

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 2013-14 is “2014,” for 2014-15 it will be “2015,” 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 that 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 Code/ Commitment Item	SAP Account Description	Comments
REVENUES		
405000	Continuing Education Instruction (non-credit)	
410200	Orientation Fees	
410400	Payment/Registration Related Fees	
410515	Infirmary 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	

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Commitment Item	CI Description	Definition
Non-personnel	Non-personnel	Used for budget purposes only. Commitment item is used to post the overall budget allocation for a given funds center.
605100	Postage/Freight/Ship	The cost of postal services including stamps, metered mail, permits, registered mail, stamped postcards and envelopes, rental of post office boxes and contracted mail services. If the cost for shipping and freight cannot be properly charged with the purchased item, the freight may be charged to this commitment item.
606100	Telephone & Telecomm	Recurring monthly cost for telephone equipment and line rental. This does not include cell phone allowance.
606115	Long Distance Telephone Service	Toll charges including credit card, collect and third party charges
606130	Telephone Equipment Installation	Charges for the installation of phone equipment
606140	SSHENet Charges	Reimbursement due from Sytec for shared administrative system host site services provided throughout the year.
607100	Advertising	The cost of space in newspapers, web-hosted services and other publications, time on radio and television, promotional tapes and all advertising agency fees. May also include expenses related to advertising of an employee search or vacant position.
607200	Public Relations and Promotions	Expense for items used to raise funds (food, clothing, books, etc.) and marketing items
608110	Subscriptions	The cost of subscriptions for periodicals such as technical and scientific journals, magazines, newspapers and similar services purchased on a subscription basis. Note: Library periodicals are charged to the appropriate library materials.
609100	Memberships/Dues	Charges for any ongoing professional organization or association dues.
610130	Printing Services Contracted	Charges for Printing Services performed by outside vendors. Includes the cost of paper and other supplies necessary that are included and billed as part of 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, communication expense, tolls, parking fees, and other necessary expenses incurred while traveling on official University business.
615120	Administrative Travel	Athletic Administrative travel or the cost of any authorized employee moving expenses.
615125	Ex Vehicle Lease Exp	Charges for the President's Vehicle Lease
615140	Human Resources Recruitment Travel	Cost of job applicant transportation, meals, lodging or other eligible expenses incurred in conjunction with an employment interview. Must be approved by search chair.
615150	Athletic Recruiting and scouting travel	Recruiting and scouting travel
615160	Athletics Team Travel	Team buses, travel to competitions, lodging

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616000	Conference/Seminar Registration	Conference and Registration expenses including those paid from SSI using the student fee allocation funds
620100	Computing/Data Processing	Includes license contracts such as Ellucian, IntegraOne, Oracle, and EBSCO. The rental cost for computer hardware, printers and other peripherals. This also includes rental cost of proprietary software such as operating systems, database management systems and other specialized software products.
620110	EDP Equipment Maintenance/Repair	The cost of maintenance and service contracts on all types of electronic data processing hardware and software.
620120	EDP-Other Services	Shared Admin System and University Police traffic system. The cost of vendor provided electronic data processing services such as data entry services, system design, backup facilities, rental cost for dial-up and dedicated leased communication lines and modems.
625100	Professional Services	The difference between this and 625399 is determined by department to accommodate individual tracking needs. 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.
625210	Legal Services	Fees paid for legal services. Most of these will be charged centrally via "payments on behalf of" or consolidated university operations.
625220	Accounting/Auditing	Fees paid for internal and external auditing services. Most of these will be charged centrally via "payments on behalf of" or consolidated university operations.
625230	Cash Management Fees	Fees charged by the bank for services related to our bank accounts.
625235	Trust Service Fees	Fees charged by investment companies for trust management activities
625240	Bond Accounting Fees	Fees for PASSHE bond accounting services
625245	Bond Maintenance Fee	Fees related to the maintenance of bonds by PASSHE
625246	Bond Issuance Costs	Costs related to the issuance of bonds
625250	Credit Card Fees	Fees caused by accepting credit cards as forms of payment for specific purchases. Example: permit sales, conference registrations that are accepting credit card payments.
625300	Specialized Services	This item has been opened to track individual department needs for specific services that are required. Performing Arts uses this to pay performers and Athletics for Training/ Team development
625330	Hazard Waste Removal	Costs to remove pollutants such as mold and asbestos
625335	Clinical Services	Other medical and clinical services contracted for Athletics
625399	Other Professional Services	The difference between this and 625100 is determined by department to accommodate individual tracking needs. 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.
625430	Speaker Fees	Expenditures associated with hosting speakers on campus.

