

Appendix A

NORTH DAKOTA UNIVERSITY SYSTEM

PEOPLE SOFT GENERAL LEDGER

ACCOUNT DESCRIPTIONS

Assets (101001-162102)

Assets are resources owned by the campus. Assets have value because they can be used or exchanged to produce the services or products of the campus. Assets possess service potential or utility to their owner that can be measured and expressed in money terms.

Petty Cash- (Acct 101001)- Used to account for a petty cash fund established for the purpose of disbursing small amounts that are not practical to pay by voucher. The funds are replenished periodically by submitting a voucher. All petty cash funds must be recorded on the general ledger and need prior approval from internal auditing or business office.

Cash on Hand- (Acct 102001)- Used to account for cash on hand maintained for the purpose of making change when collecting cash receipts (i.e. till or change funds). No disbursements should be made from cash on hand. All till or change funds must be recorded on the general ledger and have prior approval from internal auditing or business office.

Cash & Cash Equiv-Non BND Curr- (Acct 103000)- Used for account roll-up purposes only, not actual accounting transactions.

Cash - Non BND- (Acct 103251)- Represents cash deposited in a bank account or with a trustee outside the Bank of ND to which receipts, disbursements or transfers are recorded – checking account. Quasi-endowments recorded in 103251 thru 105501.

Cash-Savings/Money Mark-NonBND- (Acct 103501)- Represents the market value of any money market or passbook savings accounts invested outside of the Bank of North Dakota. Quasi-endowments recorded in 103251 thru 105501.

Cash & Cash Equiv-BND Current- (Acct 105000)- Used for account roll-up purposes only, not actual accounting transactions.

Cash - in BND - (Acct 105251)- Main cash account. Represents cash deposited in a Bank of North Dakota bank account, or trustee account, to which receipts, disbursements, transfers, etc. are recorded – checking account. Quasi-endowments recorded in 103251 thru 105501. Use for journal entry and import transactions.

Cash-Savings/Money Market BND- (Acct 105501)- Represents the market value of any money market or passbook savings account invested at the Bank of North Dakota. Quasi-endowments recorded in 103251 thru 105501.

Deposits/Cash-BND- (Acct 107000)- Used for account roll-up purposes only, not actual accounting transactions.

Cash - In BND- (Acct 107101)- Deposits. Used to record cash deposited in an escrow fund or with a trustee. May also be used to record cash deposits from students or others that are deposited in a Bank of ND checking account.

Cash-Savings/Money Market BND- (Acct 107201)- Deposits. Used to record cash deposited in an escrow fund or with a trustee. May also be used to record cash deposits from students or others that are invested in a money market or passbook savings account at the Bank of ND.

Deposits/Cash-NonBND- (Acct 108000)- Used for account roll-up purposes only, not actual accounting transactions.

Cash - Non BND- (Acct 108100)- Deposits. Used to record cash deposited in an escrow fund or with a trustee. May also be used to record cash deposits from students or others that are deposited in a checking account outside the Bank of ND.

Cash-Savings/Money Mark-NonBND- (Acct 108200)- Deposits. Used to record cash deposited in an escrow fund or with a trustee. May also be used to record cash deposits from students or others that are invested in a money market or passbook savings account outside the Bank of ND.

Cash-Restricted Noncurr-BND- (Acct 109000)- Used for account roll-up purposes only, not actual accounting transactions.

Cash - In BND- (Acct 109100) – Restricted. Used for financial statement entries. To reclassify restricted cash from Acct 105251 that are the following: unspent bond proceeds and accrued principal and interest in bond payment funds.

Cash-Savings/Money Market BND- (Acct 109200) – Restricted. Used for financial statement entries. To reclassify restricted cash from 105501 that are the following: unspent bond proceeds and accrued principal and interest in bond payment funds.

Cash-Restrict Noncurr-Non BND- (Acct 110000)- Used for account roll-up purposes only, not actual accounting transactions.

Cash - Non BND- (Acct 110101) – Restricted. Used for financial statement entries. To reclassify restricted cash from 103251 that are the following: unspent bond proceeds and accrued principal and interest in bond payment funds.

Cash-Savings/Money Mark-Non BND- (Acct 110201)- Restricted. Used for financial statement entries. To reclassify restricted cash from 103501 that are the following: unspent bond proceeds and accrued principal and interest in bond payment funds.

Cash - Endowment-BND- (Acct 111000) - Used for account roll-up purposes only, not actual accounting transactions.

Cash - In BND- (Acct 111100)- Endowment. May be used to record cash in pure endowment funds with separate bank accounts. Or used for financial statement entries to reclassify balances from Acct 105251 in pure endowment funds. Quasi-endowments use 103251 thru 105501.

Cash-Savings/Money Market BND- (Acct 111200)- Endowment. May be used to record cash in pure endowment funds with separate bank accounts. Or used for financial statement entries to reclassify balances from Acct 105501 in pure endowment funds. Quasi-endowments use 103251 thru 105501.

Cash - Endowment-Non BND- (Acct 112000)- Used for account roll-up purposes only, not actual accounting transactions.

Cash - Non BND- (Acct 112101)- Endowment. May be used to record cash in pure endowment funds with separate bank accounts. Or used for financial statement entries to reclassify balances from Acct 103251 in pure endowment funds. Quasi-endowments use 103251 thru 105501.

Cash-Savings/Money Mark-Non BND- (Acct 112201)- Endowment. May be used to record cash in pure endowment funds with separate bank accounts. Or used for financial statement entries to reclassify balances form Acct 103501 in pure endowment funds. Quasi-endowments use 103251 thru 105501.

Investments Non BND Current - (Acct 113000) - Used for account roll-up purposes only, not actual accounting transactions.

Investments - CD's Non BND- (Acct 113021) - Includes certificates of deposit with original terms greater than three months invested outside the Bank of ND.

Investments - Pooled Non BND- (Acct 113041) - Includes market value of treasury notes/bills, stocks, bonds and investment accounts invested outside the Bank of ND that represent the pooling of investments .

Investments - Other Non BND- (Acct 113061) - Includes market value of treasury notes/bills, stocks, bonds and investment accounts with brokers, invested outside the Bank of ND that are specifically identifiable to a fund.

Investments-BND Current- (Acct 115000) - Used for account roll-up purposes only, not actual accounting transactions.

Investments - CD's In BND- (Acct 115021) - Includes certificates of deposit with original terms greater than three months invested in the Bank of ND that are specifically identifiable to a fund.

Investments - Pooled In BND- (Acct 115041) - Includes certificates of deposit with original terms greater than three months invested in the Bank of ND that represent the pooling of investments from several funds.

Investments - Other In BND- (Acct 115061) - Not used.

Investments Restr Noncurr-BND- (Acct 117000) - Used for account roll-up purposes only, not actual accounting transactions.

Investments - CD's In BND- (Acct 117051) - Restricted; Used for investments in bond reserve funds or to reclassify for financial statement purposes, the restricted investments from acct 115021 & 115041 that are the following: unspent bond proceeds and accrued principal and interest in bond reserve funds.

Investments - Pooled In BND- (Acct 117101) - Restricted. Not used.

Investments - Other In BND- (Acct 117151) - Restricted. Not used.

Invest Restr Noncu-Non BND- (Acct 118000) - Used for account roll-up purposes only, not actual accounting transactions.

Investments - CD's Non BND- (Acct 118050) - Restricted. Used for financial statement entries. To reclassify restricted investments from acct 113021 that are unspent bond proceeds and accrued principal and interest in bond payment funds.

Investments - Pooled Non BND- (Acct 118100) - Restricted. Used for financial statement entries. To reclassify restricted investments from acct 113041 & 113061 that are unspent bond proceeds and accrued principal and interest in bond payment funds.

Investments - Other Non BND- (Acct 118150) - Restricted. Not used.

Investments-Endow Non current BND- (Acct 119000) - Used for account roll-up purposes only, not actual accounting transactions.

Investments - CD's In BND- (Acct 119051) – Endowment; may be used to record CDs in pure endowment funds or used for financial statement entries to reclassify balances from Acct 115021 & 115041 in pure endowment funds.

Investments - Pooled In BND- (Acct 119101) - Endowment. Not used. May be used to record investments in pure endowment funds or used for financial statement entries to reclassify balances from Account 115041 in pure endowment funds.

Investments - Other In BND- (Acct 119151) - Endowment. Not used.

Invest-Endow Noncurr Non BND- (Acct 120000) - Used for account roll-up purposes only, not actual accounting transactions.

Investments - CD's Non BND- (Acct 120051) – Endowment; may be used to record CDs in pure endowment funds or used for financial statement entries to reclassify balances from Acct 113021 in pure endowment funds.

Investments - Pooled Non BND- (Acct 120101) - Endowment; may be used to record investments in pure endowment funds or used for financial statement entries to reclassify balances from Acct 113041 & 113061 in pure endowment funds.

Investments - Other Non BND- (Acct 120151)- Endowment. Not used.

Investments-Other Non current-BND- (Acct 121000) - Used for account roll-up purposes only, not actual accounting transactions.

Investments - CD's In BND- (Acct 121051) - Non current; used for financial statement entries; to reclassify unrestricted balances from Acct 115021 & 115041 with maturities > 1 year.

Investments - Pooled In BND- (Acct 121101) - Non current. Not used.

Investments - Other In BND- (Acct 121151) - Non current. Not used.

Investments - CD's Non BND- (Acct 121201) - Used for financial statement entries; to reclassify unrestricted balances from Acct 113021 with maturities > 1 year.

Investments - Pooled Non BND- (Acct 121251) - Used for financial statement entries; to reclassify unrestricted balances from Acct 113041 & 113061 with maturities of > 1 year.

Investments - Other Non BND- (Acct 121301) - Used to record other investments, such as stock.

Investment-Land Held by Inst – (Account 122801) – Used to record investment land held by institutions.

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Lease Receivable Current – (Account 123001) - Used to record current portion (12 months or less) at year-end of lease receivable that meet the criteria of GASB 87.

Lease Receivable NonCurrent – (Account 123002) – Used to record the non-current portion (greater than 12 months) of long-term leases receivables that meet the criteria of GASB 87.

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Accounts Receivable – Current- (Acct 124001)- Account used by journal generation process from student finance module.

Salary Advance Receivable- (Acct 124002)- Used to account for the 12-month payroll advance approved by the State Board of higher Education for fiscal 2005.

AR-NonStudent Non G/C- (Acct 124003)- To record manual accounts receivable.

Accounts Receivable-Patient- (Acct 124004)- Used by UND CFMs to record patient receivables.

Employee Payroll Receivable – (Account 124005) – used to record employee payroll receivables.

Employee Travel Advances – (Acct 124006)- Employee cash advances **processed through the PeopleSoft T&E module**. It does **NOT** include cash advances made outside of this module, such as advance for athletic teams and other student group travel.

Accounts Receivable-NonCurrent- (Acct 124101)- Used for financial statement entries. To reclassify balances from Acct 124001 to be collected beyond the next 12 months.

Accounts Receivable-Allowances – (Acct 124201) – Contra-asset account used to record the estimated uncollectible accounts receivable.

AR-NonStudent Non G/C Allow (Acct 124203) – Contra-asset account used to record estimated uncollectible non-student and/or non-grants and contracts related accounts receivable.

Accounts Rec Patient Allowance (Acct 124204) – Contra-asset account used to record estimated uncollectible patient accounts.

Notes Receivable – Current- (Acct 125002) – Amounts due to the campus from 3rd parties that are evidenced by an agreement.

Notes Receivable – Non Current- (Acct 125102)- **Used for financial statement entries. To reclassify balances from Acct 125002** expected to be collected beyond the next 12 months.

Notes Receivable – Allowances – (Acct 125202)- Contra-asset account used to record the estimated uncollectible current notes receivable.

Notes Rec–Allow NonCur- (Acct 125302) – Contra-asset account used to record the estimated uncollectible noncurrent notes receivable.

Loans receivable – Current- (Acct 126002) – Loan funds. Amounts due from students to the campus and evidenced by a loan agreement (i.e. Perkins loans).

Loans receivable – Non Current- (Acct 126102)- Used for financial statement entries. To reclassify balances from Acct 126002 expected to be collected beyond the next 12 months.

Loans receivable – Allowances- (Acct 126202)- Contra-asset account used to record the estimated uncollectible Loans Receivable.

Loans Rec-Allow NonCur- (Acct 126302) – Contra-asset account used to record the estimated uncollectible noncurrent loans receivable.

Interest Receivable -Current- (Acct 127002) – Used to accrue investment income from the date of the last credit of interest to the fiscal year-end. Interest expected to be collected in the next 12 months.

Interest Receivable-Non Current – (Acct 127102)-Interest expected to be collected beyond the next 12 months.

Interest Receivable-Allowances – (Acct 127202) – Contra-asset account used to record the estimated uncollectible interest receivable.

Grant & Contract Rec – Current- (Acct 128002)- Represents amounts receivable due to campus grant or contract expenditures waiting to be reimbursed by a federal, state, or private agency.

AR Maintenance Control (Acct 128050) – A holding account available to be used by NDSU, MiSU, and UND sponsored agreement offices for specific AR transactions on sponsored agreements.

AR Refund Control (Acct 128055) – A holding account available to be used by NDSU, MiSU, and UND sponsored agreement offices for specific AR refund transactions on sponsored agreements.

AR Cash Control (Acct 128060) – A holding account available to be used by NDSU, MiSU, and UND sponsored agreement offices for specific receipts on sponsored agreements.

Grant & Contract Rec-NonCurr- (Acct 128102) – Used for financial statement entries. To reclassify balances from Acct 128002 expected to be collected beyond the next 12 months.

Grant & Contract Receivable-Allowance – (Acct 128202) – Contra-asset account used to record the estimated uncollectible grants receivable.

Accounts Receivable-notinvoice- (Acct 129002)- Do Not Use. For the grants and contracts AR and BI modules only.

Due from Other Funds- Current – (Acct 131001) – Used for making temporary transfers of cash between funds. Entries with this account should be offset with account 211001-Due to other funds. Accounts expected to be collected in the next 12 months.

Due from Other Funds-Non Current – (Acct 131051) – Used for financial statement entries. To reclassify balances from Acct 131001 expected to be collected beyond the next 12 months.

Appropriation Receivable State – Cur- (Acct 133001) – Represents the amount of state appropriation expenditures in excess of previous drawdowns from the state general fund.

