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PERSONAL SERVICES

WAGES  Personal Services  - Major account classification for salaries and wages for university employee services. Entries for budget, payroll or accounting purposes may not be made to this account code.

GENERAL DESCRIPTION OF PERSONAL SERVICE ACCOUNT CODES SUB GROUPINGS

1001  Budget Purposes Only  - These codes are for budget entry purposes only.

1101-1501  Budgeted Positions  - These codes are budgeted permanent positions. There will be position control numbers for all employees whose labor is charged to these account codes.

16XX  Labor Pool  - These classifications are for departments to budget and record charges for temporary employees' wages, including students.

1601-30  Labor Pool  - Minor account codes to be used only where a temporary employee is hired to indicate the function of work performed.

1640-47  Student Labor Pool  - Minor account codes for student positions.

1651  Overtime Pool  - Minor account code automatically charged through the labor distribution process. The Banner HR program computes and distributes the straight-time portion of overtime hours to this account code.

1671  Overtime Pool  - Minor account code automatically charged through the labor distribution process. The Banner HR program computes and distributes the overtime premium (one-half-time portion) to this account code.
17XX  Other Compensation - Payment made to individuals for modified duty and duty station differential pay in accordance with university procedures and the terms of grants and contracts.

18XX  Leave - Payments made to employees for leave benefits taken and charges to departments as a percentage of gross pay for accrual purposes.
DETAILED DESCRIPTION OF PERSONAL SERVICE ACCOUNT CODES

1001  Personal Services Budget - For budgeting the undistributed personal services by the chief financial officers of MAUs and Statewide Budget.

1005  Construction Salaries - This account code should be used only by Facilities Planning Offices for the purpose of tracking gross salaries paid to university employees working on capital projects.

1101  Faculty - UNAC Bargaining Unit < 12 Month – These employees are assigned to eclass F9 in Banner HR. Gross salaries paid to salaried permanent full-time and part-time faculty represented by the United Academic (UNAC) bargaining unit. These faculty hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer, or the equivalent of any one of those academic ranks whose contracts are for less than 12 months of the fiscal year and, therefore, are not eligible for annual or holiday leave. This account code includes chairs of academic departments or the equivalent. However, Executives Deans (eclass EX) and Directors (eclass XR) are charged to account codes 1201 and 1251 respectively. Use account code 1611 for F9 faculty overloads or summer assignments.

1102  Faculty - UAFT Bargaining Unit < 12 Month - These employees are assigned to eclass A9 in Banner HR. Gross salaries paid to salaried permanent and permanent part-time faculty represented by the University of Alaska Federation of Teachers (UAFT), American Federation of Teachers Local 2404 bargaining unit. These faculty hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer, or the equivalent of any one of those academic ranks and have a contract with the university for less than the 12 months of the fiscal year and, therefore, are not eligible for annual or holiday leave. Executive Deans (eclass EX) and Directors (eclass XR) are charged to account codes 1201 and
1251, respectively. Use account code 1612 for A9 faculty overloads or summer assignments.

1150 Faculty - Non-bargaining Unit < 12 Month - These employees are assigned to eclass FN in Banner HR. Gross salaries paid to salaried permanent full-time and part-time nonrepresented faculty. These faculty hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer, or the equivalent of any one of those academic ranks. This account code includes chairs of an academic department or the equivalent who contract with the university for less than the 12 months of the fiscal year and, therefore, are not eligible for annual or holiday leave. Executive Deans (eclass EX) and Directors (eclass XR) are charged to account codes 1201 and 1251, respectively. Use account code 1613 for FN faculty overloads or summer assignments.

1151 Faculty - Non-bargaining Unit - 12 Month - These employees are assigned to eclass FR in Banner HR. Gross salaries paid to salaried permanent full-time and part-time nonrepresented faculty. These faculty hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer, or the equivalent of any one of those academic ranks. This account code includes chairs of an academic department or the equivalent that have a 12-month contract and, therefore, are eligible for annual and holiday leave. Executive Deans (eclass EX) and Directors (eclass XR) are charged to account codes 1201 and 1251, respectively.

1152 Faculty - UAFT Bargaining Unit - 12 Month - These employees are assigned to eclass AR in Banner HR. Gross salaries paid to salaried permanent and permanent part-time faculty represented by the University of Alaska Federation of Teachers (UAFT), American Federation of Teachers Local 2404 bargaining unit. These faculty hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer, or the equivalent of any one of those academic ranks and have a contract with the university for the entire fiscal year and, therefore, are eligible for annual and holiday leave.
Executive Deans (eclass EX) and Directors (eclass XR) are charged to account codes 1201 and 1251, respectively.