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625440	Co-Op Teachers Stipend	Stipend payments made to teachers functioning as co-op supervisors to students. Expenses should only be posted here via Accounting or Budget Offices. Does not include travel or other expenditures.
630110	Warranty Expense	Used for the cost of warranties or extended warranties associated departmental purchases
630200	Contracted Services	Charging for cost of housing guests on campus related to such events and programs as Chincoteague Bay Field Station, Orientation, and Native Plants Conference; Summer pre-season lodging for sports.
630210	Contracted Repairs	Charges for repair services performed by outside vendors
630215	Contracted Personnel Services	Charges for temporary help services
630220	Contracted Maintenance Building/Ground	The cost associated with janitorial services, window cleaning, laundry and dry cleaning, exterminator, elevator maintenance, etc. provided by outside vendors.
630225	Contracted Maintenance Office Equipment	The cost of annual maintenance and service contracts on office equipment including copiers, printers and postage equipment.
630230	Contracted Maintenance Other	The cost of annual maintenance for musical instruments, educational and scientific equipment.
630310	Game Support Personnel	LEMSA, and other individuals other than officials for competitions
630315	Game Officials	Officials for competition
630320	Entry Fees	Entry fees paid by Athletic teams
630325	Game Guarantees	Guarantees paid to other universities or colleges to attend home competitions
635100	Insurance	Costs for liability Insurance (Not insurance related to employee benefits such as health, life, disability, etc.)
640100	Electric	The cost of electric power.
641100	Natural Gas	The cost for propane, natural gas and other gas used for heating, cooking or other purposes.
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. (For utilities only)
646115	Sewer	The cost of sewage as billed by the borough of Millersville.
646120	Cable TV	The cost of cable television services provided to the University.
646125	Trash/Sanitation	Cost of garbage and refuse removal.
650110	Rental/Lease Equipment/Machinery	The cost of renting office equipment, motorized equipment and all other equipment and commodities such as chairs, sound systems, tables, etc.
650130	Rental/Operating Lease Vehicle	The cost of renting or leasing vehicles including busses.
651000	Rent/Lease Real Est	The cost for rental or leasing of building space, office space, classrooms, etc. Short-term space rentals for conferences and events should be charged to 607100.
655900	Other Miscellaneous Services	Miscellaneous services not defined elsewhere. Examples: participating fees, accreditation fees, license agreements, etc.
660100	Office Supplies	Office supplies consumed or used in day-to-day operations of offices and departments. Examples: paper, envelopes, binders, pens, etc.

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660105	Cash +/-	Cash overage/shortage
660125	Noncapital Equipment	Noncapital Equipment-Value under \$5,000 and will not be capitalized or depreciated but has a useful life of more than 2 years examples: Office equipment, adding machines, etc. Charge computer equipment to 660230
660130	Noncapital Furniture/Furnishings	Noncapital Furniture & Fixtures-Value under \$5,000 and will not be capitalized or depreciated but has a useful life more than 2 years examples: tables, book cases, etc.
660225	Noncapital Media Equipment	Noncapital Media Equipment-Value under \$5,000 and will not be capitalized or depreciated but has a useful life more than 2 years examples: Smart Tables, televisions, etc.
660230	EDP Equipment - Noncapital	Noncapital EDP Equipment-Value under \$5,000 and will not be capitalized or depreciated but has a useful life more than 2 years Examples: laptops, iPads, netbooks, etc.
660300	Educational Supplies	Instructional supplies consumed or used in the classroom. Should also include laboratory supplies, recreational supplies, educational videos, etc.
660320	Audio Visual Materials/Supplies	Cost of Library audio-visual materials and DVD formatted supplies.
660340	Musical Equipment	For purchases of new musical instruments valued under \$5,000 and will not be capitalized or depreciated but has a useful life of more than 2 years
660395	Education Supply Stock +/-	Education supply stock-over and short, inventory related
660400	Maintenance Supplies	Cost of all replacement and repair parts for machinery & equipment, materials and supplies used in the repair, alteration or upkeep of buildings and grounds, small tools, costs & supplies of operating motorized equipment
660405	Building Supplies	Items such as windows, doors, carpets and paint that are not capitalized
660416	Grounds Supplies	Cost of agricultural and grounds-keeping supplies. Examples: seeds, fertilizers, mulch, sprays, grounds-keeping tools, sod, minor plants and shrubs
660420	Housekeeping Supplies	Cost of all materials and supplies used in connection with the performance of general housekeeping services. Examples: bedding supplies, cleaning supplies, linens, tableware, kitchen ware
660430	Motor Fuels/Gasoline	Cost of all fuels used in University vehicles
660500	Health Services Supplies	Cost of drugs and medical supplies used in treatment of patients, athletes, etc. by Health Service Department, or used for instructional/research purposes by other departments
660600	Athletic Supplies	Cost of consumable supplies used in day-to-day activities associated with athletic related activities. Example: Athletic trainer supplies and supplies for videotaping sporting events.
660610	Athletic Game Clothing/Equipment	Athletic game clothing and equipment which includes uniforms, travel suits, practice gear and travel bags