Appropriation Receivable Other – Cur- (Acct 133101) – Represents the amount of federal appropriation expenditures in excess of previous drawdowns.

Due from Component Units-Current- (Acct 134001) – Used for financial statement entries. To reclassify balances from Acct 124001 for amounts due from component units – to be collected within the next 12 months.

Investments Held by Fndn-Current – (Acct 134005) – Used for financial statement entries. To reclassify institution investments held by a foundation on behalf of the institution from the investment accounts.

Due from Component Units-NonCurr- (Acct 134101) – Used for financial statement entries. To reclassify balances from Acct 124001 for amounts due from component units – to be collected beyond the next 12 months.

Investments Held by Fndn-NC – (Acct 134105) – Used for financial statement entries. To reclassify institution investments held by a foundation on behalf of the institution from the investment accounts.

Due from Other State Agencies- (Acct 137001) – Used for financial statement entries. To reclassify balances from Acct 124001 & 128002 for amounts due from state agencies.

Due from Other NDUS Institutions (Acct 137005) – Used for financial statement entries. Used reclassify receivable balances for amounts due from other NDUS institutions at year end.

Inventory – Supplies- (Acct 141001) – represents goods held for resale by auxiliary enterprises and goods held for general distribution by central storerooms and recharge centers.

Prepaid Expenses – (Acct 142002) – established to account for prepaid amounts for items such as insurance or supplies that are to be consumed in subsequent fiscal periods. Deferred

charges include long-term charges that will be converted to expense over several fiscal periods such as development costs, leasehold premiums, or long-term contract costs.

Deposits- (Acct 143002)- Do not use.

Bond Discounts – Current (Account 144001) – used to record current portion of unamortized bond discounts. **Note:** an entry should be made at year-end to reclass current portion from account 144002 to 144001.

Bond Discounts-Non-Current (Account 144002) – used to record non-current portion of unamortized bond discounts. **Note:** an entry should be made at year-end to reclass current portion from account 144002 to 144001.

Cert of Part Discounts – Curr (Account 144003) – used to record current portion of unamortized Certificate of Participation (COP) discounts. **Note:** an entry should be made at year-end to reclass current portion from account 144004 to 144003.

Cert of Part Discounts – NC (Account 144004) – used to record non-current portion of unamortized Certificate of Participation (COP) discounts. **Note:** an entry should be made at year-end to reclass current portion from account 144004 to 144003.

Other Assets – Current- (Acct 161002) – used only for items of value that don't fit into any of the other asset categories.

Other Assets – Non Current – (Acct 161102) – Account is used during the year or at year-end to record unrestricted assets that will be converted to cash beyond 12 months.

Other Restricted Assets – Curr- (Acct 162002) – used for restricted items of value that don't fit into any of the other asset categories.

Other Restricted Assets – Non Curr- (Acct 162102) - Account is used during the year or at year-end to record restricted assets that will be converted to cash beyond 12 months.

Investment in Plant Accounts- Used for financial statement entries. Entries are journal generated from the asset management module to record changes to capital assets. These accounts are used in the Investment in Plant funds (fund range 00001-00100).

- **Land (Acct 151002)-** Purchased land should be recorded at the purchase price plus all ancillary charges such as broker and legal fees. Land acquired by gift should be recorded at fair market value at the date of the gift.
- **Infrastructure/Land Improve – (Acct 151027)** – Includes parking lots, fencing, gates, athletic fields, streets, lighting, roads, bridges, tunnels, sidewalks, curbs, utility distribution systems and storm sewers. Record only those assets to which the institution has title.

- **Buildings & Leaseholds- (Acct 151052)**- All direct costs of construction, including permanently attached fixtures, machinery and other components that cannot be removed without damaging the building.
- **Building Improvements- (Acct 151077)** – Costs in excess of \$10,000 that increase the buildings usefulness, efficiency or asset life.
- **Machinery and Equipment- (Acct 151102)** – Personal property that is moveable, which costs in excess of \$5,000. Include purchase price plus freight and installation costs. Equipment acquired by gift should be recorded at fair market value at time of donation.
- **Library Books- (Acct 151127)** – Purchased books should be recorded at purchase price plus transportation and incidental costs. Books acquired by gift should be recorded at fair market value at time of gift.
- **Construction in process- (Acct 151152)**- Capitalizable costs to date of construction that is not completed as of fiscal year-end.
- **SBITA Development in Process (Acct 151158)** – Used to record Software Based Information Technology Arrangements (SBITAs) development in process in accordance with GASB 96.
- **Intangible assets- (Acct 151177)**- Assets, other than SBITAs) that provide benefit through the special rights and privileges of their ownership as opposed to the physical characteristics. Examples are: patents, copyrights, leases, and licenses.
- **SBITA Intangible – (Acct 151178)** – Used to record SBITA intangible assets in accordance with GASB 96.
- **Lease Intangible – (Acct 151179)** – **UND USE ONLY** – used to record lease intangible assets in accordance with GASB 87.
- **Asset Grt Deferrals- (Acct 151999)**- **DO NOT USE**. This account is used behind the scenes in the asset management module.

Accumulated Depreciation- Used for financial statement entries. To record current year depreciation and to remove accumulated depreciation on assets retirements.

- **Infrastructure Acc Dep- (Acct 152027)**
- **Buildings Acc Dep- (Acct 152052)**
- **Building Improvements Acc Dep- (Acct 152077)**
- **Machinery & Equipment Acc Dep- (Acct 152102)**
- **Library Books Acc Dep- (Acct 152127)**
- **Intangibles – Acc Amortization (Acct 152177)**
- **SBITA Accumulated Amortization (Acct 152178)**

Other Assets – Current- (Acct 161002) – used only for items of value that don't fit into any of the other asset categories.

Other Assets – Non Current- (Acct 161102) – Account is used during the year or at year-end to record unrestricted assets that will be converted to cash beyond 12 months.

Other Restricted Assets – Curr- (Acct 162002) – Used for restricted items of value that don't fit into any of the other asset categories.

Other Restricted Assets – Non Curr- (Acct 162102) - Account is used during the year or at year-end to record restricted assets that will be converted to cash beyond 12 months.

Deferred outflows of resources (Acct 171005) – to be used to account for transactions identified in GASB 53, 60, 63 and 65 that do not qualify for treatment as assets. Those transactions are:

- Service Concession Arrangements.
- Grant expenditures paid in advance of meeting timing requirements. This does **not** include those amounts paid in advance of eligibility requirements.
- Deferred amounts from refunding of debt (debit amounts).
- Cost to acquire rights to future revenues.
- Deferred loss from sale and leaseback.
- Negative fair value of government hedge of a future transaction.
- Actuarially determined portion of pension expense.
- Employer contributions to the pension plan subsequent to the measurement date of the net pension liability.

Liabilities (201001-234102)

Liabilities are debts owed by the Campus. Typically, debts must be paid by certain dates. Many liabilities are incurred by purchasing an item on credit. Other liabilities are assumed through the acquisition of assets or through the payroll process.

Accounts/Vouchers Payable- (Acct 201001) –

Vouchers created in the accounts payable module are typically posted to the general ledger with a debit to an expense account and a credit to accounts/vouchers payable. The credit to accounts/vouchers payable remains until the vouchers is paid. When paid, an entry debiting accounts/vouchers payable and a credit to cash is posted to the general ledger. At fiscal year -end, vouchers may be entered into the system and given an invoice and accounting date of the month prior to the payment date. The system will create a June 30th accounts/voucher payable entry with a date of 6-30-xx until the voucher is paid. The payable will be extinguished on the date the payment is made.

SUA Payable- (Acct 201050) – used to track and reconcile outstanding single use account (SUA) payments not yet processed by the supplier. Entries to this account are system-generated.

Vcard Payable – (Acct 201055) – used to track and reconcile outstanding Vcard payments not yet processed by the supplies. Entries to this account are system-generated.

Sales Tax Payable- (Acct 201101) – used for recording liability for sales tax collected but not remitted to the state tax commissioner.

Interest Payable – Current- (Acct 203001) – used to accrue interest on bonds payable from the last payment date through fiscal year-end. This is generally recorded in the retirement of indebtedness fund where the interest is paid (00500-00999).

Interest Payable – NonCurrent- (Acct 203101)- interest payable beyond 12 months.

Special Assessments Pybl-Curr- (Acct 205001) – used to record liability for Special Assessments payable to the County Treasurer for land and infrastructure improvements. These entries are recorded in the Investment in Plant funds (fund range 00010-00100).

Special Assessments Pybl-NonCu- (Acct 205101) – Used for financial statement entries. To reclassify the portion of Acct 205001 that is due beyond 12 months.

Contracts Payable- Construction- (Acct 208001) – May be used to record payables to contractors (other than retainages) for work done through fiscal year-end.

Contracts Payable- Retainages- (Acct 208101) – used to record cumulative amount retained on payments to contractors on capital improvement projects. This amount is remitted to the contractors upon final inspection and acceptance.

Due to Other Funds – Current – (Acct 211001) – for making temporary transfers of cash between funds. Entries with this account should be offset with account 131001- Due from other funds. Accounts expected to be collected in the next 12 months.

Due to Other Funds-Non Current- (Acct 211101)- Used for financial statement entries. To reclassify balances from Acct 211001 expected to be collected beyond the next 12 months.

Accounts Payable to CU – Current – (Acct 213001) – Used for financial statement entries. To reclassify balances from Acct 201001 for amounts due to component units – to be collected within the next 12 months.

Accounts Payable to CU – NonCurr- (Acct 213101) – Used for financial statement entries. To reclassify balances from Acct 201001 for amounts due to component units – to be collected beyond the next 12 months.

Due to Other State Agencies- (Acct 217001) – Used for financial statement entries. To reclassify balances from Acct 201001 for amounts due to state agencies.

Due to Other NDUS Institutions (Acct 217005) – Used for financial statement entries. To reclassify payables due from other NDUS institutions at year end.

Accrued Salaries Payable – (Acct 223001) – Entries journal generated from payroll module. Use for obligations of the campus for salaries and wages at fiscal year-end. The payroll system records salaries payable each year at June 30 for accrued salary expenditures – generally, hours worked through June 30 that are paid in July.

Faculty- 9mo Pd over 12 Liab – (Acct 223002) – Used for the liability for faculty members on 9-month appointments that want to be paid over 12 months.

Payroll Withholdings – (Acct 223026) – Used for recording all amounts withheld from employee’s salaries for which the campus has an obligation to remit to an outside agent (flex, AFLAC, employer FICA, fed/state taxes, NDPERS, TIAA).

Health Insurance Payable – (Acct 223051) – Used for recording the appropriate amount of employee health insurance premium payable for each fund.

Accrued Fringes Payable – (Acct 223076) – Used for recording matching employer fringe benefits, other than health insurance, payable from each fund (TIAA disability, UC, employer FICA).

Retirement/Tenure Payable – (Acct 223101) – Used to record the amounts payable to employees under an early retirement or tenure buyout agreement.

Deposits – (Acct 224002) – Used to record liability for amounts placed on deposit for items such as: room deposits, key deposits, flight deposits or laboratory breakage fees. These amounts may be returned to the depositor or utilized by the campus to cover expenses incurred in relation to the purpose of the deposit.

Unearned Revenues – (Acct 225002) – Used for Financial Statement Entries. Assets received (usually cash) that have not yet been recognized as revenue.

- **Unearned Revenues-SponAgrmts (Acct 225003)**- used primarily in the grant/contract funds
- **Unearned Revenues – SF- Summe – (Acct 225005)**- not used.

Bonds Payable- Current- (Acct 230002) – Used to record the current portion (12 months or less) of the liability at year-end for indebtedness represented by a bond indenture. Generally, bonds payable are recorded in the Investment in Plant funds (00001-00100) as they were incurred to acquire capital assets.

Bonds Payable to CU – Current – (Acct 230003) – Used to record the current portion (12 months or less) of bond liability at year-end to a discretely presented component units for indebtedness represented by a bond indenture. Generally, bonds payable are recorded in the Investment in Plant funds (00001-00100) as they were incurred to acquire capital assets.

Bonds Payable- NonCurrent – (Acct 230102) – Used to record the non-current portion (greater than 12 months) of the liability for indebtedness represented by a bond indenture. Generally, bonds payable are recorded in the Investment in Plant funds (00001-00100) as they were incurred to acquire capital assets. Used during the year or at year-end to record bonds payable that are due beyond 12 months.

Bonds Payable to CU- NonCurrent- (Acct 230103) – Used to record the non-current portion (greater than 12 months) of bond liability to a discretely presented component units for indebtedness represented by a bond indenture. Generally, bonds payable are recorded in the Investment in Plant funds (00001-00100) as they were incurred to acquire capital assets. Used during the year or at year-end to record bonds payable to a discretely presented component units that are due beyond 12 months.

Cert of Participation – Curr (Acct 230004) – Used during the year or at year-end to record the current portion (12 months or less) of certificates of participation.

Cert of Participation – (Acct 230104) – Used during the year or at year-end to record the non-current (greater than 12 months) portion of certificates of participation.

Notes Payable – Current – (Acct 231002) – Used to record the current portion (12 months or less) of the liability at year-end for indebtedness represented by a long-term note agreement. Short-term agreements are recorded as accounts payable.

Account is also used to record the current portion of a lease agreement that transfers ownership of the asset to the campus and does not contain a purchase option.

Notes Pay to CU-Current – (Acct 231003) – Used to record the current portion (12 months or less) of the liability at year-end for indebtedness to a discretely presented component unit represented by a note agreement. Short-term agreements are recorded as accounts payable.

Account is also used to record the current portion of a lease agreement that transfers ownership of the asset to the campus and does not contain a purchase option.

Notes Payable – NonCurrent- (Acct 231102) – Used to record the non-current portion (greater than 12 months) of the liability during the year or at year-end to record for indebtedness represented by a long-term note agreement.

Account is also used to record the non-current portion of a lease agreement that transfers ownership of the asset to the campus and does not contain a purchase option.

Notes Pay to CU – NonCurrent – (Acct 231103) – Used to record the non-current portion (greater than 12 months) of the liability to a discretely presented component unit during the year or at year-end to record for indebtedness represented by a long-term note agreement.

Account is also used to record the non-current portion of a lease agreement to a discretely presented component unit that transfers ownership of the asset to the campus and does not contain a purchase option.

