

2. SAP FINANCE CHART OF ACCOUNTS



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CHART OF ACCOUNTS OVERVIEW

The Chart of Accounts is a series of accounting codes used to classify or categorize financial transactions such as assets, liabilities, fund balances, budgets, revenues, expenses, and encumbrances. The following are the accounting codes used within the SAP-FI System:

- **Business Unit** – This two-digit code is used to distinguish the separate corporate entities (universities) tracked within the SAP-FI system. Business Unit **60** represents Millersville University.
- **Fiscal Year** – This four-digit code identifies the particular fiscal period to which a financial transaction is posted. Millersville University’s fiscal year runs from July 1 to June 30. The fiscal year code for 2006-07 is “2007,” for 2007-08 it is “2008,” etc.
- **Fund** – This ten-digit code is used to summarize balance sheet information (assets, liabilities, fund balances) for the Educational and General Fund, for each Auxiliary Enterprise, and for individual Restricted funds such as grants or gifts. All funds begin with **60** which identify them as Millersville University funds.
- **Cost Center/Fund Center** – This ten-digit code is used to identify a department, budget unit, or organizational entity. In SAP-FI, cost centers are used to capture revenue and expenditure information. Fund centers are used to capture budgets and display the revenue and expenditure information contained in the associated cost center.
- **WBS (Work Breakdown Structure) Element** – This twelve to sixteen digit code is used to describe a grant or capital project. A WBS element is identified by a decimal after the first ten digits. Similar to a cost center, a WBS element captures revenue and expenditure information related to individual capital projects or grants. Each WBS has an associated Fund Center which is used to capture budgets and display the revenue and expenditure information contained in the WBS element.
- **Order (also referred to as Internal Order)** – This six-digit code is used to further segregate expenditures within a department’s cost center. Orders can be used to group expenditures by unique categories. For example, the Biology Department might want to determine the amount of expenditures associated with a specific course. By assigning an order to all expenditures, regardless of the G/L account to which they are posted, the department will be able to determine the funds expended for that particular course.
- **G/L Account/Commitment Item** – In SAP-FI, G/L accounts are six-digit codes used to classify revenues and expenses (e.g., tuition, supplies, travel). G/L accounts are also used to categorize assets, liabilities, and fund balances within funds. Commitments Items are used in the budgeting component of SAP-FI to classify revenue and expense budgets and display the revenue and expenditure information reported by the associated G/L account codes.
- **Functional Area** – This four-digit code is used to capture the purpose of the expense. The functional area code is primarily used to track program expenditures (e.g., instruction, student support, research) for PASSHE reporting purposes and is used nationally throughout higher education.

SELECTED REVENUE AND EXPENSE G/L ACCOUNT CODES/COMMITMENT ITEMS

Sap G/L Account/ Commitment Item	Sap Acct Desc	Comments
REVENUES		
405000	Continuing Education Instruction (non-credit)	
410200	Orientation Fees	
410400	Payment/Registration Related Fees	
410515	Infirmery Charges	
410635	ID Replacement Fee	
469160	Testing Services	
469200	Miscellaneous Sales	
469243	Parking Decals/Registration	
469260	Library Fines	
469280	Library Fees	
469288	Library Book Replacement	
469320	Copying/Duplication/Printing Revenue	
469444	Center Revenue	
478000	Parking Fines	
479000	Miscellaneous Revenue	
479330	Salary/Benefit Recovery	
PERSONNEL COMPENSATION		
510580	University Funded Student Employment	
510581	Graduate Student Employment- Generally Funded	
510591	Federal Work Study-Wages	

