

EASTERN WASHINGTON UNIVERSITY

BANNER FINANCE

Chart of Accounts

Introduction

Chart of Accounts

The Chart of Accounts is the “key” to Banner Finance. It defines the accounting distribution used on all transactions processed in the Banner Finance module.

The Chart of Accounts is a set of fields that contain certain values. These values are organized into tables, and it is the structure and relationships of these tables that form the foundation of the Chart of Accounts. This structure determines how data is collected and recorded in the various Banner modules and how that data is retrieved for financial transactions and financial reporting.

The Chart of Accounts structure in Banner is composed of six elements: **Fund, Organization, Account, Program, Activity, and Location (FOAPAL)**. The chartfield elements classify how revenues, expenses, assets, liabilities, and equity are recorded. Four of these chartfield elements are required: **Fund, Organization, Account, and Program (FOAP)**.

Index Codes

The Index Code is a six (6) digit code that automatically translates or converts your finance information into the full fund, organization and program components of the “FOAPAL” element string. This code can be used in Banner when purchasing goods and services or to obtain balance information.

The Chart of Accounts

Chart Field	Description
FUND	The six-digit Fund is used to specify the funding source. Examples of EWU funds include General Operating, Auxiliary Enterprises and Grants.
ORGANIZATION	The five-digit Organization code identifies the department (such as the Office of the President, the General Accounting Office, the Biology department, etc.).
ACCOUNT	The five-digit Account code classifies and describes the type of activity being recorded such as revenues and expenditures in the Operating Ledger and assets and liabilities in General Ledger.
PROGRAM	The five-digit Program code identifies the major purpose of the expenditures and accumulates expenditure information into major categories such as instruction, research or academic support etc.
ACTIVITY	The Activity code is optional and is used primarily for specialized reporting.
LOCATION	The location code is optional and is used to identify physical locations (for example Showalter Hall).

EASTERN WASHINGTON UNIVERSITY

BANNER FINANCE

Charts of Accounts

Account Code

In the operating ledger the account identifies the revenues, expenditures and operating transfers. The following sections provide the definitions for each account. SAAM Chapter 75 is the basis for our account chart. Please reference chapter 75 at <http://www.ofm.wa.gov/policy/75.htm> for additional information on account descriptions/definitions.

REVENUE

Tuition & Fees

- 51000 Tuition (Building and Operating), and Student & Activity Fees – Basic fees established by statute for residents and non-residents; part-time and full time. These fees are accounted for in the appropriate state, local and auxiliary funds.
- 51001 Summer Tuition
51002 Bond Payment, S & A Fees
51003 ELI/AUAP S & A Fees
- 51100 Continuing Education Fee – Fee established for courses taken through various continuing education programs.
- 51200 Special Course Fees – A dedicated fee established for special courses. The fee covers materials and supplies used during the course, i.e., Photography Supplies or costs incurred due to the nature of the course, i.e., River Rafting.
- 51300 Other Educational Incidental Fees – All student fees and charges which are secondary or subordinate to the regular educational fees.
- 51301 Employee Course Audit Fee
51302 Running Start Fee
51303 Technology Fee Waiver
51304 Student Health Fee
51305 EWU Employee Fee
51306 Financial Aid Fund
51307 Washington National Guard

Gifts, Grants and Contracts

Federal Government Agencies – Funds received directly from the federal government for which the institution must account for directly to the federal government.

- 52000 Federal Receivable
- 52001 Vendor Contracts
- 52002 Department of State
- 52003 National Endowment for the Arts
- 52004 Corporation for National Service
- 52005 Department of Agriculture
- 52006 Department of Defense
- 52007 Department of Health & Human Services
- 52008 Department of Interior
- 52009 Department of Commerce
- 52010 National Science Foundation
- 52011 Small Business Administration
- 52012 Veterans Administration
- 52013 Department of Justice
- 52014 Department of Labor
- 52015 National Endowment for the Humanities
- 52016 Department of Energy
- 52017 Department of Education
- 52018 General Service Administration
- 52019 Federal Revenues
- 52020 Environmental Protection Agency
- 52021 NASA
- 52022 Housing & Urban Development
- 52023 Department of Transportation
- 52090 Federal Revenue Pass Thru
- 52091 Federal Student Loan Contribution
- 52092 Federal Reimbursement on cancelled loans

52100 State of Washington Governmental Agencies – Those funds received from the State of Washington for use as designated by the gift, grant or contract for purposes other than those provided for through appropriations.