Leases Payable Current – (Acct 232002) - Used to record the current portion (12 months or less) of the liability for lease agreements that meet the criteria of GASB 87. These liabilities are recorded in the Investment in Plant funds (fund range 00500-00999).

Lease Payable to CU Current - (Acct 232003) - Used to record the current portion (12 months or less) of the liability to a discretely presented component unit for lease agreements that meet the criteria of GASB 87. These liabilities are recorded in the Investment in Plant funds (fund range 00500-00999).

Leases Payable NonCurrent - (Acct 232102) - Used to record the non-current portion (greater than 12 months) of long-term leases payable that meet the criteria of GASB 87.

Lease Payable to CU NonCurrent - (Acct 232103) - Used to record the non-current portion (greater than 12 months) of long-term leases payable to discretely present component units that meet the criteria of GASB 87.

SBITA Liab-Current – (Acct 232004) – Used to record the current portion (12 months or less) of SBITA liabilities that meet the criteria of GASB 96.

SBITA Liab-NonCurrent – (Acct 232104) – Used to record the non-current portion (12 months or less) of SBITA liabilities that meet the criteria of GASB 96.

Compensated Absences - Current - (Acct 233002) - Used for financial statement entries. To record the fiscal year-end annual and sick leave liability for all employees.

Compensated Absences-NonCurr- (Acct 233102) - Used during the year or at year-end to record compensated absences payable that are due beyond 12 months.

Other Liabilities-Current - (Acct 234002) - Used to record payments to others that don't fit into any of the other liabilities categories.

Unamortized Bond Premium-Current (Acct 234005) - Used to record the current portion of liability when bonds are issued at a premium. **Note:** an entry should be made at year-end to reclass current portion from account 234105 to 234005.

COP Unamort Premium - Curr (Acct 234006) - Used to record the current portion of liability when Certificates of Participation (COP) are issued at a premium. **Note:** an entry should be made at year-end to reclass current portion from account 234105 to 234005.

Other Liabilities-Non Current (Acct 234102) – Used to record the non-current portion of payments that don't fit into any of the other non-current liability categories.

Unamortized Bond Prem-Non-Curr - (Acct 234105)- Used to record the non-current portion of liability when bonds are issued at a premium. **Note:** an entry should be made at year-end to reclass current portion from account 234105 to 234005.

COP Unamort Premium - NC (Acct 234106) - Used to record the current portion of liability when Certificates of Participation (COP) are issued at a premium. **Note:** an entry should be done at year-end to reclass current portion from account 234106 to 234006.

Advances from BND- (Acct 234202)- Used during the year or at year end to record advances from the Bank of North Dakota.

Pension Liab – Noncurrent (Acct 234205) – Used to record the actuarially determined pension liability. Amounts are provided by NDPERS to the NDUS System Office, who, in turn, will forward to the institutions.

OPEB Liability – (Acct 234206) - Used to record the actuarially determined OPEB liability. Amounts are provided by NDPERS to the NDUS System Office, who, in turn, will forward to the institutions.

Deferred inflows of resources - (Acct 235005)- Deferred inflows of resources (Acct 235005) – to be used to account for transactions identified in GASB 53, 60, 63 and 65 that do not qualify for treatment as liabilities. Those transactions are:

- Grant amounts received in advance of meeting timing requirements. This does **not** include those amounts received in advance of eligibility requirements.
- Deferred amounts from refunding debt (credit amounts).
- Proceeds from sale of future revenues.
- Deferred gain from a sale-leaseback transaction.
- Positive fair value of a government hedge of a future transaction.
- Advance of revenue from imposed non-exchange transactions.
- Actuarially determined portion of pension expense.

Net Position (310001-330001)

Residual interest is the assets of an entity that remains after deducting its liabilities. After setting up closing chartfield value sets and the closing process, these accounts will not typically be used except in rare instances by the controller's office. **Contact the NDUS Director of Financial Reporting before making any manual journal entries directly to these accounts.**

Invest in Capital Assets- (Acct 310001) - Used for Investment in Plant funds (00001-00100).

Restricted various- (Acct 320001) - Not used.

Expendable Capital Projects- (Acct 320026) - Used for financial statement entries. To reclassify unspent bond proceeds yet to be spent on projects from Acct 330001.

Expendable Debt Service- (Acct 320051) - Used for retirement of indebtedness funds (00500-00999).

Exp Instructional Depr Uses- (Acct 320076) - Used as the 'Default' in the chartfield value sets for all restricted funds that don't fall into another net asset account. (40000-49999 and 79000-79999 with fund functions other than 31-33).

Expendable Research- (Acct 320101) - Used for funds 40000-49999 with fund functions of 31-33.

Expendable Loans- (Acct 320126) - Used for loan funds (60000-69999).

Expendable Restricted Other- (Acct 320151) - Used for financial statement entries for component units on PeopleSoft.

Exp Scholarships & Fellowships- (Acct 320176) - Used for non-endowed scholarship & fellowship funds (50000-54999).

Non Exp Scholar & Endowments- (Acct 321001) - Used for endowed scholarships and endowment funds (55000-59999 and 70000-78999).

Non Expendable Instruction & Public S- (Acct 321026) - Used for financial statement entries.

Unrestricted- (Acct 330001) - Used for all unrestricted funds (01000-39999).

Fiduciary net position (Acct 340001) – Used for the fiduciary net position reported in the Statement of Fiduciary Net Position.

Revenues (400000-484010)

Revenues are the inflows of assets (such as cash) resulting from the sale of products or the rendering of services to customers.

Departments may choose to use the 'detail' accounts for recording revenues; however, for accounting purposes, only the 'general' account is required to be used.

Revenue- (Acct 400000) - Used for budgeting purposes only, not actual accounting transactions.

Licenses, Fees & Permits - (Acct 440000)- Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for licenses, fees and permits issued by the campus.

Departments may choose to use the ‘detail’ accounts for recording revenues; however, for accounting purposes, only the ‘general’ account is required to be used.

- **Other Licenses, Fees & Permits (Acct 440005)** - general account. Used if detail is not needed.
 - **Parking Permits- (Acct 440010)** - detail account
 - **Parking Permits Temporary - (Acct 440015)** - detail account
-

Fines-Forfeitures-Esheat- (Acct 441000)- Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for fines levied by the campus, forfeitures of deposits, and esheat of funds to the campus. Departments may choose to use the ‘detail’ accounts for recording revenues; however, for accounting purposes, only the ‘general’ account is required to be used.

- **Fines (Acct 441015)** - general account. Use if detail is not needed.
 - **Library Fines - (Acct 441020)**- detail account.
-

Cash/Investment Earnings- (Acct 442000)- Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording earnings and losses on funds invested by the campus in deposits, investments and loans. Departments may choose to use the ‘detail’ accounts for recording revenues; however, for accounting purposes, only the ‘general’ account is required.

- **Investment Income Mgmt Fee (4420005)** – contra revenue account to be used to record investment management fees.
 - **Div Income – Non Operating (Acct 442010)** - detail account
 - **Endowment Income -Non Operating - (Acct 442015)** - general account for investment earnings on endowment funds.
 - **Gain on Sale of Investments - (Acct 442020)** - general account
 - **Unrealized G/L on Investments- (Acct 442025)** - to be used to record mark to market adjustments on investments.
 - **Interest Income – Loans - (Acct 442030)**- general account for interest earned on Loan Fund loans receivable
 - **Interest Income – Non Operating (Acct 442035)** - general account to record earnings on investments other than endowment funds.
 - **Loss on Sale of Investment - (Acct 442045)** - general account
-

Federal Awards- (Acct 450000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording federal grants & contracts:

- **Federal Capital Pass Thru G&C (Acct 450005)** - used for financial statement entries. To reclassify federal capital pass thru grants & contracts from Acct 450010. May code directly to this account to avoid year-end entry.
- **Federal Grants & Contracts- (Acct 450010)** - general account.
- **Federal PassThruGrants-State - (Acct 450015)** - used to record federal pass through grants received from state agencies. To reclassify federal pass thru grants & contracts from Acct 450010. May code directly to this account to avoid year-end entry.
- **FederalPassThru GrantsNonState – (Account 450016)** – used to record federal pass through grants received from non-state agencies. To reclassify federal pass thru grants & contracts from Acct 450010. May code directly to this account to avoid year-end entry.
- **Federal G&C Non Operating- (Acct 450020)** - used for financial statement entries. To reclassify non-operating federal grants & contracts from Acct 450010 (ex. FEMA). May code directly to this account to avoid year-end entry.
- **Federal Grant/Contract Stimulu (Account 450025)** – used for federal grants and contracts received through federal stimulus programs.

State Awards- (Acct 451000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording state grants & contracts:

- **State Capital Grants&Contracts (Acct 451005)**- used for financial statement entries. To reclassify state capital grants & contracts from Acct 451010. May code directly to this account to avoid year-end entry.
- **State Grants & Contracts- (Acct 451010)**- general account.

Private Awards- (Acct 452000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording private grants & contracts:

- **Private Capital G&C (Acct 452005)** - used for financial statement entries. To reclassify private capital grants & contracts from Acct 452010. May code directly to this account to avoid year-end entry.
- **Private Grants & Contracts- (Acct 452010)**- general account.

Tuition and Fees- (Acct 460000) - Used for budgeting purposes only, not actual accounting transactions.

- **460001 - Tuition and Fees-** general account. Entries to this account are usually journal generated from the Student Finance module. Detail is available by item type in the SF module. If the application fee is set up through Marketplace and not being recorded on Accounts Receivable, there will also be entries to this account from Marketplace.

Also see 462100 – Non-credit course fees.

Appropriations- (Acct 461000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording federal, state and local appropriations:

- **461050 - Federal Appropriations**
 - **461100 - Federal Capital Appropriations**
 - **461150 - Local Appropriations**
 - **461200 - Other Appropriations**
 - **461250 - State Appropriations**
 - **461300 - State Capital Appropriations**
-

Charges for Services/Sales - (Acct 462000)- Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording monies derived from selling **non-auxiliary** goods and services, and other miscellaneous sources of revenue. If auxiliary services use these accounts, they will need to be reclassified to the auxiliary services accounts (47xxxx) at year-end. Most of these accounts are self-explanatory.

- **Advertising- (Acct 462005)**-
- **Books Fees- (Acct 462015)**-
- **Box Office Sales- (Acct 462020)**
- **NCAA Distributions – (Acct 462022)** – used for revenue distributions from the NCAA.
- **Season Ticket Sales – (Acct 462023)**
- **Single Games – (Acct 462024)**
- **Commissions- (Acct 462025)**
- **Clothing Sales –Non-Auxiliary - (Acct 462026)**
- **Athletics Conf Distributions – (Acct 462027)** – used for revenue distributions from the athletic conference affiliations.
- **Athletics Settlement Revenue – (Acct 462028)** – used for funds received from events and/or tournaments held by the Athletics Department in conjunction with another entity in which a net loss or net profit is determined.
- **Conferences and Education- (Acct 462030)** - Used to record fees from conferences and community service/enrichment.
- **Consignment Sales - (Acct 462035)**
- **Contract Service - (Acct 462040)**
- **Dues and Memberships - (Acct 462045)**
- **Events - (Acct 462055)**-
- **Excess Property Sales - (Acct 462060)**- used to record income from the sale of property transferred to Surplus.
- **Fines–Non-Auxiliary (Acct 462065)**
- **Flyer Sales – Non-Auxiliary (Account 462066)**
- **Guarantees- (Acct 462070)**
- **IT Services- (Acct 462075)**
- **IT Supplies (Acct 462080)**
- **Late Charges (Acct 462085)** - must be used to record late charges on loans receivable in the Loan Funds.

- **Microfiche & Microfilm Service (Acct 462090)**
- **Non credit course fees (Acct 462100)**
- **Nursery Stock (Acct 462105)**
- **Other Services (Acct 462110)** - Used for non-auxiliary receipts when other accounts don't apply.
- **Radio/TV (Acct 462120)**
- **Recreation Programs – Non Aux (Acct 462122)**
- **Refunds (Acct 462125)**
- **Registration Fees (Acct 462130)** - Used to record student registration fees.
- **Sales Discounts & Allow-Non Aux (Acct 462135)**
- **Sponsorships (Account 462140)**
- **Subscriptions (Acct 462165)**
- **Utility Charges (Acct 462175)**
- **Camp Fee-Non-Auxiliary (Acct 462180)**
- **Camp Food Sales –NonAuxiliary (Acct 462185)**
- **Cancellation Fee-NonAux (Acct 462190)**
- **Crop Sales (Acct 462200)**
- **Livestock Sales (Acct 462210)**
- **Seed Sales (Acct 462220)**
- **Other Commodity Related Sales (Acct 462230)**
- **Sales Merchandise Taxable (Acct 462235)**
- **Non-Taxable Sales – (Acct 462240)**

Auxiliary Services - (Acct 470000)- Used for budgeting purposes only, not accounting transactions.

Transaction accounts for recording monies derived from the operating of auxiliary goods and services. If these accounts are used in non-auxiliary funds, they will need to be reclassified at year-end. Most of these accounts are self-explanatory.