Sap G/L Account/ Commitment Item	Sap Acct Desc	Comments
<u>SERVICES, SUPPLIES, OTHER, & CAPITAL EXPENSE</u>		
NON-PERSONNEL	Non-Personnel	Holding account for a pool budget
<u>SERVICES</u>		
605100	Postage/Freight/Shipping	
606100	Telephone & Telecommunications	
606115	Long Distance Telephone Service	
606130	Telephone Equipment Installation	
607100	Advertising	
608110	Subscriptions	
609100	Memberships & Dues	
610100	Printing & Duplicating	Bdgt Use Only (in-house printing)
610130	Printing Services, Contracted	
615100	General Travel	
615140	Human Resources Recruitment Travel	
615150	Athletic Recruiting & Scouting Travel	Bdgt, Acct & Athl Use Only
615160	Athletic Team Travel	Bdgt, Acct & Athl Use Only
620100	Computing & Data Processing Services	
620110	EDP Equipment Maintenance & Repair	
620120	EDP - Other Services	
625100	Professional Services	
625330	Hazardous Waste Removal	Health & Safety Use Only
630210	Contracted Repairs	
630215	Contracted Personnel Services	
630220	Contracted Maint - Bldgs & Grounds	
630225	Contracted Maint - Ofc Eqp	
635100	Insurance	
640100	Electric	
641100	Natural Gas	
642100	Heating Fuel Oil	
646110	Water	
646115	Sewage	
646120	Cable Television	
646125	Trash/Sanitation	
650110	Rental/Operating Lease -Equipment & Machinery	
651000	Rental/Lease - Real Estate	
655900	Other Miscellaneous Services	
665135	Athletic Meals	Bdgt, Acct & Athl Use Only

Sap G/L Account / Commitment Item	Sap Acct Desc	Comments
630200	Contracted Services	
665110	Contractor Food Services	
660100	Office Supplies	
660125	Equipment (noncapital)	
660130	Furniture & Furnishings (noncapital)	
660300	Educational Supplies	
660320	Audio-Visual Materials/Supplies	
660400	Maintenance Supplies	
660416	Grounds Supplies	
660420	Housekeeping Supplies	
660430	Motor Fuels/Gasoline	
660500	Health Services Supplies	
660600	Athletic Supplies	Bdgt, Acct & Athl Use Only
660610	Athletic Game Clothing & Equipment	Bdgt, Acct & Athl Use Only
660620	Athletic Field Supplies	Bdgt, Acct, Athl & Facilities Use Only
660700	Other Supplies	Bdgt Use Only for Storeroom CB's
660715	Wearing Apparel	
660800	Library Materials & Supplies	
660810	Books (micro)	
660815	Library Binding	
660820	Periodicals/Serials (paper)	
660825	Periodicals/Serials (micro)	
660830	Interlibrary Loan	
660835	Electronic Database Subscriptions	
660836	E-Books	
660840	Library Software	
660845	Audio-visual/Multi Media Equipment	
660850	Library - Other	
665130	Other Food Supplies	
OTHER		
695005	Tuition and Fees Expense	

Sap G/L Account/ Commitment Item	Sap Acct Desc	Comments
<u>CAPITAL EXPENSE</u>		
700000	Land Acquisition	
710000	Buildings	
720000	Building Improvements	
730000	Improvements Other than Buildings	
740000	Equipment & Machinery	
750000	Furniture and Furnishings	
760000	Library Books (Capitalized)	
DEPARTMENTAL CHARGEBACKS		
<u>CHARGEBACK REVENUES</u>		
830100	Printing/Duplicating Chargeback Revenue	Bdgt & Acct Use Only
830300	Telephone Chargeback Revenue	Bdgt & Acct Use Only
830400	Mileage Chargeback Revenue	Bdgt & Acct Use Only
830600	Storeroom Chargeback Revenue	Bdgt & Acct Use Only
830900	Administrative Overhead Chargeback Revenue	Bdgt & Acct Use Only
830950	Other Chargeback Revenue	Bdgt & Acct Use Only
831000	Indirect Cost Chargeback Revenue	Bdgt & Acct Use Only
<u>CHARGEBACK EXPENSE</u>		
820900	Administrative Overhead Chargeback Expense	Bdgt & Acct Use Only
821000	Indirect Cost Chargeback Expense	Bdgt & Acct Use Only
<u>BUDGET RESERVES</u>		
901	Pers Exp Reserves	
902	Oper Exp Reserves	
903	Cap Exp Reserves	

DEFINITIONS OF REVENUE G/L ACCOUNT CODES/COMMITMENT ITEMS

Used within Departments and Independently Budgeted Operations

Many university departments which receive ongoing operating budget allocations also engage in entrepreneurial activities (such as conferences) which generate registration fees or other miscellaneous income. In addition, the university has various independently budgeted operations and other programs which generate revenue as well. The revenues associated with these special activities are often accounted for within the department's discretionary operating budget.