52110 State Government Agencies (Not Washington) – Those funds received from states other than Washington for use as designed by the gift, grant, or contract.

52200 Local Government Agencies – Those funds received from a local government agency for use as designated by the gift, grant or contract.

52300 Private Individuals and Agencies – Those funds received from private organizations or individuals for use as designed by the gift, grant or contract.

Services of Educational Activities

54001 Educational Activities – Fees received from sale of services related to an educational function. These fees contribute to the support of related activities. Not currently used.

Sales and Services of Auxiliary Enterprises

55000 Sales & Services of Auxiliary Enterprises – Funds received from the sale of services, supplies or materials which were secured or produced for resale, i.e., Bookstore. Note: Each functional area further defines type of revenues.

Other Sources – Revenue

56000 Local Investment/Interest Income – Funds received as earnings on investments made from General Local Bank Account, i.e., Interest.

56100 Capital Gains and Losses – Gain or loss realized on investment at time of sale.

56200 Unrealized Capital Gains and Losses – Adjustment to reflect an increase or decrease in fair value of investment resulting in unrealized gain or loss. This entry is normally recorded at the end of a fiscal year.

56500 Endowment Income – The unrestricted endowment income received by the institution into current funds.

56700 Treasury Deposit Income – Funds received as earnings on deposits held by the State Treasury for State AFRS Fund 061.

56710 Treasury Investment Income – Funds received as earnings on investments held by the State Treasury for State AFRS Fund 061.

56800 Interest Income Collected – Interest collected on student loans.

56810 Interest Income Cancelled – Interest cancelled on student loans.

57000 Rental Income – Funds received from the rental or lease of institutional land, buildings or equipment. Each functional area further defines type of rental income.

57300 Fine & Forfeiture Income – Funds collected under institutional policies and regulations for the replacement of lost or destroyed books, supplies, or equipment; forfeited deposits or fines.

57301 Late Registration Fine

57302 Add/Drop Fine

57303 Late Payment Fine

57304 Return Check Fee

57305 Library Fine

57306 H & D Forfeited Room Deposit

57307 H & D Damage Fines

57308 H & D Hall Fines & Forfeitures

57309 Parking Fines

- 57310 Student Disciplinary Fines
- 57311 Epic- Damage and Cleaning Fine
- 57312 Library- Lost Book Fine
- 57313 Sports & Recreation- Lost Equipment Fine

- 57500 Sale of Property Income – Funds realized from the sale of supplies and equipment which was not purchased for resale.

- 57501 Sales of Services – Funds derived from the sale of services of institutional operations, not as a product directly for resale.

- 57502 Cash Over and Short – Funds identified at the time of deposit where the receipts and monies do not balance.

- 57503 Other Revenues – Funds received which are incidental to the operation of the institution and cannot be identified as one of the above object codes.

- 57504 Graduate Program- Thesis Revenue
- 57505 H & D- Flex Vendor Administrative Fee
- 57506 Library- Copies Revenue
- 57508 Sports & Recreation- Towel Fee
- 57509 Sports & Recreation- G P User Fee

Recharges

- 58000 Services Recharge- Interdepartmental charges for services. To be used in Service Funds.

- 58001 Goods Recharge- Interdepartmental sales of goods and supplies as a result of cost of goods sold. To be used in service and auxiliary enterprises.

- 58002 Salaries Recharge- Interdepartmental charges for salaries and benefits.

- 58100 Recharge Centers – Interdepartmental sales of goods and supplies in established and authorized recharge centers.

- 58200 Administrative Costs – Administrative allowance cost recovery in support of functions provided by centralized fiscal areas.

Indirect Cost Recoveries

Recovery of costs incurred by the university in support of grants and contracts. Distribution is governed by university indirect cost policy.