- **Apartment Guests Rent - (Acct 470005)**
- **Apartment Rent - (Acct 470010)**
- **Apartment Transfer Fee - (Acct 470015)**
- **Art Supply Sales - (Acct 470020)**
- **Banquet Sales - (Acct 470025)**
- **Non-Taxable Banquet Sales- (Acct 470026)**
- **Bike Storage - (Acct 470030)**
- **Board Contracts- (Acct 470035)**
- **Book Sales- (Acct 470040)**
- **Book Sales Taxable- (Acct 470045)**
- **Book Sales Used- (Acct 470050)**
- **Book Rentals – (Acct 470051)**
- **Camp Fee- (Acct 470055)**
- **Camp Food Sales- (Acct 470056)**
- **Cancellation Fee- (Acct 470060)**
- **Candy & Pop Sales- (Acct 470065)**
- **Cap & Gown Sales- (Acct 470070)**
- **Cell Phone Sales- (Acct 470075)**

- **City Tax- (Acct 470080)**
- **Clothing Sales- (Acct 470085)**
- **Community Center Meals- (Acct 470090)**
- **Concession Sales- (Acct 470095)**
- **Copies- (Acct 470100)**
- **Daily Green Fees- (Acct 470105)**
- **Damage Apartment- (Acct 470110)**
- **Damage Camp- (Acct 470115)**
- **Damage Common Apartment- (Acct 470120)**
- **Damage Common Camp- (Acct 470125)**
- **Damage Common Residence Hall- (Acct 470130)**
- **Damage Residence Hall- (Acct 470135)**
- **Fines Auxiliary (Acct 470137)**
- **Parking Permits-Auxiliaries – (Acct 470138)**
- **Daycare Fees1- (Acct 470140)**
- **Daycare Fees2- (Acct 470145)**
- **Daycare Fees3- (Acct 470150)**
- **Daycare Fees4- (Acct 470155)**
- **Daycare Fees5- (Acct 470160)**
- **Daycare Food Program- (Acct 470165)**
- **Daycare Matching Fees- (Acct 470170)**
- **Dry Cleaning- (Acct 470175)**
- **DSL Apartment Charges- (Acct 470180)**
- **Electricity- (Acct 470185)**
- **Flyer Sales- (Acct 470190)**
- **Food Sales- (Acct 470195)**
- **Garage Rent- (Acct 470200)**
- **Gas Income- (Acct 470205)**
- **Gift Certificate Sales- (Acct 470210)**
- **Gift Item Sales- (Acct 470215)**
- **Golf Car Rental- (Acct 470220)**
- **Greeting Card Sales- (Acct 470225)**
- **Guest Housing- (Acct 470230)**
- **Health and Beauty Aid Sales- (Acct 470235)**
- **Improper Checkout Apartment- (Acct 470240)**
- **Improper Checkout Residence- (Acct 470245)**
- **Key Replacement Fee- (Acct 470250)**
- **Loft Rental- (Acct 470255)**
- **Long Distance Sales- (Acct 470260)**
- **Meal Tickets- (Acct 470265)**
- **Monthly Telephone Line Sales- (Acct 470270)**
- **Network Connection Fee- (Acct 470275)**
- **Newspaper Sales- (Acct 470280)**
- **Non Taxable Sales- (Acct 470285)**
- **Other Dorm Violations- (Acct 470290)**
- **Other Services- (Acct 470295)**

- **Other Telephone Service- (Acct 470300)**
- **Passport Point Sales- (Acct 470305)**
- **Payphone Commissions- (Acct 470310)**
- **Pet Violation- (Acct 470315)**
- **Photo- (Acct 470320)**
- **Recreation Programs- (Acct 470325)**
- **Refrigeration Rental- (Acct 470330)**
- **Remote Telephone Sales- (Acct 470335)**
- **Residence Hall Rate Adj- (Acct 470340)**
- **Residence Hall Double/Single- (Acct 470345)**
- **Residence Hall Interim Rev- (Acct 470350)**
- **Residence Hall Overflow- (Acct 470355)**
- **Residence Hall Revenue- (Acct 470360)**
- **Residence Hall Single- (Acct 470365)**
- **Residence Hall Transfer- (Acct 470370)**
- **Resident Forfeit Fee- (Acct 470375)**
- **Restaurant Sales- (Acct 470380)**
- **Sales Discounts & Allowances- (Acct 470385)**
- **Scrap Metal Revenue- (Acct 470390)**
- **Season Tickets- (Acct 470395)**
- **Season Tickets- (Acct 470400)**
- **Sewage/Garbage Charge- (Acct 470405)**
- **Shipping Charges- (Acct 470410)**
- **Snack Bar Sales- (Acct 470420)**
- **Software Sales- (Acct 470425)**
- **Sponsorships- (Acct 470430)**
- **Staff ID Cards- (Acct 470435)**
- **Staff ID Replacements- (Acct 470440)**
- **Staff ID Temporary- (Acct 470445)**
- **Storage Rental- (Acct 470450)**
- **Student Calling Card Sales- (Acct 470455)**
- **Student Calling Card Sales Tax- (Acct 470460)**
- **Student ID Cards- (Acct 470465)**
- **Student ID Replacement- (Acct 470470)**
- **Student ID Temporary- (Acct 470475)**
- **Student Long Dis/Line Sales- (Acct 470480)**
- **Student Tele Reconnect Fee- (Acct 470485)**
- **Student Tele Repair/Serv Order- (Acct 470490)**
- **Supply Sales- (Acct 470495)**
- **Tele Repair/Serv Order Materi- (Acct 470500)**
- **Tele Repair/Serv Orders Labor- (Acct 470505)**
- **Telephone Signing Bonus- (Acct 470510)**
- **Unrelated Business Income- (Acct 470515)**
- **Non-Taxable UBI- (Acct 470516)**
- **Vending Sales- (Acct 470520)**
- **Videos- (Acct 470525)**

- **Water Charge- (Acct 470530)**
- **Guarantees - Auxiliaries- (Acct 470535)**
- **Commissions - Auxiliaries- (Acct 470540)**
- **Lease Rental - Aux Rooms/Bldgs- (Acct 470545)**
- **Lease/Rental Aux Short Term – (Acct 470546)**
- **Lease/Rental Aux Long-Term (Acct 470547)**
- **Cash Long - Auxiliaries- (Acct 470550)** - To record cash long in petty cash or change/till funds in auxiliary funds only. For general cash long for non-auxiliary funds, use account 480005.
- **Advertising - Auxiliaries- (Acct 470555)**
- **Steam Revenue- (Acct 470560)**

Medical Charges Services/Sales- (Acct 471000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording UND med school sales and services as well as other campus medical services/sales:

- **Other Sales- (Acct 471005)**
- **Out Patient Sales- (Acct 471010)**
- **Out Patient Services- (Acct 471015)**
- **Services- (Acct 471020)**

Leases, Rents, and Royalties- (Acct 472000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording receipts from lease/rent agreements and royalty rights:

- **Lease/Rental of Equip Short Term- (Acct 472005)**
- **Lease/Rental of Land Short Term - (Acct 472010)**
- **Lease/Rental of RoomBldgShort-Term- (Acct 472015)**
- **Lease/Rental Short Term (Acct – 472020)**
- **Lease/Rental Long Term (Acct – 472025)**
- **Royalties- (Acct 472040)**

Off-Site Medical Fees & Services – (Account 473000-474000) – used for budgeting purposes only, not actual accounting transactions.

Transaction accounts are:

- **GME Off-Site Hospital/Clinic- (Acct 473005)**
- **On-Site Clinical Services – (Acct 473010)**
- **Medical Service Plan – (Account 473015)**
- **GME/Resident – (Account 474005)**

Medical Service Plan – (MSP) – (Account 475000) - used for budgeting purposes only, not actual accounting transactions.

Transaction accounts are:

- **Medical Service Plan- (Acct 475015)**

Contributions & Donations- (Acct 478000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording receipts of gifts and donations:

- **478005 - Gifts-** general account.
- **478007 - Gifts from Related Foundations**
- **478010 - Capital Gifts** - Used for financial statements entries. To reclassify gifts of capital assets from Acct 478005. May code directly to this account to avoid year-end entry.
- **478015 – Capital Gifts from Related Foundations**

Interdepartmental Revenue- (Acct 479000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording receipts from other campus departments.

Offset cash entry will be to account 105251:

- **Interdepartmental Revenue 1- (Acct 479005)**- Used for recording receipts when charging another department on your campus when an approved recharge center is not used.
- **Interdepartmental Revenue 2- (Acct 479010)** - Used for recording receipts when charging another department on your campus when an approved recharge center is not used.
- **Interdepartmental Revenue 3 - (Acct 479015)** - For use by approved recharge centers only.
- **Interdepartmental Revenue 4 - (Acct 479020)** - For use by approved recharge centers only. Used for recording receipts when charging another department on your campus.

Other Misc Rev- (Acct 480000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording other revenue not identified above:

- **Cash Long- (Acct 480005)**- To record cash overages in non-auxiliary petty cash or change/till funds. For auxiliary cash long, use account 470550.
 - **Insurance Proceeds - (Acct 480010)**- must be used to record the receipt of property insurance settlements for financial statement purposes.
 - **Tax Revenue – Non Operating- (Acct 480020)** - To record tax levies received (ex. NDSU gas tax deposits for Ag and UND tax deposits for med school).
 - **Services to NDUS Institutions – (480025)** – to record payments received from other NDUS institutions for services performed on behalf of other institutions. Example: Shared Services arrangements between institutions. Note: Institutions making payments for Shared Services arrangements should record the expense in 623030 – Contract Services.
 - **Other Non Operating Revenue- (Acct 480090)** - Used for financial statement entries only. To reclassify revenues that are considered non-operating revenue for financial statements purposes.
-

Sale of Capital Asset- (Acct 481000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording gain or loss on the sale of capitalized assets:

- **Gain(Loss) Disposal Cap Asset- (Acct 481005)**- Used for financial statement entries. To record the gain(loss) on the sale or retirement of capital assets from the asset management module.
-

Proceeds of Debt- (Acct 483000) - Used for budgeting purposes only, not accounting transactions.

Transaction accounts for recording proceeds of bonds in the unexpended plant funds (28000-29999):

- **Bonding Authority- (Acct 483005)** - To record proceeds of bonds issued by the building authority.
 - **Other Bond Proceeds- (Acct 483010)** - To record proceeds of all other bond issues.
 - **Other COP Proceeds – (Acct 483011)** – To record proceeds of all other Certificate of Participation (COP) proceeds.
-

Indirect Costs- (Acct 484000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording recovery of administrative and indirect costs:

- **Administration Allowance - (Acct 484005)** - to record the recovery of administrative costs on Federal financial aid programs in a local fund (20000-24999). The revenue should be offset by accounts 730005-730016 in the financial aid or grant funds where the recovery is drawn.
 - **Indirect - (Acct 484010)** -To record the recovery of indirect costs on grants and contracts in a local fund (20000-24999). The revenues should be offset by account 730020 in the grant or contract funds where the indirect costs are recovered. (40000-49999).
-

Transfers In- (Acct 490000) - Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording transfers between funds. Do not use in custodial funds (fund group 80000-89799):

- **Interfund Transfers- (Acct 490002)** - to record voluntary transfers between funds in different fund groups.
 - **Intrafund Transfers- (Acct 490004)** - to record voluntary transfers between funds in the same fund group.
 - **Mandatory- (Acct 490009)** - to record non-voluntary transfers to another fund that are required by bond covenants or other financing arrangements.
-

Interdept Transfer- (Acct 491000) - Used for budgeting purposes only, not actual accounting transactions.

- **Interdept Service- (Acct 491005)** - Used when department gives a greater level of service over what is customary (Example: a lab wants floors sterilized weekly over the once every two week cleaning).
- **Inderdept Inst Support (Acct 491010)** – Used when department receives institutional support for operations (Example: a department has a general operating need and resources are being temporary reallocated to meet this need.)
- **Interdept Investment (Acct 491015)** – Used when a department is given centrally allocated dollars for a strategic initiative. (Example: a department is working on drone development to deliver mail on campus via a drone.)

Expenses (500000-730020)

Expenses are the outflows of assets (such as cash) resulting from the purchase of products or service. Expenses are recorded through payroll, accounts payable, interdepartmental billings, and journal entries.

Departments may choose to use the ‘detail’ accounts for recording expenses; however, for accounting purposes, only the ‘general’ account is required to be used.

Expenses- (Acct 500000) - Used for budgeting purposes only, not actual accounting transactions.

- **Total Direct- (Acct 501000)** - Used for budgeting purposes only, not actual accounting transactions.
-

- **Operating Expenses by Line Item - (Acct 520000)**- Used for budgeting purposes only, not actual accounting transactions.
-

SALARIES & FRINGE BENEFITS

Salaries- (Acct 510000)- Used for budgeting purposes only, not actual accounting transactions.

Entries will journal generate from payroll module. Adjusting entries to these accounts should only be done by the accounting office. Payroll detail is available in the HRMS module.

Salaries-Regular - Benefitted- (Acct 511000) - Used for budgeting purposes only.

- **511002 - Salaries - Regular -Benefitted** -- should be used for all permanent full-time or part-time support staff.
- **511005 - Staff Overload** - should be used for overload payments made to staff.
- **511060 - Vacation and Sick Accrual** - Used to record change in the vacation and sick leave liability at fiscal year-end.

Salaries - Other- (Acct 512000)- used for budgeting purposes only.

- **512005 - Salaries – Other** - Other salary payments including: student assistants, temporary part-time support staff, Federal Work Study program, employee awards, terminate/leave pay, and sick leave payments.
- **512015 - Unassigned Payroll** - Used to temporarily post payroll expenses to the general ledger that do not have an appropriate fund or project at the time of payroll compensation.
- **512020 - Salaries-Other-Participant Sup** - Used to pay stipends on sponsored agreements that will only allow F&A on participant costs.

Temp-Salaries-NonBenefitted- (Acct 513000) - Used for budgeting purposes only.

- **513005 - Temp-Salaries-NonBenefitted** - Used for all temporary full-time or part-time staff and faculty that are not entitled to benefits.
- **513020 - Temp-Sal-NonBen-Participant Sup** - Used to pay stipends on sponsored agreements that will only allow F&A on participant costs.

Overtime- (Acct 514000)- Used for budgeting purposes only.

- **514005 - Overtime**- Used for overtime payments for services performed beyond forty hours a week for those employees subject to the Fair Labor Standards Act.

Salaries - Faculty- (Acct 515000)- Used for budgeting purposes only.

- **515005 - Salaries - Faculty**- Used for personnel employed in a faculty role, whether in teaching, research, or public service.
- **515010 - Faculty Overload**- Used for overload payments to faculty.
- **515015 – Salaries-Non-Teaching Faculty-Extension Service** – Used for NDSU Cooperative Extension Service to comply with federal appropriation (Smith Lever) requirements.

Salaries- Graduate Assistants (Acct 517000)- Used for budgeting purposes only.

- **517005 - Salaries-Grad Assistants**- Used for stipends/salaries of graduate assistants employed by the institution.

Fringe Benefits- (Acct 516000)- used for budgeting purposes only, not actual accounting transactions.

The fringe benefit codes are utilized to record the campus's expenditures for matching expenses toward each of the respective programs. The codes are also utilized to record the remittance of monies to each of the respective organizations responsible for the fringe benefit program. This information will be journal generated from the HRMS module.