1201 Executive - These employees are assigned to eclass EX in Banner HR. Gross salaries paid directly to salaried permanent and permanent part-time employees whose assignments require the performance of work directly related to management policies or general business operations of the institution, department or subdivision, etc. This eclass includes the President, Vice President, Chancellors, and Vice Chancellors. It could also include Deans, Directors, Associate Deans/Directors, Assistant Deans/Directors and Executive Officers of academic and/or research departments, if their eclass is EX.

1251 APT - These employees are assigned to eclass XR in Banner HR. Gross salaries paid directly to exempt salaried permanent and permanent part-time employees whose assignments would require placement as APT. Use account code 1615 for eclass XT and 1617 for eclass XX.

1401 Classified (Nonexempt) - These employees are assigned to eclass NR in Banner HR. Gross wages paid directly to nonexempt permanent and permanent part-time employees for regular hours worked. Includes nonexempt technical and para-professional staff, clerical and library clerks, secretaries, and administrative assistants. Use account code 1620 for eclass NT and 1627 for eclass NX.

1501 Local 6070 Bargaining Unit - These employees are assigned to eclass CR in Banner HR. Gross wages paid directly to nonexempt permanent employees who are represented by the Alaska Higher Education Crafts & Trades Employees–Local 6070 (Local 6070) union for regular hours worked. Use account code 1630 for eclass CT.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1601</td>
<td>Adjunct Faculty Bargaining Unit - These employees are</td>
<td>assigned to eclass FT in Banner HR. Wages for temporary teaching assignments for adjunct faculty represented by a bargaining unit. Use account code 1602 for eclass FW.</td>
</tr>
<tr>
<td>1602</td>
<td>Adjunct Faculty Non-bargaining Unit - These employees are</td>
<td>assigned to eclass FW in Banner HR. Wages for temporary teaching assignments for nonrepresented adjunct faculty. Use account code 1601 for eclass FT.</td>
</tr>
<tr>
<td>1611</td>
<td>Faculty–UNAC Summer Assign Overload - These employees are</td>
<td>assigned to eclass F9 in Banner HR for their regular assignment. Wages for faculty overloads and summer assignments should be charged to this labor pool account code. Use account code 1612 for A9 faculty overloads or summer assignments and 1613 for FN faculty overloads or summer assignments</td>
</tr>
<tr>
<td>1612</td>
<td>Faculty–UAFT Summer Assign Overload - These employees are</td>
<td>assigned to eclass A9 in Banner HR for their regular assignment. Wages for faculty overloads and summer assignments should be charged to this labor pool account code. Use account code 1611 for F9 faculty overloads or summer assignments and 1613 for FN faculty overloads or summer assignments</td>
</tr>
<tr>
<td>1613</td>
<td>Faculty–Non-Brg Summer Assign Ovrld - These employees are</td>
<td>assigned to eclass FN in Banner HR for their regular assignment. Wages for faculty overloads and summer assignments should be charged to this labor pool account code. Use account code 1611 for F9 faculty overloads or summer assignments and 1612 for A9 faculty overloads or summer assignments.</td>
</tr>
<tr>
<td>1615</td>
<td>APT Temporary - These employees are</td>
<td>assigned to eclass XT in Banner HR. Gross salaries paid directly to exempt salaried temporary full-time or part-time employees whose assignments</td>
</tr>
</tbody>
</table>
would require placement as APT. Use account code 1251 for eclass XR and 1617 for eclass XX.

1617 APT Extended Temporary - These employees are assigned to eclass XX in Banner HR. Gross salaries paid to salaried employees who have held temporary positions with the university for more than six months and are eligible for limited benefits. Use account code 1251 for eclass XR and 1615 for eclass XT.

1620 Classified (Nonexempt) Temporary - These employees are assigned to eclass NT in Banner HR. Gross wages paid directly to temporary nonexempt employees for regular hours worked. Includes temporary nonexempt technical and para-professional staff, clerical and library clerks, secretaries, and administrative assistants. Use account code 1401 for eclass NR and 1627 for eclass NX.

1627 Classified (Nonexempt) Extended Temporary - These employees are assigned to eclass NX in Banner HR. Gross wages paid to classified employees who have held temporary positions with the university for more than six months and are eligible for limited benefits. Use account code 1401 for eclass NR and 1620 for eclass NT.

1630 Local 6070 Union - Temporary - These employees are assigned to eclass CT in Banner HR. Gross wages paid to nonexempt temporaries who are represented by the Alaska Higher Education Crafts & Trades Employees–Local 6070 (Local 6070) union for regular hours worked. Use account code 1501 for eclass CR.

1640 Student Wages - Not Subject to FICA - These employees are assigned to eclass SN in Banner HR. Wages paid to students occupying positions classified as student positions. Student meets the campus eligibility requirements to be a student employee, the IRS definition of a full-time student, and is
exempt from FICA tax withholding. Use account code 1641 for eclass ST.

