY
- 935 COST – INTEREST CANCELLED DISABILITY
- 936 COST – PRINCIPAL CANCELLED BANKRUPTCY
- 937 COST – INTEREST CANCELLED BANKRUPTCY
- 938 OTHER COST OR LOSSES

INVESTMENT ACTIVITIES

- 900 ACCUMULATED GAINS AND LOSSES – POOLED INVESTMENTS
- 921 INTEREST
- 923 DIVIDENDS
- 939 THIRD PARTY LOANS/AWARDS
- 940 PURCHASE OF INVESTMENTS
- 941 SALE OR REDEMPTION OF INVESTMENTS
- 942 ENDOWMENT INCOME

AGENCY

- 943 WITHDRAWAL FROM AGENCY FUNDS
- 944 INCOME TRANSFER – OXFORD

Income transfers from The University of Mississippi, The Foundation and Alumni

CONTRIBUTIONS AND AWARDS

- 901 CONTRIBUTIONS AND AWARDS – FEDERAL – NIH
- 902 CONTRIBUTIONS AND AWARDS – FEDERAL – PHS
- 903 CONTRIBUTIONS AND AWARDS – FEDERAL OTHER
- 904 CONTRIBUTIONS AND AWARDS – STATE AGENCIES

905 CONTRIBUTIONS AND AWARDS – VOLUNTARY HEALTH AGENCIES

906 CONTRIBUTIONS AND AWARDS – INDUSTRY

907 CONTRIBUTIONS AND AWARDS – FOUNDATIONS

908 CONTRIBUTIONS AND AWARDS – PRIVATE DONATIONS

909 CONTRIBUTIONS AND AWARDS – PROF FEES – VOC REHAB

910 CONTRIBUTIONS AND AWARDS – PROF FEES – OVERAGE

911 CONTRIBUTIONS AND AWARDS – PROF FEES – OTHER

945 CONTRIBUTIONS – ALUMNI

946 CONTRIBUTIONS – OTHER ORGANIZATIONS

FEE INCOME

912 STUDENT ACTIVITY FEES

913 PARKING FINES AND FEES

914 INTERDEPARTMENTAL TRANSFERS

915 LABORATORY AND TESTING FEES

916 SALES – ALUMNI HOUSE

917 RENT – FILM

918 RENT – OTHER

919 REGISTRATION FEES

REFUNDS

949 ACCOUNT BALANCE REFUNDS AND ADJUSTMENTS

CLOSING ENTRIES

950 INDIRECT ENTRIES

951 INDIRECT COST CLOSING

- 970 CLOSING ENTRY SALARY AND WAGES**
- 971 CLOSING ENTRY FRINGE BENEFITS**
- 972 CLOSING ENTRY CONSULTANT COSTS**
- 973 CLOSING ENTRY EQUIPMENT**
- 974 CLOSING ENTRY SUPPLIES**
- 975 CLOSING ENTRY DOMESTIC TRAVEL**
- 976 CLOSING ENTRY FOREIGN TRAVEL**
- 977 CLOSING ENTRY PATIENT CARE**
- 978 CLOSING ENTRY ALTERATIONS AND RENOVATIONS**
- 979 CLOSING ENTRY CONSORTIUM AGREEMENTS**
- 980 CLOSING ENTRY PARTICIPANT COSTS**
- 981 CLOSING ENTRY OTHER**
- 982 CLOSING ENTRY TRAINEE STIPENDS**
- 983 CLOSING ENTRY TRAINEE TUITION**
- 984 CLOSING ENTRY TRAINEE TRAVEL**
- 985 CLOSING ENTRY INDIRECT COSTS**
- 986 CLOSING ENTRY NOT RESTRICTED**
- 999 CLOSING ENTRY CLOSE ACCOUNT**