Morehouse School of Medicine
Business & Finance Division

CHART OF ACCOUNTS
EXPENSE OBJECT CODE DESCRIPTION

EFFECTIVE JULY 1, 2007

	Description	**Number**
PERSONAL SERVICES		
Faculty	This object code includes Department Chairperson, Professors, Assistant Professors, and Instructors.	5100
Staff Full Time	This object code includes salaries for all non-faculty salaries including clerical, professional, technical and service staff.	5105
Staff Part Time	This object code includes salaries for staff hired to work less than .50 FTE per week. The Staff Part Time employees are not eligible for fringe benefits.	5110
Residents	This object code includes all student residents employed by Morehouse School of Medicine residency program.	5115
Temporary Employees	This object code includes all individuals employed by the institution on a temporary assignment for a period less than six months. Temporary employees are not eligible for fringe benefits.	5130
Trainee/Student Compensation	This object code includes payments to Morehouse School of Medicine students performing teaching and research duties for the institution. The payments are income for the students, processed through payroll and a W2 issued to the student at the conclusion of the tax year.	5125
Overtime	This object code includes payments of the overtime rate for non-exempt, employees for the time worked in excess of the standard 35 or 40 hours per week.	5140

FRINGE BENEFITS		
Benefits Payroll Taxes	This object code represents the employer expense relating to FICA, Medicare, and unemployment taxes for employee wages earned.	5200
Benefits Retirement	This object code represents the institutions 7% TIAA/CREF contribution for benefits eligible employees with a FTE of 50% or higher.	5205
Benefits Group Insurance	This object code represents the institution's cost for providing the cost of health insurance for benefits eligible employees.	5210

	Description	**Number**
UTILITES		
Water & Sewer	This object code includes payments for water and sewage.	6051
Gas	This object code includes payments for natural gas, propane gas, diesel fuel, fuel oil, coal, firewood, and heat. It excludes costs of fuels and oils used in the operation of motor vehicles.	6052
Electricity & Light	This object code includes payments for electricity, light, and power.	6053

CONTRACTUAL SERVICES		
Legal Fees	This object code includes fees and charges paid to attorneys for professional services rendered to the institution.	6105
Accounting Fees	This object code includes fees and charges paid to accountants and auditors for professional services rendered to the institution.	6106
Consultant/Contracted Services	This object code includes payments to independent contractors, external organizations, for contracted professional and consultative personal services. The school is the beneficiary, either directly or indirectly, of the personal services rendered.	6107
Outside Agency-Temp Employees	This object code includes payments for personnel hired through a temporary agency outside of Morehouse School of Medicine and services are paid through accounts payable.	6108
Honorariums	This object code includes payments to professional persons for services rendered to the institution when custom or propriety forbids the setting of fees.	6110

EXPENDITURES		
Human Subjects	This object code includes payments to individuals utilized as test subjects in clinical studies and research.	6115
Patient Care	This object code includes payment for services that provide routine and ancillary medical services on either an inpatient or an outpatient basis. These payments **exclude** patient travel, meals, consulting physician fees and any direct payments to patients.	6117
Participant Costs	Morehouse School of Medicine students' cost associated directly to a specific project or research such as materials, supplies, books etc.	6127

	Description	Number
EXPENDITURES CONTI.		
Supplies	This object code includes supplies purchased with a useful life of one year or less. The items are consumable in nature and are disposable rather than repairable. Computer software purchase is considered office supply.	6200
Travel-Domestic	This object code includes payment for legitimate expenses while in authorized domestic travel status in service to the Morehouse School of Medicine. Refer to the school policy for allowable expenses.	6305
Travel-International	This object code includes payment for legitimate expenses while in authorized international travel status in service to the Morehouse School of Medicine Refer to the school policy for allowable expenses.	6306
Trainee Travel	This object code is reimbursable expenses for travel, meals lodging and miscellaneous expenses for students traveling directly on official school business. Refer to the school policy for allowable expenses.	6308
Meetings/Conferences/ Seminars	This object code includes payment for the cost of expense related to employees attendance at conference, seminars, meetings related to training, continuing education, professional associations, trade shows and **registration fees.** This also includes conferences held by Morehouse School of Medicine.	6307
Advertising	This object code includes payments for advertisement and announcements. It includes costs of advertisements inviting qualified persons to apply for employment positions, legal notices, and legal advertisements.	6380
Data Processing	This object code includes payments for computer services except those billings for computer charges from the Department of Information Technology Services. The computer charges can be related to academic, administrative, financial, scientific, statistical or engineering activities.	6310
Printing/Duplication/ Binding	This object code includes payments for printings, production, reproduction, and binding of books, bulletins, leaflets, pamphlets, manuals, monographs, drawings, pictures, diplomas, and publications not for library collections, etc, It includes cost of non-library book repair materials, duplication services, and type setting services,	6311
Dues & Subscriptions	This object code includes payments for membership dues and subscriptions to magazines, newspapers, manuals, journals, and manuscripts.	6320
Freight & Shipping	This includes payments for services to transport, move, and deliver objects, materials, and resources owned, leased, or used by the institution. It excludes costs incurred when objects, materials, and resources are originally acquired; these initial transportation costs are components of acquisition costs.	6330