- 58500 Grants Administration
- 58501 Academic Department
- 58502 Faculty
- 58503 College

- 58504 Provost
- 58505 Library
- 58506 Audit Function
- 58507 University Support

- 58550 Federal Financial Aid Programs- Recovery of costs in support of Federal Financial Aid Programs.

- 58551 State Financial Aid Programs – Recovery of costs in support of State Financial Aid Programs.

Governmental Appropriations

- 59000 State Appropriations – Operating: Current activity of State appropriated funds based on expenditures to date.

- 59010 State Appropriations – Capital: Current activity of state appropriated funds based on expenditures to date.

EXPENDITURE

Salaries and Wages

Administrative

All employees/positions in institutions of higher education which have been defined as exempt by RCW 41.06 by the Washington Personnel Resources Board, and by the governing board of the institution excluding faculty (whose primary responsibilities are teaching and research), graduate assistants and students.

- 61100 Administrative - Regular base salary for administrative exempt employees.
- 61200 Administrative – Additional salary for administrative exempt employees whose regular base salary is less than full time.

Faculty

All employees/positions in institutions of higher education whose primary responsibilities are teaching, research or public service or any combination of these, including librarians and positions held by matriculating students approved by the graduate program. Term(s) can be for quarter, semester, year, annual year or longer. The type of pay includes regular time, professional leave and sick leave for permanent full-time faculty, permanent part-time faculty, temporary full-time faculty and temporary part-time faculty.

- 62100 Faculty, Regular – Regular appointments, retiree hirebacks, department chair and merit bonus.
- 62200 Faculty, Overload – Payment of overload for regular appointments.
- 62300 Faculty, Temporary/Part-time - Part time/temporary quarter to quarter appointments and additional appointment for regular faculty who are less than 100%.
- 62400 Faculty, Teaching Assistant - Graduate assistants, graduate associates and graduate instructors.

62500 Faculty, LTD – Record compensation for long term disability.

Classified

All employees/positions under the jurisdiction of the Washington Personnel Resources Board as defined in the RCW 41.06. Full-time employees will be employed in a pay status that normally offers not less than a 40-hour week. Part-time employees will be employed in a pay status that offers less than a 40-hour week, but more than a 20-hour week. Shift Differential is the additional compensation an employee receives when a majority of time worked daily or weekly is between 5:00 p.m. and 7:00 a.m.

63100 Classified, Regular – Regular base salary

63200 Classified, Shift Differential – Additional compensation for employees qualifying for shift differential.

Sick Leave Buy Out and Terminal Leave

Sick Leave Buy Out is the salary an eligible employee receives for unused sick leave either (1) in January for unused sick leave accumulated in the previous year (RCW 41.04.34) or (2) at retirement or death. Terminal Leave is the salary received by an employee for accrued vacation leave upon termination of employment. These apply to salaried employees who accrue compensable leave.

64110 Sick Leave Buy Out- Administrative

64100 Sick Leave Buy Out- Classified

64200 Terminal Leave- Classified

64210 Terminal Leave- Administrative

64220 Terminal Leave- Faculty

Accrued Sick Leave, Annual Leave and Compensatory Time

The change in accrued sick leave, annual leave balances and compensatory time at the end of a fiscal year is recorded by Fund. This represents salaries for the amount of annual leave owed but not paid and the estimated amount of accumulated sick leave that is probable the university will cash out.

64300 Accrued Sick Leave

64310 Accrued Annual Leave

64320 Accrued Compensatory Time

Employee Benefits

All benefits for full time exempt, faculty and classified will be charged using the 15xx range of object codes.

Old Age, Survivors and Disability Insurance (OASI) and Medicare

University's share of OASI and Medicare.

65100 OASI

65110 Medicare

Retirement and Pensions

8/5/2013

University's share of retirement and pension benefits.

65200	Retirement
65210	Supplemental Retirement
65220	NPO Supplemental Retirement

Insurance

University's share of the medical aid, industrial insurance, and health, life and disability insurance.

65300	Medical Aid and Industrial Insurance
65400	Health, Life and Disability Insurance

Unemployment Compensation

The amount accrued to pay for the unemployment compensation benefits received by ex-state employees.

65500	Unemployment Compensation
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Employee Tuition Waiver

The value of the tuition waivers granted to employees.