- **516005 - Disability Insurance**
- **516010 - Vacation/Sick Leave**

- **516015 - Employee Assist Program**
 - **516020 - Employee Tuition Waivers**
 - **516025 – Graduate Assistant Waivers**
 - **516030 - Federal Health Insurance**
 - **516035 - Federal Life Insurance**
 - **516040 - Federal Retirement**
 - **516050 - Great West Life Retirement**
 - **516055 - Health Insurance**
 - **516056 - Health Insurance GRA GTA GSA**
 - **516060 - HMO Insurance**
 - **516075 - Life Insurance**
 - **516080 - Medicare**
 - **516085 – Oasis**
 - **516090 – Medical Leave Insurance**
 - **516160 - Risk Management Premium**
 - **516165 – Section 125 Adm Fee**
 - **516170 - Social Security**
 - **516175 - ND PERs Retirement**
 - **516190 - Teacher Insurance & Retirement**
 - **516198 – Pension Expense**
 - **516199 - OPEB Expense**
 - **516200 - TIAA/CREF**
 - **516205 - Unemployment Insurance**
 - **516210 - Workers Comp Premium**
 - **516215 - Fringes- Unassigned**
 - **516220 - Other Payroll Taxes**
-

Other Taxable Compensation:

Other Taxable Compensation - (Acct 518000 and 519000) – Used for budgeting purposes only, not actual accounting transactions.

The other compensation category is used to pay taxable amounts that are not part of regular earnings, such as cell phone payments and moving expenses.

- **518005 – Other Taxable Compensation**
 - **519010 – Salaries Medical Resident**
-

Expenses – Travel:

Travel - (Acct 521000) - Used for budgeting purposes only, not actual accounting transactions.

The travel category is used for travel expenses incurred by employees and students in carrying out assigned duties. Use 623200 for non-employee travel.

- **521010 - In State - Air Transportation** - Used for reimbursements to employees for commercial airline expense and payments to travel agencies for airline travel when the point of destination is within the state of ND.
- **521015 - In State – Lodging** - - Used for reimbursements to employees for lodging in ND at the in-state rate.
- **521020 - In State – Meals** - Used for reimbursements to employees for meals at the in-state per diem rate.
- **521030 - In State - Vehicle Mileage** - Used for reimbursements to employees for mileage at the in-state mileage rate.
- **521035 - Meals Taxable** - Used for reimbursements to employees for meals incurred during in-state or out-of-state travel in which no overnight stay is involved and foreign travel when the rate is over the non-taxable allowance.
- **521045 - Motor/Aircraft Pool** - Used by departments to pay for using the state's motor pool or campus's aircraft pool.
- **521055 - Moving – Taxable** - Used to reimburse moving expenses to new employees that will be considered taxable income to the employee.
- **521065 - Other Transportation & Misc Expense** - Used for reimbursements to employees for personal airplane mileage and reimbursements for miscellaneous travel expenses allowed by campus policies.
- **521070 - Out of State- Air Transportation** - Used for reimbursements to employees for commercial airline expense and for payments to travel agencies for airline expense when the point of destination is outside the state of ND.
- **521075 - Out of State – Lodging** - Used for reimbursements to employees for lodging out of state at the amount of actual expense.
- **521080 - Out of State - Meals** - Used for reimbursements to employees for meals incurred out-of-state, at the per diem rate applicable to the destination.
- **521090 - Out of State - Vehicle Mileage** - Used for reimbursements to employees at the out-of-state rate for mileage incurred outside the state of ND.
- **521095 - Recharge- Travel**- Used by recharge centers only.
- **521103 - Travel – Athletic Team or Other Organized Institution Organization** – For all travel expenses related to an athletic team or other organized group, this includes actual expenses for the entire group including coaches, trainers, or other employees submitting for payment on a team or group travel expense report
- **521105 - Travel – Students** - Used to pay student travel expenses except if part of a team or organized group trip see 521103.

Expenses – International Travel:

International Travel - (Acct 522000) - Used for budgeting purposes only, not actual accounting transactions.

The international travel category is utilized for international travel expenses incurred by employees and students in carrying out assigned duties.

- **Intl Air Transportation - (Acct 522010)**
- **Intl Lodging – (522015)**
- **Intl Meals – (522020)**
- **Intl Mileage – (522025)**
- **Intl Meals Taxable – (522030)**
- **Intl Other Trans & Misc Exp - (522035)**

SUPPLIES

Supplies - IT Software- (Acct 531000)- Used for budgeting purposes only, not actual accounting transactions. To be used for the purchase of computer supplies, software and software licenses.

- **Data Processing Supply - Misc.- (Acct 531005)** - Used for the purchase of supplies and accessories to be used with the operation of a computer system. Examples include: ribbons, blank diskettes & CD-ROMs, laser printer cartridges, mice, keyboards.
- **Network Supplies - (Acct 531010)** – Used for network supplies such as network cables, patch cords, connectors, and other non capitalizable network equipment.
- **Software/Licenses/Maint Non Cap - (Acct 531015)** - Used for purchases of computer software/licenses/maintenance agreements that have a term of one year or less, even if the cost exceeds \$5,000. Annual software maintenance can be a separate related expense and should also be expensed to this account. Annual software maintenance costs are not capitalized as equipment or intangible assets.

This account is also used for payments made to CTS for software that is not capitalized. Examples of such payments to CTS are, but not limited to, payments for Touchnet, Microsoft Campus Agreements, Blackboard, Qualtrics and Tegrity.

- **Variable SBITA payments - (Acct 531020)** - Used to record variable payments associated with SBITA agreements that are not included in SBITA liability.
- **Software/License Capitalized - (Acct 531025)** - Used to record payments for capitalizable software/licenses. Prior to finalizing the year-end close, a reclass entry is made in the Full Accrue ledger to reclass to account 581070-SBITA Principal. Account 682120-Software Subscription Cap may also be used for these payments.

Supply/Material - Professional- (Acct 532000)- Used for budgeting purposes only,
not actual accounting transactions.

Used for the purchase of supplies and materials for instructional or research purposes.

- o **Athletic Supplies- (Acct 532010)** - used for the purchase of athletic supplies.
- o **Audio Visuals- (Acct 532015)** - used for the purchase of microfilm, microfiche, cassettes, records/albums, and slide duplication.
- o **Books- (Acct 532020)**- Used for the purchase of books by the Library. Also used by other departments when the books are not for general office usage. If used by a library fund this account would be capitalized as “Library Books”.
- o **Films/Video- (Acct 532045)** - Used for purchasing films and videotapes. Use Account 621145 for costs of developing film from cameras. If used by a library fund this account is capitalized as “Library Books” at year-end.
- o **Instructional Supplies- (Acct 532050)** - Used for the purchase of supplies that are used in a classroom or teaching environment. Supplies purchased for use in an office should be coded to Acct 536015.
- o **Lab Supplies- (Acct 532060)** - Used for purchase of expendable supplies for labs.
- o **Chemical and/or Biological Sup - (Acct 532061)**
- o **Animal Per Diem (Acct 532062)** – Used to record animal care per diem rates associated with research projects.
- o **Maps & Plats - (Acct 532065)**
- o **Microfilm Supplies - (Acct 532070)**
- o **Multimedia Supplies - (Acct 532075)**
- o **Nursing Supplies - (Acct 532080)**
- o **Periodicals- (Acct 532085)** - Used for subscriptions to newspapers, magazines, journals, yearbooks, indexes, and cumulative series. If used by a library fund this account would be capitalized as “Library Books” at year-end.
- o **Library Continuations- (Acct 532090)** - Used for the purchase of a series of published material from an organization or society, where each volume is published individually, over an undefined span of time. If used by a library fund this account would be capitalized as “Library Books” at year-end.
- o **Library Approval Plans- (Acct 532091)** - Used for purchases of monographic titles covered by a specific predefined subject oriented approval plan.
- o **Photography Supplies- (Acct 532095)**
- o **Publications- (Acct 532100)** - Used for the purchase of a series of published material from an organization or society. Also, used for costs incurred in the publication of an article and reprint of such article.
- o **Interlibrary Loan/Publications - (Acct 532101)** - used for interlibrary loans and for costs incurred in the publication of an article and reprint of such article.
- o **Purchasing Cards - (Acct 532105)** - Items purchased with a purchasing card that have not been reallocated to other account codes.
- o **Recharge-Instructional Supply- (Acct 532110)** - Used by recharge centers only.

- **Reference Materials- (Acct 532115)**
- **Research Supplies/Materials- (Acct 532120)**- Used for supplies used in research settings, online database searching, including the cost of various databases and annual subscription fee which pays for the operating manuals and also authorizes access to the various databases.
- **Electronic Resources/Subscriptions (Acct 532121)** - Used for online database searching and subscription fees that have a useful life of one year or less. May also be used for materials from the proceedings of a conference. This account would be used for reference materials, whereas account 621320 “Online Database Services” should be used for resources used for other online database information.
- **Subscriptions - (Acct 532130)** - Should be used when paying for newspapers, magazines, journals where the subscription is used in the operation of an office.
- **Video/Audio/DVD’s/CD’s/Tapes - (Acct 532145)** - Purchases of prerecorded video /audiotapes, CD’s, tapes. If used by a library fund and volumes cannot be counted, this account would be capitalized as “Library Books”.

Food and Clothing- (Acct 533000)- Used for budgeting purposes only, not for actual accounting transactions.

Used for the purchase of food, small wares and uniforms. Departments may choose to use the ‘detail’ accounts for recording expenses; however, for accounting purposes, only the ‘general’ account is required to be used.

- **Banquet and Meeting Food & Bev- (Acct 533005)**- general account. Used to pay meal and snack expenses in the recruitment of new employees, staff retreats, hosting official guests, or refreshments at meetings. Should also be used for room rental for conferences and meetings.
- **Clothing- (Acct 533010)**- general account.
- **Smallwares- (Acct 533015)** - general account. Used for dishes & utensils, small appliances and other food service items.
- **Athletic Food Non-Travel – (Account 533020)** – meals provided to student-athletes that are not related to team travel or pre-game meals.
- **Food Supplies- (Acct 533025)** - general account. Used for food purchases other than for resale.
- **Interdepartmental- Smallwares- (Acct 533040)** - used only for charges from other departments, this account is a clearing account, not used by Recharge Centers.
- **Interdepartmental- Uniforms & Linens- (Acct 533045)** - used only for charges from other departments, this account is a clearing account, not used by Recharge Centers.
- **Uniforms & Linens- (Acct 533065)** - general account. Used for purchase of uniforms and table linens. Cleaning of these items should be coded Acct 621275.
- **Uniforms & Linens- (Acct 533070)** - Duplicate account to #533065 above. Do not use.

Bldg, Grounds, Vehicle Supply- (Acct 534000) - Used for budgeting purposes only, not actual accounting transactions.

Used by physical plant department for purchase of operating supplies. Departments may choose to use the 'detail' accounts for recording expenses; however, for accounting purposes, only the 'general' account is required to be used.

- **Building Supplies- (Acct 534020)** - general account.
- **Custodial Supplies- (Acct 534025)** - detail account.
- **Electrical Supplies - (Acct 534030)** - detail account.
- **Equipment Repair Parts - (Acct 534035)** - detail account.
- **Fuel & Oil - Vehicle- (Acct 534040)** - general account.
- **Hardware & Bldg Supply - (Acct 534045)** - detail account.
- **Interdepart-Sanitation- (Acct 534050)** - used only for charges from other departments, this account is a clearing account, not used by Recharge Centers.
- **Landscaping & Ground Supplies- (Acct 534065)-** general account.
- **Maintenance Supplies- (Acct 534070)** - general account.
- **Paint- (Acct 534105)** - detail account.
- **Part Supplies - (Acct 534110)** - detail account.
- **Plumbing Supplies- (Acct 534115)** - detail account.
- **Recharge- Fuel and Oil Vehicle - (Acct 534120)** - used by recharge centers only.
- **Sanitation Supplies - (Acct 534145)** - detail account.
- **Shop Supplies - (Acct 534155)** - general account.

Miscellaneous Supplies - (Acct 535000) - Used for budgeting purposes only, not actual accounting transactions.

Used for supplies of a miscellaneous nature that do not fit another supply category. Departments may choose to use the 'detail' accounts for recording expenses; however, for accounting purposes, only the 'general' account is required to be used.

- **Farm & Livestock Supplies - (Acct 535025)** - detail account.
- **Other Supplies - (Acct 535045)** - general account.
- **Name Tags, Business Cards, ID Cards - (Acct 535050)** - detail account.
- **Plaques & Trophies - (Acct 535055)** - detail account. Used to pay for certificates, plaques, trophies, ribbons, or some other non-cash item to confer or bestow on an individual or organization for special achievement.
- **Promotional Supply Unlicensed - (Acct 535060)** - detail account. Used to pay for items purchased for a promotional purpose that are not licensed. (Ex. pens or other trinkets imprinted with the campus logo).
- **Promotional Supply Licensed - (Acct 535070)** - detail account. Used to pay for items purchased for a promotional purpose that are licensed.
- **Seed, Feed & Fertilizer Supplies - (Acct 535080)** - detail account.
- **Veterinarian Supplies - (Acct 535090)** - detail account.

- **Expendable Equip Not Tagged - (Acct 535100)** - used for items less than \$5,000 that are not tracked for inventory purposes.
- **Tool Crib (EERC) Recharge - (Acct 535105)**
- **Recharge-Facilities Supplies- (Acct 535110)**
- **MineralWaterTimberRightNo Cap (Acct 535205)** – used for Mineral, Water, and Timber rights expenses that are not capitalized.
- **Copyright – NonCap (Acct 535210)** – used for copyright expenses that are not capitalized.
- **Patent – NonCap (Acct 535215)** – used for Patent expenses that are not capitalized.
- **Trademark – NonCap (Acct 535220)** – used for Trademark expenses that are not capitalized.
- **Website – NonCap (Acct 535225)** – used for Website expenses that are not capitalized.
- **Other Easement – NonCap (Acct 535230)** – used for easement expenses that are not capitalized.
- **Right of Way-NonCap (Acct 535235)** – used for right of way expenses that are not capitalized.
- **Logos-NonCapitalized (Acct 535240)** – used for logo expenses that are not capitalized.

OFFICE

Office Supplies- (Acct 536000)- Used for budgeting purposes only, not actual accounting transactions.

Used for purchase of supplies used in an office setting.