Listed below are the G/L account codes/commitment items for revenues that are typically generated by departments and independently budgeted operations.

405000 – Continuing Education Instruction (non-credit) – Used to post the revenue associated with non-credit Continuing Education programs or courses such as the Elderhostel Program and certain summer Institutes offered by the Office of Professional Training and Education. This revenue may include some additional fees for extra materials used in some courses.

410200 – Orientation Fees – Used to post revenue associated with the university's orientation fee charged to students and parents for attending orientation.

410400 – Payment/Registration Related Fees – Used to post revenue received from charges to participants attending departmental sponsored conferences or special programs such as the Tech Camp for Kids, the Foreign Language High School Camp, etc.

410515 – Infirmary Charges – Used to post revenue generated from medication and medical supplies dispensed to patients.

410635 – ID Replacement Fee – Used to post revenue generated from students requesting replacement of ID cards.

469160 – Testing Services – Used to post revenue generated from testing services provided by the university's Testing Center.

469200 – Miscellaneous Sales – Used to post revenue generated from the sale of educational activities such as the Music Prep program.

469243 – Parking Decals/Registration – Used to post revenue generated from the sale of parking permits.

469260 – Library Fines – Used to post revenue generated from charges to students and patrons for overdue library materials.

469280 – Library Fees – Used to post revenue generated from the fee charged to external individuals for use of services provided by the Library.

469288 – Library Book Replacement – Used to post revenue generated from charges to students and patrons for lost and damaged library materials.

469320 – Copying/Duplication/Printing Revenue – Used to post revenue collected from external individuals, organizations, and students for services provided by the university's Print Shop.

469444 – Center Revenue – Used to post revenue collected from the operations of the university's centers such as the Costume Shop.

478000 – Parking Fines – Used to post revenue generated from charges to students, staff, and visitors for parking violations.

479000 – Miscellaneous Revenue – Used to post revenue from all miscellaneous sources not specifically covered elsewhere. Examples include revenue received from Student Services, Inc. for support of university sponsored lectures and cultural events, revenue received from students for Math calculators not returned at semester end, etc.

479330 – Salary/Benefit Recovery – Used to post revenue generated from charges to external individuals or organizations for labor. Examples include reimbursement for Intramural Lifeguard labor provided to summer camps and reimbursement for University Police labor provided for coverage at certain events.

DEFINITIONS OF EXPENDITURE G/L ACCOUNT CODES/COMMITMENTS ITEMS

Used within Departments and Independently Budgeted Operations

The University is required by the Pennsylvania State System of Higher Educator to categorize its expenditures into three major areas.

- Personnel Compensation
- Services/Supplies/Other
- Capital Expenditures

Within the major areas, expenditures are further categorized by type. Each type of expenditure is assigned a unique G/L account/commitment item code. Personnel expenditures consisting of regular and student wage payrolls are charged to cost centers on a biweekly basis. Departmental discretionary budget allocations and most independent operation budgets are typically used for a wide range of expenditures that fall into the Services, Supplies, and Capital categories. Listed below are the non-personnel G/L account codes/commitment item codes that are typically used within departments and independently budgeted operations.

SERVICES/SUPPLIES/CAPITAL

NON-PERSONNEL – The Non-Personnel commitment item is used to post a fund center’s overall operating budget allocation when a department has chosen to pool budget its operating budget allocation. No expenditures are posted to this account.