65900	Employee Tuition Waiver
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Hourly Wages, Overtime and Benefits

Hourly Wages

All employees other than those described previously. This includes non-student, students, and students funded by college work-study funds.

66100	Non-student wages
66200	Student wages
66210	Student Contract Payments
66220	Student Resident Assistant
66300	Federal Work Study wages
66310	Federal Work Study wages – Transfer
66400	State Work Study wages
66410	State Work Study wages – Transfer

Overtime

Additional amount paid to employees working overtime and other call-back provisions of contracts.

66500	Overtime – Classified
66510	Overtime – Student wages
66520	Overtime – Non-student wages
66530	Overtime- Administrative
66540	Compensatory Time

Additional Hours

Additional amount paid to part-time salaried employees who work in excess of regular hours up to 40 hours per week.

66600 Additional Hours – Classified
66610 Additional Hours – Administrative

Benefits

All benefits for hourly wages and overtime.

67100 OASI
67110 Medicare
67200 Retirement
67300 Medical Aid and Industrial Insurance
67400 Health, Life and Disability
67500 Unemployment Compensation

Direct Expense

Cost of Goods Sold

71000 Books for Resale and Printed Materials – Textbooks, new and used, other books and printed materials. Includes general merchandise for resale.

71001 Food and Merchandise for Resale – Meat, fish, poultry, daily products, fruits, vegetables, eggs, canned goods, food staples, bread and bakery products, beverages, candy, gum, cigarettes and tobacco, magazines, papers, gifts, novelties, sundries. Includes general merchandise for resale.

71002 Diesel
71003 H & D – Food
71004 H & D – Cleaning
71005 H & D – Service

71090 Inventory Adjustments – Amounts recorded as increase or decrease due to inventory gains or losses.

Professional Services

Professional service means consulting or technical expertise provided to accomplish a specific study, project, task, or other work statement. This includes contracts/agreements with independent individuals or firms to perform a service or render an opinion or recommendation according to the consultant's methods and without being subject to the control of the university except as to the results of the work. Payments are generally subject to reporting on IRS Form 1099.

Do not include amounts expended for:

- Architectural and engineering services on capital projects. These amounts are to be recorded in 73050 A&E Services.

- Client services paid directly to the provider are to be recorded in 71220 Contract Svs-Direct to Provider.
- Other services that are routine and continuing in nature and recorded under “Goods and Other Services.”

71100 Management, & Organizational Services

Management Services - The amounts expended for services that impact university policy, regulatory and business issues, or that have broad university or statewide policy implications. Includes services that result in operational or managerial recommendations related primarily to business and policy processes. Also includes services for program development, implementation and coordination; program evaluation and/or external quality review. Includes conduct of performance audits, business assessments, accreditation reviews, management studies, including studies requested by the Legislature; and feasibility studies with significant policy impact. Also includes services for project management, quality assurance and business process re-engineering related to the university’s business and policy responsibilities; risk management and loss prevention; mediation; arbitration, and lobbying.

Organizational Services - Includes services with a primary focus on university organizational and human resource issues. Includes services to study, analyze or review the organizational structure, framework, or culture of the university or divisions within the university, and/or services implementing the recommendations of such an organizational study or effort.

Also includes services that provide recommendations to management on enhanced efficiencies, productivity and process improvements related to employee functions at a university and strategic planning within the organization; quality control services related to employee responsibilities within the organization; services to assist universities in developing strategies to improve communication or processes with staff and customers to implement a university’s mission and to gain a better understanding of employee issues/concerns; personnel investigations and mediation; and facilitation services.

71101 Legal and Expert Witness Services

The amounts expended for legal services and legal research and consultation by non-state employed attorneys, bond counsel, patent counsel, hearing examiners, etc. Expert witness contracts are for the purpose of providing expert testimony in litigation, but may also include other services such as case consultation, research, and legal services.

Does not include services for court reporters, legal aides or lay witnesses, which are classified as other contractual services.

71102 Financial Services

The amounts expended for financial services, actuarial services, economic analysis, cost/benefit analysis, cost allocation, accounting and financial audit services. Also includes investment management, cash management and stockbroker services.

Does not include amounts expended for routine bookkeeping and fiscal services or for the state actuary, attorney general, or state auditor services.