- **Indepartmental-Paper- (Acct 536010)** - used only for charges from other departments.
- **Office Supplies- (Acct 536015)** - used for purchases of supplies that are used in the operation of an office. If used in a classroom or teaching environment, use account 532050.
- **Paper Products- (Acct 536020)** - used for purchase of paper, letterhead, envelopes, etc. used in the operation of an office.
- **Recharge - Paper- (Acct 536025)** - used by recharge centers only.
- **Recharge - Office Supplies- (Acct 536030)** - used by recharge centers only.

Postage- (Acct 541000)- Used for budgeting purposes only, not actual accounting transactions.

Used to pay expenses to mail items via U.S. Post Office.

- **Bulk Mailing Charges- (Acct 541005)**
- **Postage or P.O. Box Rental- (Acct 541015)**
- **Postage Due- (Acct 541020)**
- **Postage Meter- (Acct 541025)**
- **Postage Stamps- (Acct 541030)**
- **Recharge - Mailing Services- (Acct 541035)** - used by recharge centers only.

Printing- (Acct 542000) - Used for budgeting purposes only, not actual accounting transactions.

Accounts used to pay costs of printing supplies and materials for the campus.

- **Copier Supplies- (Acct 542010)**- used for copier toner, parts, and small accessories.
 - **Printing- (Acct 542025)** - used when typesetting or other design work is necessary to create a master copy and reproduce the master copy to create the end product.
 - **Copies/Duplicating- (Acct 542030)**- used when paying fees for the use of photocopy machines that are billed based on usage.
 - **Recharge - Copying- (Acct 542040)**- used by recharge centers only.
 - **Recharge - Printing- (Acct 542045)**- used by recharge centers only.
-

MINOR EQUIPMENT

IT Equipment under \$5,000- (Acct 551000)- Used for budgeting purposes only, not actual accounting transactions.

Used for any personal property IT items costing less than or equal to \$5000, individually. Cost includes freight and installation charges. (Ex. printers, fax machines, computers, PDAs.). These items will not be capitalized but may be tracked in the asset management module.

Departments may choose to use the ‘detail’ accounts for recording expenses; however, for accounting purposes, only the ‘general’ account is required to be used.

- **Computer Equipment under \$5,000- (Acct 551005)** - detail account.
 - **Other IT Equipment under \$5,000- (Acct 551020)** - general account. Used if detail is not needed.
 - **Printer Equipment under \$5,000- (Acct 551025)** - detail account.
 - **Recharge-IT Equip under \$5,000- (Acct 551030)** - used for recharge centers only.
 - **Telecomm Equipment under \$5,000- (Acct 551035)** - detail account.
-

Other Equipment under \$5,000- (Acct 552000)- Used for budgeting purposes only, not actual accounting transactions.

These items will not be capitalized but may be tracked in the asset management system. Used for any personal property items costing less than or equal to \$5000, individually. Cost includes freight and installation charges. (Ex. copiers, desks, chairs, book shelves, file cabinets, larger food service appliances, musical instruments, vacuums, large power tools, a/v projectors, wrestling mats, etc.)

Departments may choose to use the ‘detail’ accounts for recording expenses; however, for accounting purposes, only the ‘general’ account is required to be used.

- **Office Equipment under \$5,000- (Acct 552005)-** detail account.
 - **Athletic Equipment under \$5000- (Acct 552010)-** detail account.
 - **Audio Visual Equipment < \$5000- (Acct 552015)-** detail account.
 - **Maint/Construction Equipment <\$5000- (Acct 552020)-** detail account.
 - **Musical Equipment under \$5000- (Acct 552025)-** detail account
 - **Other Equipment under \$5000- (Acct 552030)-** general account - if detail is not needed.
 - **Vending/Food Equipment under \$5000- (Acct 552035)-** detail account.
 - **Recharge-Equipment under \$5,000- (Acct 552095)-** for recharge center use.
-

Expenses: Utilities & Insurance, Rents & Leases, Repair

UTILITIES & INSURANCE

Utilities- (Acct 561000)- Used for budgeting purposes only, not actual accounting transactions.

The utilities category is used for expenditures incurred in the operation of the campus's facilities. The cost included in each account should include the applicable delivery charge.

- **561005 - Asbestos Abatement and Removal**
- **561010 - Coal**
- **561013 - Steam Heat**
- **561015 - Electricity**
- **561020 - Heating Oil**
- **561025 - Propane- Used if only for heating purposes**
- **561027 – Glycerin – (used with coal to increase BTUs)**
- **561030 - Natural Gas-**
- **561035 - Radio/Hazard Waste Disposal**
- **561040 - Recharge-Waste Disposal/Landfill**
- **561060 - Waste Disposal and Landfill**
- **561070 - Water and Sewer**

Insurance- (Acct 571000) - Used for budgeting purposes only, not for actual accounting transactions.

The insurance category is utilized for all premiums on insurance policies purchased by the Campus. Departments may choose to use the ‘detail’ accounts for recording expenses; however, for accounting purposes, only the ‘general’ account is required to be used.

- **571005 -Collision & Comprehensive-** detail account. Used for insurance premiums on motor vehicles and aircrafts. This includes the bodily injury, property damage, uninsured motorist, and personal injury protection coverage associated with these vehicles.
- **571010 - Fidelity Insurance -** detail account. Used for insurance premiums on employee bonds or comprehensive crime coverage.

- **571015 -Liability Insurance** - detail account. Used for insurance premiums for professional liability, errors & omissions, student travel liability, and comprehensive general liability policies.
 - **571020 - Other Insurance** - general account. Used if detail is not needed.
 - **571025 - Property Insurance** - detail account. Used for insurance premiums on real and personal property, except motor vehicles and aircraft, owned or leased by the Campus.
 - **571030 - Risk Management Premiums** - detail account. Used for risk management premiums paid annually to OMB.
-

RENTS AND LEASES

Rentals/Leases-Equipment&Other- (Acct 581000) - Used for budgeting purposes only, not for actual accounting transactions.

Rentals/Lease-Building/Land- (Acct 582000) - Used for budgeting purposes only, not for actual accounting transactions.

Short-term leases and rentals - The following accounts should be used for making rental or short-term lease payments for equipment, buildings, land and other items. Also, this item would not be recorded on the Campus's equipment records or given a tag number.

Use if a short-term lease agreement is in place:

- **581005 - Aircraft Rental Short-Term**
- **581015 - Equipment Rental Short-term**
- **581045 - IT Equip Rental Short-term**
- **582030 - Building Rental Short-Term**
- **582035 - Land Rental – Short-Term**

Use for short-term rentals where no operating lease is in place:

- **581055 – OfficeEquip Rental-Short Term** - (Short-term rental of office equip.)
 - **581060 - Other Rental – Short Term** - (Ex. renting tables & chairs for an event.)
 - **582005 – Booth&Room Rental-ShortTerm** - (Ex. renting booth space at a conference.)
-

Long-Term Leases - used for payments on long-term lease payable (greater than twelve months). Assets under long-term leases should be recorded on the campus's Asset Management system and given a campus tag number.

Principal payments - The following transaction accounts should be used for the principal amount of the long-term lease payment:

- **581020 – Variable Pmnts – GASB 87 Leases**
- **581030 - Equipment Lease-Principal**
- **581040 - IT Equipment Lease-Principal**

- **582050 – Building Lease - Principal**
- **582055 – Land Lease – Principal**

Interest payments - The following transaction accounts should be used for the interest amount of the capital lease payment:

- **581025 – Equipment Lease Interest**
- **581035 - IT Equipment Lease Interest**
- **582040 - Building Lease Interest**
- **582045 - Land Lease Interest**

SBITA Principal - used for payments for long-term SBITAs (greater than twelve months) in accordance with GASB 96. Intangible assets under SBITAs should be recorded on the campus's Asset Management system and given a campus tag number.

- **Principal payments - 581070 – SBITA Principal**
- **Interest payments - 581075 – SBITA Interest**

REPAIRS

Repairs- (Acct 591000) - Used for budgeting purposes only, not for actual accounting transactions.

The repairs category includes the expenses of repairing buildings and equipment items. These expenses include services performed by either the campus facilities management department, or an outside contractor.

- **591025 - Maintenance Agreements**-used for payments on contracts for regular repair and maintenance on plant assets. (Ex. Xerox copy machine contracts.) This account could be used for warranty costs that are separately identified. These expenditures would not be added to the book value of the asset.
- **591040 - Recharge-Deferred Maint Repair**- used by recharge centers only.
- **591045 - Recharge - Repairs**- used by recharge centers only.
- **591070 - Repairs IT** used for repairs of IT equipment.
- **591095 - Repair Services Noncapitalized**- used for expenditures incurred to maintain a plant asset in its normal state of operation.
- **591105 - Repair Supplies Noncapitalized**- used for expenditures incurred to maintain a plant asset in its normal good state of operation and do not extend the asset's useful life. (Ex. replacement or repair of floor covering or roofs, reconditioning by replacing small parts, painting, or regular maintenance costs.) Expenditures will not be added to the plant asset's book value.

Expenses: IT Communications, Professional Development

COMMUNICATIONS

IT - Communications- (Acct 602000) - Used for budgeting purposes only, not accounting transactions.

- **Cellular Phones- (Acct 602005)** - used to for cellular phones and use charges.
- **Fax Charges- (Acct 602010)** - used to pay for the use of a fax machine.
- **ITD Services- (Acct 602015)** - used to pay for services purchased from the State ITD. Account 621328 should be used to record internet services purchased from providers other than the State ITD. An exemption must be obtained from the State ITD before purchasing services from providers other than the State ITD.
- **Long Distance- (Acct 602020)** - used for long distance telephone charges.
- **Line Charges- (Acct 602025)** - used for paying monthly line charges for telephone services (not including long distance charges -see account 602020) and paying for telegram services. This account should be used for other miscellaneous telephone expenses such as installation, maintenance, and fees for changes in services.
- **Recharge - Line Charges- (Acct 602030)** - used by recharge centers only.
- **Recharge - Long Distance- (Acct 602035)** - used by recharge centers only.
- **Recharge-Paging- (Acct 602040)** - used by recharge centers only.
- **Recharge - Voice/Data- (Acct 602045)**- used by recharge centers only.
- **Recharge-Tele Service Order- (Acct 602050)** - used by recharge centers only.
- **Recharge-Tele Repair Order- (Acct 602055)** - used by recharge centers only.
- **Voice/Data Telephone Service – (Account 602070)** – used to record voice or data telephone charges.

PROFESSIONAL DEVELOPMENT

Professional Development- (Acct 611000) - Used for budgeting purposes only, not accounting transactions.

Used for expenses related to the professional development of staff and faculty.

- **Dues & Memberships- (Acct 611010)** - Includes memberships in professional societies or organizations.
 - **Professional Development - (Acct 611020)** - Used for payments for conference and training seminar registration fees, including webinars, for employees.
 - **Employee Education- (Acct 611025)** - Used for payments made to an employee or on their behalf for education that may be taxable to the employee based on IRS regulations.
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FEES AND SERVICES

Operating Fees and Services- (Acct 621000)- Used for budgeting purposes only, not for actual accounting transactions.

Used to pay services and fees incurred in the operation of the campus. Departments may choose to use the 'detail' accounts for recording expenses; however, for accounting purposes, only the 'general' account is required to be used.

- **Advertising Services (621020-621035)** - the following accounts should be used for payment of public notices, announcements, want ads, and similar expenses:
 - **Advertising Services-Radio - (Acct 621020)**- detail account.
 - **Advertising Online/Internet – (Acct 621023)**- detail account.
 - **Advertising Services-TV- (Acct 621025)**- detail account.
 - **Advertising Services-Print - (Acct 621030)**- detail account.
 - **Advertising Services-Other- (Acct 621035)**- general account. Use for advertising expenses that don't fit into the above accounts.

- **Athletic Settlement Expense (Acct 621040)** - funds from events and/or tournaments held by the Athletics Department in conjunction with another entity in which a net loss or net profit is determined. If a net profit would result from an event or tournament, a journal entry would be made to move that amount to a revenue account code.
- **Athletic Special Assistance (Acct 621045)** – items provided to student-athletes for special assistance such as clothing, travel home, school supplies, etc.
- **Athletic Guarantees- (Acct 621050)**- used to make payments to other colleges and universities as guarantees that home sporting events will not be cancelled.
- **Athletic Conference Fee (Acct 621051)** – expenses required by the athletic conference in which the sport participates.
- **Athletic Officials/Game Person- (Acct 621055)**- used for paying individuals for officiating sporting events.
- **Awards, Rewards, Prizes- (Acct 621060)** - Employee cash awards should be paid through the Payroll Office This account should not be used on grant and contract funds unless specifically approved in the agreement.
- **Bad Debt- (Acct 621065)** - used to establish and adjust the allowance for doubtful accounts/notes at fiscal year-end. NSF checks returned from the bank can also be written off with this account.
- **Bank Fees- (Acct 621070)** - used to record bank or trustee handling fees or service charges.
- **Credit Card Fees- (Acct 621071)** - used for credit card service/processing fees.
- **Book Binding- (Acct 621075)** - used for expenses incurred in binding or rebinding books, periodicals, publications, and other instructional material.
- **Collection Expense- (Acct 621080)** - used to pay collection agencies for pursuing old receivables.
- **Contract Services - (Acct 621100)**- general account. Used to pay for operating services under contract. (Ex. temp agencies)

- **Custodial and Maintenance Cont- (Acct 621120)**- used to pay for custodial and maintenance service under contract. (Ex. pest control, HVAC controls service, janitorial services.)
- **Film Processing- (Acct 621145)**- used for developing film into pictures, slides or disks.
- **Freight & Express- (Acct 621150)** - used for payments to freight companies for transporting an item to a particular destination. This can include overnight mail service. It can also be used for shipping/freight charges on items purchased by the campus. Exceptions: freight for capitalized equipment purchases should be included in the equipment account used to acquire the item(s), freight on merchandise purchased for resale should be coded account 651150.
- **Group Concession Payments- (Acct 621160)** - used when payment is made to a volunteer organization, not employees.
- **IT Contractual Services- (Acct 621230)** - used for contractual charges to a department for data processing services performed by an outside agency
- **IT Services- (Acct 621235)** - used for ad hoc charges to a department for data processing services performed by an outside agency.
- **SITS Assessments (Acct 621240)** – to record HECN/CND and other CTSS assessments to campuses.
- **Laundry & Dry Cleaning - (Acct 621275)**- used for cleaning uniforms, rugs, linens by an external party.
- **Licenses & Taxes- (Acct 621285)** - used to pay legally required licenses or taxes needed to conduct current operations. (Ex. UBIT taxes, motor vehicle licenses, gaming taxes/licenses, performing arts licenses, satellite license.)
- **Drilling Fees- (Acct 621290)**- Used mostly for sponsored agreements to track drilling fees.
- **Outside Lab Fees- (Acct 621295)**- Used mostly for sponsored agreements to track outside lab fees.
- **Loan Principal Cancelled- (Acct 621300)**- Used to record the reduction of Loan Fund Notes Receivable when the debtor meets the conditions of the loan program to receive cancellation (e.g. teaching, military service, death, disability, etc).
- **Other Operating Fees – (Acct 621315)** – used for service fees paid to individuals or organizations for the performance of services for the campus that do not fit into any of the other fee accounts or if detail in this expense category is not needed.
- **Online Database Services- (Acct 621320)**- used to pay online providers. (Ex. CUPA data on demand, library services)
- **Other Operating Fees- (Acct 621325)**- used for service fees paid to individuals or organizations for the performance of services for the campus that do not fit into any of the other fee accounts or if detail in this expense category is not needed.
- **Cable TV- (Account 621326)** – Used for service fees paid to cable providers for television subscriptions.
- **Internet Services – (Account 621328)** – Used for services to internet providers, other than the State ITD. An exemption must be obtained from the

State ITD before purchasing services from providers other than the State ITD. Account 602015 should be used to record internet services purchased from the State ITD.

