

## **OBJECT DESCRIPTIONS**

**SALARIES & WAGES** - This class of expenditure represents payments for personal services and temporary services, rendered by employees who are paid from university funds.

**SUPPLIES & EXPENSE** - This object classification encompasses all payments for other than personal services (OTPS) except purchases of equipment and utilities. It includes; supplies and materials, travel, contractual services, plus services provided through the recharge mechanism which include automotive, duplicating, computing, mail, stores and telephone.

**EQUIPMENT** - Represents one of several sub-objects within OTPS (other than personal service). An equipment purchase must be more than \$500 with a useful life of 3 years. Examples of equipment goods are personal computers, office furniture and machinery.

**UTILITIES** - Represents one of several sub-objects within OTPS (other than personal service). Utility allocations are budgeted by commodity and include fuel, electric, gas, water and sewage. It also includes funding for energy management systems and operations of the cogeneration facility.