71103 Computer and Information Services

The amounts expended for design, development, and/or implementation of university information technology (IT) systems; project management for systems; quality assurance on, or evaluation of IT systems; development of significant IT strategic plans; and business analysis related to the IT needs of the university. Also includes services to analyze, enhance, modify or implement computer systems or

telecommunications systems; IT security analysis and security vulnerability assessments; business analysis of university IT system; disaster recovery planning services; and IT systems analysis. **Does not include** amounts expended for data processing charges or programming and data entry services, which are classified as other contractual services.

71104 Social Research Services

The amounts expended for studies or services related to health care, public health, behavioral science, criminal justice, education, medical issues, employment issues, community-based services or other social services. Includes services such as recruitment and retention of licensed foster care providers and adoptive homes; disaster relief services; technical assistance on literacy programs; development of housing opportunities for low-income population; immunization and infectious disease studies; medical records consultation; pharmaceutical consultation; behavioral consultation for special needs children; implementation of Work Force legislation, etc. Includes educational services related to the state's student population and development and enhancement of educational programs.

Does not include client services paid directly to providers/contractors of direct services to clients.

71105 Technical Research Services

The amounts expended for studies or services related to transportation, traffic safety, commute programs, natural resources, agriculture, environment, science, biology, marine biology, water resource, hydrology and aquatic issues. Also includes property appraisals; real estate services; historical research; archaeological and historic site surveys; aerial surveys, and photogrammetry; industrial safety and industrial hygiene services; hazardous and non-hazardous waste services; and seismic safety studies.

71106 Marketing Services

The amounts expended for services to develop or implement a marketing or advertising plan or campaign; services related to marketing or promoting a university's services or agricultural commodities and state tourism ; public relations, market branding; media specialist and media relations services; and market research and development. Also includes public involvement and public outreach campaigns; trade development and assistance; development of market research and customer satisfaction surveys and/or assessment of survey results; conference or trade show coordination/planning/funding; fund raising; and related types of services.

71107 Communication Services

The amounts expended for services to design, develop, and/or provide oversight of audio/video media productions, brochures, manuals, guidelines, newsletters, display exhibits, signs, posters, annual reports, etc.; technical writing/editing; speech writing; oral history writing; grant writing; graphic design services; development of communication strategies; and other related services to inform the public or other governmental agencies about a subject or issue. **Does not include** services related to installation of computer system linkage and telecommunications systems.

71108 Training Services

The amounts expended for services for managerial training; employee counseling services; guest speakers for most types of functions; curriculum development for all types of training services; conversion to on-line courses; and development of tests and test questions and administration of testing when it includes evaluation of candidates or similar services.

Does not include training provided directly to university clients.

71109 Recruiting Services

8/5/2013

The amounts expended for the services performed by a professional search firm to assist in recruitment of a successful candidate to fill vacant positions in the university.

Does not include amounts paid to trade magazines, or newspapers for publishing open position announcements.

71110 ~~Other Personal~~ Professional Services

The amounts expended for professional service contracts other than those described above, including insurance brokering, labor negotiations, development of test questions for professional licensing exams, acquisition development, safety audits, ergonomic evaluations, ADA evaluations, and creation of original works of art.

Does not include training provided directly to university clients.

Other Contractual Services

Specialized contractual services for routine, continuing and necessary functions not included in ~~Personal~~ Professional Services above. Payments are generally subject to IRS reporting on Form 1099. Payments to a corporation, other than medical services suppliers, should be coded to Purchased Services 71213. Direct payments to doctors or others providing health care services under insurance plans should be coded to 71212.

71200 Contractual Services – General – Guest speakers, lecturers, athletic official’s fees, performing artist’s fees, student teacher supervision and other IRS reportable services.

71201 Contract Services- IT General- Technology functions such as data entry, scanning, indexing, programming and analysis.

71210 Purchased Services Maintenance – Office equipment, printing equipment, scientific equipment, etc.

71211 Purchased Services – Software Maintenance – Software maintenance contracts.

71212 Purchased Services – Medical – Services purchased for medical treatment.

71213 Purchased Services - General – Other services not specifically covered in previous accounts.

71214 Purchased Services – IT Training – Services purchased for technology training.

71220 Direct Payments to Providers – Contracts entered into for professional or technical services to be provided by an organization which will result in the delivery of direct services to individual clients, such as medical services.