605100 – Postage/Freight/Shipping – The cost of postal services including stamps, metered mail, permits in lieu of postage, registered mail, stamped postcards and envelopes, rental of post office boxes and contracted mailing services. All commercial carrier services, delivery services, and other “freight-out” costs are charged to this commitment item. As a general rule, “freight-in” is included in the purchase price of the item transported and would be included in the overall cost of the purchased item. If costs for shipping or freight cannot be properly charged with the purchased item, they may be charged to the postage/freight/shipping commitment item code.

606100 – Telephone & Telecommunications – Recurring monthly costs for telephone equipment and line rental. This cost is generally charged only to certain independently budgeted operations and to all auxiliary operations.

606115 – Long Distance Telephone Service – The cost of all toll charges including credit card, collect, and third-party charges and telegrams.

606130 – Telephone Equipment Installation – The costs for one-time charges associating with installation or changing telephone equipment or service.

607100 – Advertising – The cost of space in newspapers and other publications, time on radio and television, promotional tapes and all advertising agency fees. Generally, the majority of the university’s advertising is associated with recruitment and public relations activities and is not charged to a department’s discretionary budget. However, on occasion, a department may wish to advertise a special event and would be charged with the expenditure.

608110 – Subscriptions – The cost of subscriptions for periodicals such as technical and scientific journals, magazines, newspapers and similar services purchased on a subscription basis. Library periodicals are charged to the appropriate library materials commitment items.

609100 – Memberships & Dues – The cost of membership dues paid to organizations and associations.

610100 – Printing & Duplicating – The cost of all printing and copy work provided by the university's Print Shop. This code is used for departmental charge-back purposes and is not used for externally contracted printing services.

610130 – Printing Services, Contracted – The cost of all printing, engraving, duplicating, binding, blueprinting, photo-stating and similar services provided by outside agencies. This commitment item code should include the cost of paper or other supplies necessary and billed as part of the service.

615100 – General Travel – Payment or reimbursement to university employees, officials, students and others for transportation (including mileage allowance for use of private vehicles), meals, lodging, conference registration fees, communication expense, tolls, parking fees, and other necessary expenses incurred while traveling on official university business. This account code also includes the cost of any authorized employee moving expenses. With respect to special conferences, meetings and workshops, this commitment item code is used to cover registration fees, space and booth rentals. All out-service training costs (credit generating and non-credit generating) are also charged to this G/L account.

615140 – Human Resources Recruitment Travel – Cost of job applicant transportation, meals, lodging or other eligible expenses incurred in conjunction with an employment interview.

615150 – Athletic Recruiting & Scouting Travel – Cost of travel expenditures associated with athletic recruiting and scouting. Use of this G/L account is limited to the Men's and Women's Athletic Departments.

615160 – Athletic Team Travel – Cost of travel expenditures associated with the university's athletic teams. Use of this G/L account is limited to the Men's and Women's Athletic Departments.

620100 – Computing & Data Processing Services – The rental costs for computer hardware, printers, and other peripherals. This also includes rental costs for proprietary software such as operating systems, data base management systems, and other specialized software products.

620110 – EDP Equipment Maintenance & Repair – The costs of maintenance and service contracts on all types of electronic data processing hardware and software.

620120 – EDP – Other Services – The cost of vendor-provided electronic data processing services such as data entry services, systems design, backup facilities, rental costs for dial up and dedicated leased communications lines and modems.

625100 – Professional Services – The cost of all consultant fees, honoraria, and other professional services. This includes consultant contracts with outside agencies, specialists, or experts to obtain advice and recommendations on a course of action or to obtain an evaluation of an existing program. It also includes the costs of all honoraria and charges for other professional services purchased from outside organizations, individuals, or Commonwealth agencies. Such professional services include architect fees, training workshops, design services, legal fees and services, accounting and auditing services, and banking and investment services.

625330 – Hazardous Waste Removal – The cost of all hazardous waste removal contracts. Use of this G/L account is limited to the university's Health and Safety Office.

630200 – Contracted Services – The cost of housing guests, such as job applicants or other groups such as the Summer Orientation program in the university's dormitories.