- **Participant Fees- (Acct 621330)**- used to pay project participants usually from grants & contracts funds.
- **Passport- (Acct 621335)**- used to pay for passport registration and photo fees.
- **Photo ID Services- (Acct 621345)**- used to pay an external party to provide photo IDs for students, faculty and staff.
- **Promotional Fees - Licensed- (Acct 621355)**- used to pay for items purchased for a promotional purpose which include the campus copyrighted logo or other licensed image or phrase.
- **Promotional Fees - Non Licensed- (Acct 621360)**-not used.
- **Royalty Payments- (Acct 621390)**- used for royalty payments.
- **Recharge - Computer Center- (Acct 621395)**- use by recharge centers only.
- **Recharge - Fees- (Acct 621400)**- use by recharge centers only.
- **CTS (EERC) Recharge- (Acct 621401)** - UND use only
- **PC & D (EERC) Recharge- (Acct 621402)**- UND use only
- **Shops/Ops (EERC) Recharge (Acct 621403)** - UND use only
- **GC/MS (EERC) Recharge (Acct 621404)** - UND use only
- **Recharge-Graphics- (Acct 621405)**- use by recharge centers only.
- **FMRL (EERC Recharge)- (Acct 621406)**- UND use only
- **ARL (EERC) Recharge- (Acct 621407)**- UND use only
- **NMARL (EERC) Recharge (Acct 621409)**- UND use only
- **Recharge - Laundry- (Acct 621410)**- use by recharge centers only.
- **PTC (EERC Recharge)- (Acct 621411)**- UND use only
- **Particulate (EERC) Recharge- (Acct 621412)**- UND use only
- **CFBR (EERC) Recharge- (Acct 621413)**- UND use only
- **Sample Trailer (EERC) Recharge- (Acct 621414)**- UND use only
- **Fuel Prep (EERC) Recharge- (Acct 621415)**- UND use only
- **Recharge Research Information – (Acct 621416)** – Recharge account for research information.
- **Software Tech Recharge – (Acct 621417)** – Recharge account for software technology.
- **EERC ENG Serv Rechrge Center – (Acct 621418)** – Recharge account for EERC engineering services.
- **EERC Field Safety Recharge – (Acct 621419)** – Recharge account for EERC field safety.
- **EERC Geoscience Recharge – (Acct 621420)** – Recharge account for EER Geoscience recharge.
- **Ticket Master Outlet- (Acct 621435)**- Used when ticket master charges a fee for event sales not on campus
- **Ticket Master Box Office- (Acct 621440)**- Used when Ticket master charges a fee for event sales on campus

Participant Support - (Acct 622000) - used for budgeting purposes only, not actual accounting transactions.

Used to track Participant Support Expenses required by NIH and NSF.

- **Participant Support Stipends - (Acct 622005)**
- **Participant Support Subsistence – (Account 622010)**
- **Participant Support – Travel – (Account 622015)**
- **Participant Support – Other – (Account 622020)**

Professional Fees and Services- (Acct 623000) - used for budgeting purposes only, not actual accounting transactions.

Used to pay professionals for their service to the campus.

- **Accountants- (Acct 623005)**- used for tax, compilation and accounting services provided by a private CPA firm (or individual).
- **Architects- (Acct 623010)**- used for architectural fees for non-capitalized projects or concept projects in non-plant funds.
- **Artistic & Design Service- (Acct 623015)** - used for non-architectural design services.
- **Audit- (Acct 623020)** - used for audit services provided by private firms or governmental.
- **Consultant- (Acct 623025)** - used for paying non-employees or organizations for professional advice or services. Use Account 515005 or 511002 for employee consultants.
- **Contract Services- (Acct 623030)** - used to pay for other professional services under contract that do not fit into another account description and payments made to other NDUS institutions for Shared Services arrangements.
- **Background Investigations (Acct 623035)** –used to pay for professional services to perform background investigations.
- **Engineers- (Acct 623055)** - used for engineering fees for non-capitalized projects or concept projects in non-plant funds.
- **Entertainers/Performers- (Acct 623060)** - used to pay performing arts professionals for services provided to the campus. (Ex. singers, musicians, bands, magicians, comedians)
- **Honorarium (Acct 623075)** - used if the primary intent of the cost is to confer distinction on, or to symbolize respect, esteem, or admiration for the recipient. This account cannot be used on Grant and Contract funds (40500-45500).
- **IT-Consultant/Development- (Acct 623090)**- used to pay consultants for IT advice and development services.
- **Lecture- (Acct 623095)**- used to reimburse a non-employee or outside organization for teaching a class.
- **Legal- (Acct 623100)** - used for paying non-employees or outside organizations for legal advice or services.
- **Land Survey Fees- (Acct 623105)** - used for paying surveyors.
- **Medical Professional Fees – (Acct 623110)**

- **Other Professional Fees- (Acct 623155)** - used to pay other professional fees that do not fit into another account description.
- **Professional Licensing Fees- (Acct 623165)** - used to pay professional licensing fees for employees. (Ex. CPA, CFP, physicians.)
- **Research- (Acct 623180)** - used to pay organizations to provide research services.
- **Speaker- (Acct 623185)** - for those individuals hired to participate in a specific conference or for a one-time appearance as a guest lecturer.
- **Non Employee Expenses- (Acct 623200)** - used to reimburse non-employee expenses. It may be used to reimburse the non-employee through “Accounts Payable”. If the expense was incurred by an employee, it will be reimbursed through “Travel and Expense”. These non-employees could include consultants, visiting speakers, or prospective candidates for employment (i.e. interviewing and recruitment). This account can also be used when paying travel agencies for non-employees and paying directly to the hotel.
- **Non Employee Taxable Meals- (Acct 623205)**- Do not be used. 1099’s are issued by vendor, not by account.

Subcontracts and Subrecipient s- (Acct 624000)- used for budgeting purposes only, not actual accounting transactions.

Used to pay grant subcontracts when some sort of procurement action must be completed and documented for the procurement of the goods and services.

- **Subcontracts >\$25,000- (Acct 624005)**- used for sub grant or contract payments where the aggregate paid to date exceeds \$25,000.
- **Subcontracts ≤\$25,000- (Acct 624010)**- used for sub grant or contract payments where the aggregate paid to date *does not* exceed \$25,000.

Used to pay grant subcontracts when financial assistance is made that does not include the procurement of goods and services.

- **Subrecipients >\$25,000- (Acct 624105)**- used for subrecipient payments where the aggregate paid to date exceeds \$25,000.
- **Subrecipients ≤\$25,000- (Acct 624110)**- used for subrecipient payments where the aggregate paid to date *does not* exceed \$25,000.

Medical, Dental and Optical- (Acct 625000)- Used for budgeting purposes only, not accounting transactions.

- **Employee Medical Physicals- (Acct 625005)**- used by the UND med school for employee physicals.
- **Athletic Medical – (Acct 625010)** – used for Student-Athlete medical bills paid by the Athletics Department.
- **Athletic Training – (Acct 625015)** – used for athletic training expenses that are charged to individual sports teams. These expenses should be tracked separately from medical expenses for the Athletic Department’s financial reporting.

- **Medical Supplies - (Acct 625030)** - used by the UND School of Medicine and Health and other institutions for medical supplies.
-

Online Prog Manage (OPM) Fee – (Account 626000): Used for budgeting purposes only, not actual accounting transactions.

- **626005 – Online Prog Manage (OPM) Fee:** Used to pay a third-party vendor a fee for online class marketing and support.
 - **626010 – Online Prog Manage (OPM) FeeUGRD:** Used to pay a third-party vendor a fee for undergrad online class marketing and support.
-

STRATEGIC INVESTMENT FEE

Strategic Investment Fee - (Account 628000): Used for budgeting purposes only, not actual accounting transactions.

- **628005 – Strategic Investment Fee:** Used to record fee charged to revenue producing departments.
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SUPPORT ALLOCATION COSTS

Support Allocation Costs - (629000): Used for budgeting purposes only, not actual accounting transactions.

- **629005 – Support Allocation Costs:** Used to record overhead costs charged to revenue producing departments.
-

OTHER OPERATING EXPENSES

Miscellaneous Expenses-(631000): Used for budgeting purposes only, not actual accounting transactions.

- **631005 - Cash Short:** Used to record immaterial shortages in petty cash or change/till funds for auxiliary and non-auxiliary services.
- **631010 - Other Expenses:** Used only when an expense does not fit in any other account category (ex. items for resale by a department not usually in the business of purchasing goods for resale).

Interest Expense-(641000): Used for budgeting purposes only, not actual accounting transactions.

- **641005 - Interest Expense:** Used for interest expense cash outflows for non-capital financing activities including interest payments to lenders and other creditors on borrowings made for purposes other than acquiring, constructing or improving capital assets. May include late fees/interest charged when a

payment is made past the due date. Interest expense in this category is an operating expense. For interest expense payments on special assessments use account 683060. Interest on Long-term leases should be recorded as either account 581025, 581035, 582040, or 582045. Interest expense on bonds should be recorded as account 701005.

Cost of Goods Sold-(651000): Used for budgeting purposes only, not actual accounting transactions.

Used by departments that maintain inventory to be resold to another department or to an outside customer (ex. food services, bookstore). The accounts are used for items purchased and added to the department's inventory to be resold. **Departments may choose to use the 'detail accounts for recording expenses or may choose to use the 'general' account, when detail is not needed.**

- **651005 - Purchase for resale:** General account, use when detail is not needed.
- **651006 – Prchs for resale – Health/Beauty:** detail account
- **651010 - Purchase for resale- Meat:** detail account.
- **651015 - Purchase for resale- Produce:** detail account.
- **651020 - Purchase for resale- Bakery:** detail account.
- **651025 – Purchases resale – Consignment:** detail account.
- **651030 – Purchases resale – Dairy:** detail account.
- **651035 - Purchases for resale- Labor:** detail account.
- **651040 - Purchases for resale- Materials:** detail account.
- **651045 - Purchases for resale- Supplies:** detail account.
- **651050 - Purchases for resale-Dry Foods:** detail account.
- **651051 – Purchases for resale – Food:** detail account
- **651052 – Purchases for resale – Candy/Pop:** detail account
- **651055 - Purchases for resale-Used Books:** detail account.
- **651056 – Purchases for resale – New Bcapcooks:** detail account.
- **651057 – Purchases for resale – Gift Items:** detail account.
- **651058 – Purchases for resale – Clothing:** detail account.
- **651060 - Prchs Resale-Telephone Materials:** detail account.
- **651065 – Purchases for resale-Telecom:** detail account.
- **651070 - Purchases for resale- Phone Car:** detail account.
- **651075 - Purchases for resale- Telecom S:** detail account.
- **651076 – Prchs for resale – Computer/Soft:** detail account for computer and software related items

Recharge accounts (651080 to 651130) Used by recharge centers for internal activities which provide services to the campus and interdepartmental billing for those services:

- **651080 - Recharge- Purchases for resale:** General account, use when detail is not needed.
- **651085 - Recharge-Purchases resale-Meat:** detail account.
- **651090 - Rchrg-Purchases resale-Produce:** detail account.

- **651095 - Rchrg-Purchases resale-Bakery:** detail account.
- **651100 - Rchrg-Prch resale-Consignment:** detail account.
- **651105 - Rchrg- Purchases resale-Dairy:** detail account.
- **651115 - Rchrg-Prchs resale- Labor:** detail account.
- **651120 - Rchrg-Prchs resale- Materials:** detail account.
- **651125 - Rchrg-Prchs resale- Supplies:** detail account.
- **651130 – Rchrg-Prchs resale-Dry Food:** detail account.
- **651135 – Purchases Discounts:** Contra account; used for a reduction in the purchase price, allowed if payment is made within a specific period.
- **651140 – Purchases Returns & Allowances:** Contra account; used for recording the return of, or allowances made, for good/services not wanted by the customer.
- **651145 – Inventory Adjustment:** Used to adjust the book balance of an inventory record to the amount actually on hand. Entries completed at year-end by the accounting office.
- **651150 – Freight In:** Used for shipping/transportation charges paid for goods/inventory received. This is a separate account that is added to purchases in determining the cost of goods and ending inventory.

Waivers/Scholarships/Fellowships-(661000): Used for budgeting purposes only, not actual accounting transactions.

Used for scholarships, tuition remissions, fellowships, waivers, grants and stipend awards to students. Employee and dependent tuition waivers can be coded directly to account code 516020 (Employee Tuition Waivers) or a year-end entry can be completed to move the employee and dependent tuition waivers from account 661015 (Waivers) to 516020. The awards are generally posted from the Student Finance module, on a daily basis, with detail available by item type within the SF module.