Goods and Other Services

Utilities

Amounts expended for utility services.

71300	Electricity
71310	Natural Gas
71311	Diesel
71320	Water
71330	Sewage
71350	Waste Disposal
71360	Power Plant

Supplies and Materials

All materials and supplies, whether acquired by formal contract or other forms of purchase which are: (a) ordinarily consumed or expended within one year after being put into service; (b) converted in the process of construction or manufacture; or (c) used to form a minor part of equipment or fixed property.

71400	<u>Supplies</u> - All supplies which include office, instructional/research/ medical, data processing, computer, photographic, graphic arts, electronic media film and theatre, athletic, recreational, cleaning, campus safety & police & uniforms, and environmental health, kitchen and housekeeping, copy & reproduction, telecommunications, and other miscellaneous supplies, non-library books, brochures, and other printed materials. No small appliance or equipment exceeding \$300 per unit.
71402	Library OCLO
71403	<u>Facilities Maintenance Supplies</u> - Supplies including custodial, janitorial, hardware, abrasives, paints, fertilizers, seeds, sprays, chemicals, small tools, flowers, shrubs, etc. (and reclass)
71404	<u>Facilities Maintenance Supplies- Reclass-</u> Reclassification of costs.

Printing

71410	<u>Printing</u> - Printing, duplicating, and copying services provided by a commercial printer. Also, includes binding, typesetting, labeling, and folding, etc.
71411	<u>Printing - Copier</u> – University departmental copier charges for usage and recharged via special journal.
71412	<u>Printing - Print Shop</u> – Printing services provided by the Print Shop and recharged via special journal.

Communications

71420	<u>Telephone</u> – Telephone bills including 800 numbers or toll number
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maintenance, cell phone bills. Telephone installation costs and internet access charges. Also includes amounts expended for videoconferencing and data communication, such as data line costs, modems, routers, gateways, Internet and other bundled service costs.

- 71421 Miscellaneous Communication – United Parcel, Federal Express, fax usage, on-line (internet) services, satellite downlink, paging services.
- 71422 Postage - Meter machines refills, permit fees and all classes and rates of postage.

Rentals and Leases

- 71430 Rental Equipment & Other - All rental and leases of equipment, films, media, and miscellaneous items including demurrage; also postage meter rental.
- 71431 Rental – Building and Room – All building, office, conference room rentals or leases.
- 71432 Rental Land – Leases or rental of land.
- 71433 Rental Annual Leases – Rental and leases of copiers and other annual leases.

Repairs

Normal upkeep or restoration of buildings, equipment to keep them in their present condition, prevent deterioration or restore them to previous condition.

- 71440 Repairs - Building
- 71441 Repairs - Equipment
- 71442 Repairs - IT Equipment – Any technology equipment
- 71443 Repairs - Maintenance - Utilities, Grounds and Other
- 71444 Repairs - Vehicles
- 71445 Repairs - Auto Shop

Other

- 71446 Vehicle – Gas – Purchase of fuel from external service.
- 71447 Vehicle – Fuel Farm – Purchase of fuel for the Fuel Farm.
- 71450 Data Processing Services – Department of Information Services or other state data processing installations for data processing services.
- 71451 Attorney General – Attorney General’s Legal Services revolving fund for legal services.
- 71452 Personnel Services – Department of Personnel for services in connection with the appointment, training, promotion, transfer, layoff, recruitment, retention,

classification, compensation, removal, discipline, labor relations and welfare of state employees. Includes HEPB, Employment Security and other services.