630210 – Contracted Repairs – The cost of all one-time repair services to buildings, grounds, equipment, furniture, motorized equipment, etc. Repairs are defined as costs which will restore the asset to a condition that will permit the effective use of the asset up to but not beyond its previously determined useful life. Major renovations that may be capitalized should be charged G/L Account 72000 – Building Improvements or 73000 – Improvements Other Than Buildings.

630215 – Contracted Personnel Services – The contracted costs of temporary personnel hired through independent employment contractors and temporary help agencies. These temporary personnel are not considered university employees or paid through the university's payroll system.

630220 – Contracted Maint – Bldgs & Grounds – The costs associated with janitorial services, window cleaning, laundry and dry cleaning, elevator maintenance, exterminating services, etc., provided by outside vendors.

630225 – Contracted Maint – Ofc Eqp – The cost of annual maintenance and service contracts on office equipment, typewriters, copiers, printing equipment, postage equipment, alarm systems, educational and scientific equipment, musical instruments, language laboratories, etc.

635100 – Insurance – The cost of insurance and bonds. This includes the cost of fine arts insurance, employee liability insurance, employee faithful performance bonds, boiler and machinery insurance, auto liability insurance, etc. Although department discretionary operating budgets generally do not incur this type of expense, certain independently budgeted operations may.

640100 – Electric – The cost of electric power.

641100 – Natural Gas – The costs for propane, natural gas, and other gas used for heating, cooking, or other purposes. Gasoline is charged to G/L account code 660430 – Motor Fuels/Gasoline.

642100 – Heating Fuel Oil – The cost of fuel oil used for heating purposes.

646110 – Water – The cost of water as billed by the Borough of Millersville.

646115 – Sewage – The cost of sewerage as billed by the Borough of Millersville.

646120 – Cable Television – The cost of cable television services provided to the university's Housing and Residential Program by an outside vendor. Although generally not prevalent, several university departments have also entered into cable service contracts and this cost would be charged to each department's discretionary operating budget.

646125 – Trash/Sanitation – The cost of garbage and refuse removal.

650110 – Rental/Operating Lease – Equipment & Machinery – The cost of renting office equipment, motorized equipment, buses, and all other equipment and commodities such as chairs, sound systems, press shelters, tables, etc.

651000 – Rental/Lease – Real Estate – The cost of rental for leasing buildings, office space, classroom space, etc. Short-term space rentals associated with conferences, etc. should be charged to G/L Account 615100 – General Travel.

655900 – Other Miscellaneous Services – The cost of miscellaneous services not defined elsewhere. Examples of such miscellaneous services include participating fees, accreditation fees, clipping services, music license agreements, modeling services, etc.

665110 – Contractor Food Svcs – The cost of all dining services provided by the university's Dining and Conference Services Department to university departments.

665135 – Athletic Meals – The cost of all dining services provided to the Men's and Women's Athletic teams by the university's Dining and Conference Services Department.

660100 – Office Supplies – The cost of supplies consumed or used in the day-to-day operations of offices, departments, and in the classroom should a department choose not to use code 660300 – Educational Supplies. Supplies include paper, envelopes, forms, binders, waste baskets, ribbons, pencil sharpeners, copying and printing supplies, etc. The cost of instructional supplies such as laboratory supplies, recreational supplies, educational videos, etc. may also be charged to the office supplies G/L account should a department desire to do so.

660125 – Equipment (non-capital) – The cost of all equipment (non-computer and computer) **with a value of \$4,999 or less** which is expected to have a useful life of more than two years, which can be used repeatedly without materially changing or impairing its physical condition, and which can be kept in serviceable condition by normal repair, maintenance, or replacement of components. Examples of equipment include scientific equipment (microscopes, etc.), computers, VCR's, copiers, fax machines, grounds equipment (tractors, etc), educational equipment (pianos, etc), telecommunications equipment, etc.

660130 – Furniture & Furnishings (non-capital) – The cost of all furniture and furnishings **with a value of \$4,999 or less**. This G/L account code should be used to purchase items such as tables, sofas, chairs, lab stools, file cabinets, book cases, computer workstations, other modular workstations, and library shelving. This G/L account code should also be used for the purchase of all furnishings, carpeting, and draperies. Examples are window coverings and accessories such as shades, blinds, curtains, drapes and all carpeting.