	Description	Number
OTHER EXPENDITURES CONTI.		
Recruitment/ Entertainment	This object code includes payments for approved business entertainment and recruitment of staff faculty and students.	6340
Repairs & Maintenance	This object code includes payments for contractual services, including labor and materials, to repair, maintain overhaul rebuild, renew and restore owned and leased facilities and resources.	6350
Licenses	This object includes payments to governmental and regulatory authorities granting permission to engage in a business or occupation. Examples are professional licenses.	6360
Taxes	This object code includes payments to governmental agencies for taxes related to personal property and real estate owned by the institution	6361
Insurance	This object code includes costs of fire extended coverage insurance, casualty insurance, automobile liability insurance, and public liability insurance.	6362

COMMUNICATION		
Postage	This object code includes payments for postage, messenger and courier services, post office box rental, and charges by United Parcel Services (UPS) and Federal Express	6430
Telephone & Fax Services	This object code includes payments for transmitting verbal, written and recorded messages, correspondence, data, and information.	6446
Telephone-Long Distance Service	This object code includes payments for long distance toll charges.	6447
Cellular phones	This object code includes payments for cellular telephones and mobile phones leased or owned by Morehouse School of Medicine.	6448
Pagers	This object code includes payments for pager services owned or leased by Morehouse School of Medicine.	6449
Network Fees	This object code includes payments for fees charged to individual departments, by Department of Information Technology, for network setup, annual fees and remote access.	6455

	Description	Number
RENTALS		
Property/Furniture/ Equipment Rental	This object code includes property, furniture, equipment and facilities rental on a short-term basis (i.e. daily, monthly). Charge items leased under a long term contracts to leased equipment object code 6630.	6505
Space Rentals	This object code includes payments for office space, conference rooms, convention halls, auditoriums, residences, mobile and re-locatable spaces.	6506

NON-CAPITAL PURCHASES		
Leased Equipment	This object code includes the payment for limited term uses or rights to possessions and use of leased equipment such as copiers, computers etc.	6630

EQUIPMENT PURCHASES		

NON CAPITAL		
Furniture, Equipment & Computer Purchase GT $1,000 & LT $5,000	This object code includes payments for tangible personal property having a useful life of one year or more The dollar value of the purchase is $1,000 to $4,999. This does not include software or supplies.	7000

CAPITAL PURCHASES		
Furniture, Equipment & Computer Purchase GT $ 5,000	This object code includes payments for tangible personal property having a useful life of one year or more and with a dollar value $5,000 and greater. This does not include computer software or supplies.	7200
Library Books & Journals	This object code includes payment for purchasing books or journals for Morehouse School of Medicine Library.	7060

	Description	**Number**
STUDENT AID		
Scholarships	This object code represents the costs of scholarships provided to students of Morehouse School of Medicine from various institutional and endowment funding sources.	8005
College Work Study	This object code includes payments to college work-study students for services performed under their work study assignment.	8010
Stipends	This object code includes Morehouse School of Medicine student subsistence allowances to help defray living expenses. These payments are nontaxable and are processed through the accounts payable system	8015
Tuition and Fee Payments	This object code includes payments to other educational institutions for courses taken by Morehouse School of Medicine students and **not** offered by Morehouse School of Medicine. **Note:** This is object code is not for scholarships.	8020
Summer Staff	This object code includes compensation to **"Non Morehouse School of Medicine"** students who participate in the summer program.	8025

F & A COSTS		
F & A Costs	This object code includes costs incurred by a grantee organization for common or joint objectives.	9000

Affiliations/Subcontracts		
Affiliations	This object code includes costs that provide specific learning experiences within a multi institutional program.	6700-6799 6900-6999
Subcontracts	This object code includes an award of financial assistance in the form of money or property in association with a grant or contract by a grantee to an eligible recipient.	9100-9999