- 71453 Auditing Services – Office of State Auditor for auditing services.
- 71454 Archives & Records Management – Secretary of State for archiving, storage and records management services.
- 71455 OMWBE Services – Office of Minority and Women’s Enterprises for services.
- 71460 Dues and memberships – Individual and/or department participation in associations, organizations and conventions.
- 71461 Conference & Registration Fees – Conference and meeting registrations. Includes teleconferences.
- 71462 Insurance – Liability, property, vehicle, fire, accident, and all other forms of insurance.
- 71463 Education and Training of Employees – Training coordinated through Human Resources. Also for employee classes for re-certification and asbestos training.
- 71464 Subscription Non-Library – Periodicals, magazine, newspaper and other subscription services for departmental use.
- 71470 Miscellaneous Other – Goods and services other than those described in above object codes.
- 71471 Freight – Freight costs which are not identifiable with purchase.
- 71472 Public Relations - Advertising, banners, promotions, reimbursement, meals, awards, prizes and tickets.
- 71473 Miscellaneous Fees & Interest – Fees and interest expense other than those described in above object codes.
- 71474 Work-study – Miscellaneous -
- 71475 Collection Expense – Payments to collection agencies.
- 71476 Bad Debt Expense – Portion of receivable balance now determined to be uncollectible.
- 71499 Procurement Card – Default account used with procurement card services.

- 71600 Non-capitalized Small & Attractive - All furnishings and equipment that is small and attractive except technology and software as defined in the State Administrative & Accounting Manual section 30.40.20. These items are tagged.

- 71601 IT Equipment – Small & Attractive – Use for technology equipment purchases.
- 71602 Software – Small & Attractive – Use to record software purchases.
- 71650 Equipment - Non-Capitalized – All furnishings and equipment except technology and software that are **not** considered small and attractive.
- 71651 IT Equipment – Non-Capitalized – Use for technology equipment purchases.
- 71652 Software - Non-Capitalized – Use for software purchases.

Travel

Subsistence and Lodging

Employee lodging and/or subsistence expenses incurred while traveling on official university business.

- 71710 In-State – Per Diem
- 71711 In-State Per Diem - Taxable
- 71720 Out-of-State – Per Diem
- 71721 Out-of-State – Per Diem - Taxable

Air Transportation

Employee air transportation expenses incurred while traveling on official university business.

- 71712 In-state – Air Fare
- 71722 Out-of-State – Air Fare

Private Automobile Mileage

Employee reimbursement for private car mileage incurred while traveling on official university business.

- 71730 Private Automobile Mileage
- 71740 Other Travel Expenses – All other travel costs incurred while traveling on official university business.
- 71750 Prospective Employee Interview Expenses – Amounts reimbursed to prospective employees for travel and associated living expenses incurred in connection with being interviewed by agencies for future employment with the state.
- 71760 Moving Expense – Employee relocation expense.
- 71761 Moving Expense - Taxable
- 71762 Meals (Light Refreshment) – Reimbursement or payment during meetings and training sessions per Meals and Light Refreshments procedure.

- 71770 Motor Pool Services – Use of vehicles from university motor pool.
- 71771 Other Motor Pool – Use of vehicles between university departments or accounts (not Motor Pool vehicles)
- 71800 Administrative Costs – Recovery of overhead costs of university operations provided to university self-support areas or functions.
- 71850 Recharge Centers – Recovery of costs provided by one department to another for recognized recharge centers.

Equipment

Equipment: Capitalized

Furniture, equipment and software costing or valued at \$5,000 or greater. These items are considered as capital assets in accordance with state policy. These items are tagged.

- 72010 Equipment-Capital - All furniture and equipment except technology and software that is capitalized.
- 72011 IT Equipment – Capital – Use for technology equipment purchases.
- 72012 Software – Capital – Use for software purchases.

Equipment: Library

All books, maps and films formally cataloged by the library. Also, sound filmstrips, slide sets, prepared transparencies and prerecorded audio or video recordings, and periodicals cataloged for library.

- 72020 Library – Books
- 72030 Library – Periodicals
- 72031 Library – Lost & Paid
- 72032 Library - Grants

Capitalized Resources

Amounts paid for land, buildings, improvements other than buildings, and other items (excluding movable equipment) which have an extended useful life.

- 73010 Land – Cost of acquiring land, clearing and grading costs, costs of razing buildings or other improvements acquired with land and which were not intended for permanent use at time of acquisition.
- 73020 Building-Purchase and Construction – The acquisition cost of already constructed buildings including broker and appraisal fees, legal expense, and repairs to put buildings in required condition for intended use. Cost for fixed equipment and furnishings of a building when initially acquired. Excludes items classified as equipment under 5300. The cost of base contracts for construction, additions,

alterations and modernization of buildings, including contracts for general, mechanical and electrical, even though negotiated separately. Includes the cost of all change orders or contract extensions negotiated for the construction of the building.