660300 – Educational Supplies – The cost of instructional supplies consumed or used in the classroom. Should a department choose to use this G/L account (**not mandatory**) supplies such as laboratory supplies, recreational supplies, educational videos, etc. may be charged.

660320 – Audio-Visual Materials/Supplies – The cost of library audio and video cassettes and CD's, and library DVD formatted supplies.

660400 – Maintenance Supplies – The cost of all replacement and repair parts for machinery and equipment, and materials and supplies used in the repair, alteration or upkeep of buildings or grounds. Also included is the cost of small tools used in repair or maintenance work and the cost of supplies and parts necessary for the

operation of motorized equipment (oil, tires, batteries, etc.). The majority of maintenance supply expenditures incurred by the university are charged to the Physical Plant department.

660416 – Grounds Supplies – The cost of agricultural and grounds-keeping supplies such as seeds, fertilizers, mulch, sprays, grounds-keeping tools, sod, and minor plants and shrubs.

660420 – Housekeeping Supplies – The cost of all materials and supplies used in connection with the performance of general housekeeping services. Examples include bedding supplies (mattresses, bedspreads, sheets, pillows, etc.), cleaning supplies (detergents, soaps, brooms, mops, brushes, etc.), linens, yard goods for housekeeping supplies, tableware and kitchen ware (tablecloths, cutlery, dishes, pots and pans, and other kitchen utensils), etc. The majority of custodial supply expenditures incurred by the university are charged to the Physical Plant department.

660430 – Motor Fuels/Gasoline – The cost of all gasoline used in vehicles.

660500 – Health Service Supplies – The cost of all drugs and medical supplies used in the treatment of patients, athletes, etc. by the Health Service Department of used for instructional and research purposes by other departments.

660600 – Athletic Supplies – The cost of consumable supplies used during the day to day activities associated with athletic related activities. Examples would be athletic trainer supplies and video tapes required for the taping sporting events.

660610 – Athletic Game Clothing & Equipment – The cost of uniforms, practice gear, travel suits, and travel bags. This G/L account would also be used to capture the cost of athletic equipment such as lacrosse and field hockey sticks, baseballs, baseball bats, basketballs, etc.

660620 – Athletic Field Supplies – The cost of grounds-keeping supplies associated with maintaining athletic fields such as athletic field marking powder, softball infield materials, etc.

660700 – Other Supplies – The cost of supplies procured from the university's Roddy and Palmer storerooms. **This G/L account is used for interdepartmental charge-back purposes only and is not used for externally procured supplies.**

660715 – Wearing Apparel – The cost of all clothing and accessories such as University Police uniforms.

The below G/L account codes have been created for use by university libraries in tracking their non-capitalized library expenditures.

660800 – Library Materials & Supplies

660810 – Books (micro)

660815 – Library Binding

660820 – Periodicals/Serials (paper)

660825 – Periodicals/Serials (micro)

660830 – Interlibrary Loan

660835 – Electronic Database Subscriptions

660836 – E-Books

660840 – Library Software

660845 – Audio-visual/Multi Media Equipment**660850 – Library – Other**

665130 – Other Food Supplies – The cost of food and beverages consumed by humans. This G/L account code is generally used by the university's Dining and Conference Services department for grocery items.

695005 – Tuition and Fees Expense – The cost of academic and athletic scholarships.

700000 – Land Acquisition – The cost of all land purchased by the university, including acquisition costs such as legal fees, etc.

710000 – Buildings – The cost of all buildings and structures and all attached and fixed equipment (wiring, plumbing pipes, heating and cooling fixtures, boilers, generators, etc.).

720000 – Building Improvements – The cost of capital improvements to existing buildings and structures providing the improvement extends the life, increases the usefulness or book value of the asset, or changes the function of the structure.

730000 – Improvements Other than Buildings - The cost of alterations or improvements to land (fences, roadways, walks, grading and terracing, landscaping, etc.), or the construction or installation of exterior water lines, sanitary sewer lines, telephone lines, electric lines, steam lines, etc.