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660615	Athletic Award/Banquet	Athletic awards and banquets
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. Entries to this account should be made by the Accounting or Budget Offices only for interdepartmental chargeback purposes only.
660715	Wearing Apparel	Cost of all clothing and accessories. Example: police uniforms
660800	Library Materials/Supplies	Library materials and supplies
660815	Library Binding	Library binding
660820	Library Journal Subscriptions (Print)	Subscriptions for library journals in print format
660827	Library Journal Subscriptions (Electronic)	Subscriptions for library journals in electronic format
660830	Interlibrary Loan	Interlibrary loan charges
660835	Library Elect DB Subscriptions	Library database subscriptions
660836	Library Books (Electronic)	Electronic library books
660840	Library Elect DB Purchases	Electronic library database purchases
660845	AV/Multi Media Equip	Audio-Visual Multi Media Equipment
660846	Library A-V (Video)	Library Audio-Visual
660850	Library - Other	Miscellaneous library expenses not defined elsewhere
665100	Contracted Food Services	Concession stand related expenses
665110	Contractor Food Services	Contractor food services which includes catering charges from DC&S to various departments
665125	Special Food Service	Recruiting Meals
665130	Other Food Supplies	Cost of food and beverages, generally used by DC&S for grocery items
665135	Athletic Meals	Team Meals only; summer practice, pre-game, scramble and meals on the road
672000	Refunds To Grantors	Return unused funds for grants(restricted funds)
675100	Plant Interest Expense	Capitalized interest on project reserves
675110	Interest Expense SSHE Bonds	Bond interest expense
675120	Interest Expense Capital Lease	Interest expense on leased items(copiers & postage machine)
675300	Amortization Expense	Bond entries for gain/loss on defeasance
690110	Chancellor's Office 1/2 Of 1%	1/2 of 1% paid to the Chancellor's office
690125	Indirect Expense	Indirect expenses for grants(restricted funds)
690130	Miscellaneous Other Current Charge	Miscellaneous other current charges, not defined elsewhere

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690145	Privatized Housing Profit Sharing	Shenks & Reighard Profit Sharing
695005	Tuition and Fees Expense	Tuition & Fees expense as the cost of academic and athletic scholarships
696000	Bad Debt Expense	Bad debt expense for students and non-student accounts. Expenses should only be posted here by the Accounting and Budget Offices.
697500	Other Tuition Waiver	Tuition waivers
698100	Nonemployee Housing Waiver	Housing waivers
720000	Building Improvement	Expenses (\$5,000 or above) that are related to a building improvement project. These are capitalized and depreciated over the life of the asset.
730000	Improvement Other Than Building	Expenses (\$5,000 or above) that are related to land improvements. These are capitalized and depreciated over the life of the asset.
740000	Equipment & Machinery	Expenses (\$5,000 or above) that are related to the purchase of equipment or machinery. These are capitalized and depreciated over the life of the asset.
750000	Furniture & Furnishing	Expenses (\$5,000 or above) that are related to the purchase of furniture or furnishings. These are capitalized and depreciated over the life of the asset.
760000	Library Books (Print)	Expenses (\$5,000 or above) that are related to the purchase of library books. These are capitalized and depreciated over the life of the asset.

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 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 that 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 – Personnel Expense Reserves – Serves as a temporary holding account for resources to fund dual employments and other personnel costs that are not covered from authorized complement dollars.

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

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