- **661005 – Scholarships:** Outside sources of funding used to pay part or all of the educational expenses of a student. Used for awards to undergraduate students based on scholastic achievement and/or financial need. Recipients of scholarships are not expected to render services to the campus in consideration for the awards, nor are they expected to repay the awards. This account is used for the student's initial award and any awards after the initial award.
- **661007 - Tuition Remission:** Used by institutions when recording an award to a graduate student for the actual cost of tuition only, not to be used for other expenses such as fees, room and board. This account is msinly used by Grants and Contracts.
- **661010 – Fellowships:** May be used for awards given to graduate students based on scholastic achievement and/or financial need. These awards do not have to be paid back and do not include funds for which services to the

institution must be rendered, such as payments for teaching. A fellowship is assistance to or on behalf of an individual to support further studies/training which will enhance that individual's level of competence and research.

- **661015 – Other Waivers:** Used to reduce either part or all of a student's tuition. Account is used only by the Business Office to record tuition and fee waivers or remissions on the tuition and fee billing system.

- **661020 – Title IV GrantsStdt Fin Aid:** Includes the following:
Federal Pell Grant: Federal grant assistance for undergraduate students who have not earned a bachelor's or professional degree. This award does not have to be paid back.

Federal Supplemental Educational Opportunity Grant (SEOG): Federal grant assistance for undergraduate students who are enrolled at least ½ time. This award does not have to be paid back.

TEACH (Teacher Education Assistance for College and Higher Education) Grant: Provides up to \$4,000 per year to students who intend to teach full-time in a public or private school that serves students from low-income families. Under some circumstances, this grant may revert to a loan and have to be repaid.

- **661025 – Stipends:** This account code may only be used in limited situations that are approved by the campus' Business Office. The IRS defines stipends as a "fixed sum of money paid periodically for services or to defray expenses. The fact that remuneration is termed a "fee" or "stipend" rather than salary or wages is immaterial." The IRS also states the income from stipends is reportable.

A key in evaluating stipend payments is to determine the purpose of the payment.

- If the payment is intended as compensation for work performed, the worker should be paid as an employee through the University's payroll process and the expense should be charged to a salaries & wages expense account code, unless an independent contractor relationship can be supported. (Sometimes graduate students are considered to be paid a stipend, but it is really handled as a payment to an employee through the payroll process.)
- If the payment is intended as compensation for services performed by an independent contractor, the worker or company is paid through the purchasing and accounts payable process and an operating expense is coded in one of the fees group of accounts.
- Payments to employees to defray expenses, such as travel expenses, must be made based on state laws and board/university policy and charged to the appropriate operating expense account code (i.e.,

generally in the travel expense group of account codes). Lump sum stipends to defray expenses of university employees are not allowed. Reimbursements must be based on actual receipts or meal allowances under state law.

- Payments to non-employees to defray expenses, such as travel expenses, must be based on actual receipts or a meal allowance in order for the expense to be coded to “Non Employee Expenses” (account 623200). If lump sum stipends are paid to non-employees to defray expenses, the payments must be considered part of the fees for services to the contractor and the operating expense should be coded in one of the fees group of accounts and reported on an IRS 1099-MISC form.
- Payments to enrolled students for the purpose of providing financial assistance must be handled through the university’s financial aid processes and generally coded to one of the other account codes in the scholarship group of accounts, such as scholarships (661005), Fellowships (661010), etc., rather than stipends.

HEERF Aid to Students (Acct 661200) – used to record aid to students’ payments as part of the various Covid related monies awarded to institutions for payments to students.

OTHER NON-OPERATING EXPENSES:

Other Non-Operating Expenses (Acct 671005)

CARES Act Aid to Students – (Acct 671010)

Bond Issuance Costs - (Acct 671205) – used to expense bond issuance costs.

COP Issuance Costs – (Acct 671206) – used to expense Certificate of Participation (COP) issuance costs.

CAPITALIZED ASSETS

Capital Asset Expense- (Acct 680000)- Used for budgeting purposes only, not for actual accounting transactions.

- **Capital Assets- (Acct 681000)**- Used for budgeting purposes only, not for actual accounting transactions.

The following accounts are used by the accounting department for entries in the Investment in Plant Funds (Fund 00001-00100) to add to or deduct from the book value of capital assets. The offset entry is to the applicable capital asset account (see accounts 151002-151052). Entries will journal generate from the asset management module.

Additions

- **Building/Leasehold Impr Additi- (Acct 681005)**
- **Lease Additions- (Acct 681010)**
- **CIP Additions- (Acct 681015)**
- **Infrastruct/Land Impr Addition- (Acct 681020)**

- **Intangible Asset Additions- (Acct 681025)**
- **SBITA DIP (Development in Process) Additions – (Acct 681026)**
- **Land Additions- (Acct 681030)**
- **Library Book Additions- (Acct 681035)**
- **Machinery/Equipment Additions- (Acc 681040)**
- **Motor Vehicles Additions- (Acct 681045)**

Deletions- NOT USED, except for SBITA deletions

- **Building/Leasehold Impr Del- (Acct 681050)- Not used.**
- **Lease Deletions- (Acct 681055)- Not used.**
- **CIP Deletions- (Acct 681060)- Not used.**
- **Infrastructur/Land Impr Deleti- (Acct 681065)- Not used.**
- **Intangible Asset Deletions- (Acct 681070)- Not used.**
- **SBITA DIP (Development in Process) Deletions – (Acct 681071)**
- **Land Deletions- (Acct 681075)- Not used.**
- **Library Book Deletions- (Acct 681080)- Not used.**
- **Machinery/Equipment Deletions- (Acct 681085)- Not used.**
- **Motor Vehicle Deletions- (Acct 681090)- Not used.**

CAPITAL ASSET EXPENDITURES

Land and Buildings- (Acct 682000)- Used for budgeting purposes only, not for actual accounting transactions.

This group of accounts are only used in the Plant funds (fund range 00001-00100) either appropriated or non-appropriated. Determining whether an expenditure is a repair or betterment is a key element in coding expenditures in this Account range. Repair expenses are not capitalized.

Capitalized expenditures- New construction and betterments. Betterments are added to the value of the applicable capital asset (i.e. land, buildings, equipment); Betterments are defined as the replacement of an existing asset, or asset portion, with an improved or superior asset, or portion; usually at a cost materially in excess of the replaced item. Usually, a betterment results in a better, more efficient, or more productive asset.

- **682005 - Architect Fees Capitalized**
- **682007 - Consulting Capitalized**
- **682015 – Engineering Fees Capitalized**
- **682020 - Building Improvements Capitalized**
- **682030 - Electrical Contractor Capitalized**
- **682040 -General Contractor Capitalized**
- **682050 – Heating/Ventilation Capitalized**
- **682060 - Land & Site Preparation Capitalized**
- **682070 – Surveying Capitalized**
- **682075 – Testing Services Capitalized**
- **682080 – Internal Labor Capitalized**

- **682085 – Internal Materials Capitalized**
- **682090 - Other Capital Payments Capitalized** - Used for any expenditure in Plant funds that doesn't fit the other descriptions, but is a capitalizable type of expenditure. (Ex. advertisements for bids and miscellaneous fees.)
- **682100 - Mechanical Capitalize**
- **682110 – Special Assessments**
- **682113 – Furniture Capitalized**
- **682115 – Asbestos Removal Capitalized**
- **682120 – Software SubscriptionCap > \$25k**

Other Capital Payments- (Acct 683000)- Used for budgeting purposes only, not actual accounting transactions.

- **683055 - Special Assessment Principal-** used for the principal amount of special assessment payments.
- **683060 - Special Assessment Interest** used for the interest amount of special assessment payments.

MAJOR EQUIPMENT

Equipment Over \$5000- (Acct 691000)- Used for budgeting purposes only, not for actual accounting transactions.

The following accounts should be used for purchases of equipment items that individually have a greater than \$5000 (including freight and installation costs), a useful life of one years or more, and are capitalizable on the equipment records. The initial purchase of equipment with component parts should be capitalized as one unit and charged to account 693005, if the total cost is greater than \$5,000. However, a subsequent enhancement or add-on should not be capitalized or charged to the equipment category, unless the cost is greater than \$5,000 and the useful life is one year or more.

- **691005 - Office Equipment over \$5000**
- **691010 - Athletic Equipment over \$5000**
- **691015 - Audio Visual Equip over \$5000**
- **691020 - Equipment Fabrication-** to be used for expenses incurred to construct an equipment item that will be added to the equipment record.
- **691025 - Maintenance/Constr Equip>\$5000**
- **691030 - Musical Equipment over \$5000**
- **691035 - Other Equipment over \$5000**
- **691040 - Vending/Food Equip>\$5000**
- **691045 - Intangibles-Mineral, Water, Timber Rights**
- **691050 - Intangibles-Copyrights**
- **691055 - Intangibles-Patents**
- **691060 - Intangibles-Trademarks**
- **691065 - Intangibles-Websites**
- **691070 - Intangibles-Other Easements**

- **691075 - Intangibles-Right of Way**
- **691080 - Intangibles-Logos**
- **691085 – Not Owned Equip/Fabrication**

IT Equipment over \$5000- (Acct 693000)- Used for budgeting purposes only, not for actual accounting transactions.

- **693005 - Computer Equipment over \$5000**
- **693015 - IT Printers over \$5000**
- **693020 - Other IT Equipment over \$5000**
- **693025 - Telecommunications over \$5000**
- **693030 - Intangibles-Internally Developed Software**
- **693035 - Intangibles-Capitalized Software**

OTHER SOURCES & USES

Other Bond Pymnt, Depr, Etc.- (Acct 700000) - Used for budgeting purposes only, not for actual accounting transactions.

- **Other- (Acct 700001)** - Used for budgeting purposes only, not for actual accounting transactions.

Bond Payments- (Acct 701000)- Used for budgeting purposes only, not for actual accounting transactions.

Used to record principal and interest payments.

- **Bond Interest Pymts - (Acct 701005)** - Used to record payment of interest on bonds.
- **COP Interest Pymts - (Acct 701006)** - Used to record payment of interest on COP (Certificates of Participation)
- **Bond Principal Pymts - (Acct 701010)** - Used to record payment of principal on bonds.
- **COP Principal Payments - (Acct 701011)** – Used to record payment of principal on COP (Certificates of Participation).
- **Notes Payable - Interest Pymts- (Acct 701015)-** Used to record payment of interest on notes payable.
- **Notes Payable - Principal Pymt- (Acct 701020)-** Used to record payment of principal on note payable.

Depreciation Expense- (Acct 702000)- Used for budgeting purposes only, not for actual accounting transactions.

- **Depreciation Expense- (Acct 702005)-** used to record total depreciation expense at year-end for all campus and system office capital assets.
- **Intangibles Amortization Expense (Acct 702010)** – used to record total amortization expense at year-end for all campus and system office intangibles.

Other Additions/Deductions- (Acct 715000)- Used for budgeting purposes only, not actual accounting transactions.

- **Other Additions/Deductions- (Acct 715001)**- Used for budgeting purposes only, not actual accounting transactions.
- **Other Additions/OtherDeducts- (Acct 715015)**- Consists of any other receipt or disbursement that do not represent revenues, or expenditure reductions.

Interdept Transfer- (Acct 721000)- Used for budgeting purposes only, not actual accounting transactions.

- **Interdept Service - (Acct 721005)** - Used for when a department receives a greater level of service over what is customary. (Example: A lab wants floors sterilized weekly over the once every two-week cleaning).
- **Interdept Inst Support – (Acct 721010)** – Used when central office is providing institutional resources to a department for operations. (Example: a department has a general operating need and resources are being temporary reallocated to meet this need).
- **Interdept Investment (Acct 721015)** – Used when central office allocates to a campus department the centrally allocated dollars for a strategic initiative. (Example: a department is working on drone development to deliver mail on campus via a drone.)

Transfers Out- (Acct 722000)- Used for budgeting purposes only, not actual accounting transactions.

- **Transfers Out- (Acct 722001)**- Used for budgeting purposes only, not actual accounting transactions.

Transaction accounts for recording transfers between funds. **Do not use in Custodial Fund accounts (Fund group 80000-89799):**

- **Intertransfer- (Acct 722005)**- to record voluntary transfers between funds in different fund groups.
- **Intratransfer- (Acct 722010)**- to record voluntary transfers between funds in the same fund group.
- **Mandatory Transfers- (Acct 722015)**- to record non-voluntary transfers to another fund that are required by bond covenants or other financing arrangements.
- **Gen & Spec Grant Exp (NDUS use only)- (Acct 722020)**- Used by NDUS office only to record grant transfers between institutions and/or the NDUS System Office and to record payments made by the NDUS System Office to non-NDUS Higher Ed entities and/or to non-NDUS students.
- **InterInst Trnsfr -NDUSO Approval (Acct 722024) – InterInst Trnsfr-NDUSOapproval – (Acct 722024)** – Used for **one-time unusual** transactions between Institutions and/or the NDUS System Office. It is **not** to be used for day-to-day transactions that occur in the normal course of business. Examples of when this account would be used are transfers of positions, fte's and/or

programs. Use of this account for **any** transaction requires the prior approval of the NDUS Director of Financial Reporting.

- **Tr to Bldg Auth (NDUS use only)- (Acct 722025)-** Used by NDUS office only to record payments to building authority.
- **PriorPeriod NetPosition Adjust - (Acct 722026)-** to record prior period adjustments to beginning net position for correction of errors or implementation of new GASB standards, requiring retroactive application. **Notify the NDUS Director of Financial Reporting before using this account number.**

Facilities & Administration- (Acct 730000)- Used for budgeting purposes only, not for actual accounting transactions.

- **Facilities & Administration- (Acct 730001)-** Used for budgeting purposes only, not for actual accounting transactions.
- **Facilities & Administration- (Acct 730002)-** Used for budgeting purposes only, not for actual accounting transactions.

The following accounts are used to record the amount of administrative costs recovered from the Federal loan programs (e.g. NDSL/Perkins loan).

- **Admin Allowance 90% Federal- (Acct 730005)**
- **Admin Allowance 10% State- (Acct 730010)**
- **Admin Allowance- (Acct 730015)**
- **Admin Allowance 5%- (Acct 730016)**

The following accounts are used to record the F&A costs to the grant/contract funds.

- **Facilities & Administration- (Acct 730020)-** Used to record the facilities and administration (formally indirect cost) to the grant/contract fund.