740000 – Equipment & Machinery – The cost of all equipment (non-computer, computer, and motor vehicles) **with a value of \$5,000 or more** which is expected to have a useful life of more than two years, which can be used repeatedly without materially changing or impairing its physical condition, and which can be kept in serviceable condition by normal repair, maintenance, or replacement of components.

750000 – Furniture & Furnishings – The cost of all furniture **with a value of \$5,000** or more.

760000 – Library Books – The cost of all non-electronic books regardless of dollar value.

DEFINITIONS OF DEPARTMENTAL REVENUE AND EXPENDITURE CHARGEBACK G/L ACCOUNT CODES/COMMITMENT ITEMS

Used within Departments and Independently Budgeted Operations

Many departments on campus provide specialized support services to other department. For example, the university's Print Shop provides printing and copying services to most departments and the university's Vehicle Operations shop provides MU vehicles to departments for use when engaging in off-campus university required travel. After the service has been provided, its cost is charged back to the department which has received the service.

Listed below are the chargeback revenue and expenditure G/L account codes to be used in SAP-FI.

830100 – Printing/Duplicating Chargeback Revenue – This G/L account code will be used to capture the credits generated by the university's Print Shop. Occasionally, other departments (e.g., a Dean's Office) will charge back the use of its copy machine to various departments within the school. This code will also be used to capture credits associated with this type of charge back.

830300 – Telephone Chargeback Revenue – This G/L account code will be used to capture the credits generated by Telecommunications via the chargeback of monthly telephone line and equipment charges to certain Independently Budgeted Operations and all Auxiliary Operations.

830400 – Mileage Chargeback Revenue – This G/L account code will be used to capture the credits generated by the Vehicle Shop through the departmental use of university vehicles including cars, vans, trucks, etc.

830600 – Storeroom Chargeback Revenue – This G/L account code will be used to capture the credits generated via departmental use of the university's Palmer and Roddy Storerooms.

830900 – Administrative Overhead Chargeback Revenue – This G/L account code will be used to capture in-kind personnel expense associated with certain independent operations and specially budgeted programs such as the Summer Orientation Program, the MIPP Program and the Traffic Fund.

830950 – Other Chargeback Revenue – This G/L account code will be used to capture credits associated with services provided to campus departments by certain independent operations and specially budgeted programs such as the Costume Shop, and the Instructional Materials Center.

831000 – Indirect Cost Chargeback Revenue – This G/L account code will be used to capture credits associated with in-kind operating expense incurred by the university when providing support to programs such as the Elderhostel Program, the Tech Camp for Kids, and the Music Prep Program.

820900 – Administrative Overhead Chargeback Expense – This G/L account code will be used to charge certain independent operations and specially budgeted programs such as the Summer Orientation Program, the MIPP Program and the Traffic Fund for in-kind personnel expense.

821000 – Indirect Cost Chargeback Expense – This G/L account code will be used to charge certain independent operations and specially budgeted programs such as the Elderhostel Program, The Tech Camp for Kids, and the Music Prep Program for in-kind operating expense.

DEFINITIONS OF DEPARTMENTAL BUDGET RESERVE COMMITMENT ITEMS

Used within Departments and Independently Budgeted Operations

BUDGET RESERVES – Budget Reserve Commitment Items are used to reserve budget allocations for a period of time during the fiscal year until the funds are ready to be used for a specific purpose or for general expenditures. Budget reserve commitment items are never used for actual expenditures or encumbrance of documents. When financial managers desire to use budget reserves, the reserves must be transferred to the “Non-Personnel” budget pool or to a specific line item G/L account code.

901 – Pers Exp Reserves – Serves as a temporary holding account for resources to fund dual employments and other personnel costs which are not covered from authorized complement dollars.

902 – Oper Exp Reserves – Serves as a temporary holding account for operating budget allocations that are to be reserved for an extended period of time.

903 – Cap Exp Reserves – Serves as a temporary holding account for resources allocated to fund equipment.