- 73030 Improvements Other Than Buildings – The construction, addition, and alterations to improvements other than buildings; such as tunnel and utility systems, water and sewer systems, street lights and signs, braces and retaining walls, parking, facilities, ferry and toll bridge construction, shoreline protection projects, and leasehold improvements.
- 73040 Grounds Development – Landscaping and other ground development unrelated to a building or other facility for general aesthetic, weed control or other purposes.
- 73050 Architectural and Engineering Services – Architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project.
- 73060 Capital Planning – Planning or determining feasibility of a specific capital project or projects.
- 73070 Relocation Costs – Reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects.
- 73080 Other Capital Outlays – Capital projects costs not specifically indicated above. Includes resident inspection, administrative and legal costs, safety code and compliance, survey and tests, and taxes.
- 73090 Works of Art – Acquisition and maintenance of permanent art collections.

Scholarships and Grants

- 75000 Scholarships - Financial aid to students attending the university.
- 75010 Stipends – Stipends to students under oversight of Internship office.
- 75020 State Financial Aid Matching – Funds to be used as matching funds for student financial aid programs.

Loan Cancellations

- 75800 Loan PIC – Peace Corps
- 75801 Loan PIC – Law Enforcement
- 75802 Loan PIC – TC Post 72
- 75803 Loan PIC – Bankruptcy
- 75804 Loan PIC – Child & Family
- 75805 Loan PIC – Nurse/Medical
- 75806 Loan PIC – Military Pre 72
- 75807 Loan P & I Cancellations

75808	Loan PIC – TC Pre 72
75809	Loan PIC – Teaching Service
75810	Loan PIC – Special Education
75811	Loan PIC – Death
75812	Loan PIC – Disability
75813	Loan PIC – Headstart
75814	Loan PIC – DOE Disability
75815	Loan PIC – DOE Assignment
75816	Loan PIC – Action Volunteer Services
75817	Loan PIC – Write Off

Debt Service

76100	<u>Bond Debt Principal</u> – The payment of principal on the various forms of indebtedness incurred by the University.
76110	<u>OST Debt Principal</u> – The payment of principal on lease/purchase agreements with Office of State Treasurer.
76200	<u>Bond Debt Interest</u> – The payment of interest on the various forms of indebtedness incurred by the University.
76210	<u>OST Debt Interest</u> – The payment of interest on lease/purchase agreements with Office of State Treasurer.
76300	<u>Other Debt Service</u> – The payment of other related charges on the various forms of indebtedness incurred by the University.
76400	<u>Amortization</u> – Record amortize costs related to bond debt.

Indirect Cost Recovery

77000	<u>Indirect Cost Recovery</u> – Indirect costs on grants or contracts are those costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, and institutional activity, or any other institutional activity. Object codes 8011 through 8016 further define areas identified in distribution of indirect costs.
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OPERATING TRANSFER

All transfers between indexes/funds are to be recorded in this series of accounts. These entries will be recorded in the operating ledger. (Note: Prior to July 1, 2013 the transfers were recorded in the general ledger using 9xxxx accounts.)

- 81100 Mandatory Transfers-In - Debt Payment – Record transfers for bond issues and state lease purchase transactions.
- 83200 Non-Mandatory Transfers-In – Capital Expenditures – Record transfers for Unexpended Plant Funds-Local (91xxxx).
- 83300 Non-Mandatory Transfers-In – Other – Record transfers between funds. i.e. funds 13xxxx.
- 86100 Mandatory Transfers-Out – Debt Payment – Record transfers for bond issues and state lease purchase transactions.
- 88200 Non-Mandatory Transfers-Out – Capital Expenditures – Record transfers for Unexpended Plant Funds-Local (91xxxx).
- 88300 Non-Mandatory Transfers-Out – Other –Record transfers between funds. i.e. funds 13xxxx.

Note: These transfers will be seen on FGIBDST, same as revenues and expenses.