1641 **Student Wages – Subject to FICA** - These employees are assigned to eclass ST in Banner HR. Wages paid to students occupying positions classified as student positions. Student meets the campus eligibility requirements to be a student employee, but does not meet the IRS definition of a full-time student and is subject to FICA tax withholding. Use account code 1640 for eclass SN.

1643 **Graduate Student Wages – Not Subject to FICA** - These employees are assigned to eclass GN in Banner HR. Stipends paid to students for graduate assistantship positions such as research and teaching assistantships and wages paid to graduate student employees. Student meets the campus eligibility requirements for the position, the IRS definition of a full-time student, and is exempt from FICA withholding. Use account code 1644 for eclass GT.

1644 **Graduate Student Wages – Subject to FICA** - These employees are assigned to eclass GT in Banner HR. Stipends paid to students for graduate assistantship positions such as research and teaching assistantships and wages paid to graduate student employees. Student must meets campus eligibility requirements for the position, but does not meet the IRS definition of a full-time student and is subject to FICA tax withholding. Use account code 1643 for eclass GN.

1646 **Student - CWS - Not Subject to FICA** - These employees are assigned to eclass SN or GN in Banner HR. Wages paid to students partially or totally funded by College Work Study. Student meets campus eligibility requirements to be a student employee, the IRS definition of a full-time student and be exempt from FICA withholding.

1647 **Student - CWS - Subject to FICA** - These employees are assigned to eclass ST or GT in Banner HR. Wages paid to students partially or totally funded by College Work Study.
Student meets campus eligibility requirements to be a student employee, but does not meet the IRS definition of a full-time student and is subject FICA tax withholding.

1651 **Overtime-straight time** - Straight time portion of overtime pay for all eligible employee classes.

1671 **Overtime-Premium** - Premium portion of overtime pay for all employee classes.

1711 **Modified Duty** – Gross wages paid for employment in a modified capacity while receiving workers compensation.

1741 **Duty Station Differential** – Special pay for employees while stationed at special remote sites.

1761 **Awards** – Payments made to employees in acknowledgement of an accomplishment or due to some type of competition. These payments for awards are usually not made at the departmental level. For example, awards should include the Excellence in Teaching Awards and employee longevity awards. In addition, awards do not include scholarship or fellowship grants. Merit bonuses or payments made to employees by their departments in recognition of job performance should be coded to regular compensation account codes.

1765 **Retirement Incentive Bonus** - Payments to employees in accordance with the Board of Regents retirement incentive plan.

1811 **Annual Leave Charge** - Charge based on experience factor for annual leave benefit, recorded in the org where the gross pay for regular wages is charged.

1812 **Annual Leave Recovery** - Offset to the annual leave (experience) charge. Only recorded in 90100 - 187020.
### Expenditure and Revenue Account Codes

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1815</td>
<td><strong>Annual Leave Taken</strong> - Gross wages paid to an employee while on annual leave. Charge recorded in 90100 - 187020.</td>
</tr>
<tr>
<td>1816</td>
<td><strong>Annual Leave Liability Adjustment</strong> - Charge or credit to 90100 - 187020 to adjust annual leave liability to actual.</td>
</tr>
<tr>
<td>1819</td>
<td><strong>Post Employment Benefit Cost</strong> - Cost of benefits associated with compensated absences per GASB 16.</td>
</tr>
<tr>
<td>1831</td>
<td><strong>Sick Leave Charge</strong> - Charge based on experience factor for sick leave benefits, recorded in the org where the gross pay for regular wages is charged.</td>
</tr>
<tr>
<td>1832</td>
<td><strong>Sick Leave Recovery</strong> - Offset to the sick leave experience charge. Only recorded in 90104 - 187020.</td>
</tr>
<tr>
<td>1835</td>
<td><strong>Sick Leave Taken</strong> - Gross wages paid to an employee while on sick leave. Charge recorded in 90104 - 187020.</td>
</tr>
<tr>
<td>1836</td>
<td><strong>Sick Leave Payback from Workers Compensation Program</strong> - Partial reimbursement of sick leave pay made by claims adjuster for workers compensation.</td>
</tr>
<tr>
<td>1841</td>
<td><strong>Holiday Leave Charge</strong> - Accrual charge for holiday leave, recorded in the org where the gross pay for regular wages is charged.</td>
</tr>
<tr>
<td>1842</td>
<td><strong>Holiday Leave Recovery</strong> - Offset to the holiday leave experience charge. Only recorded in 90102 - 187020.</td>
</tr>
<tr>
<td>1845</td>
<td><strong>Holiday Leave Taken</strong> - Gross wages paid to an employee while on holiday. Charge recorded in 90102 - 187020.</td>
</tr>
<tr>
<td>1855</td>
<td><strong>Military Leave Taken</strong> - Gross wages paid when on an approved reimbursable military leave (National Guard, Reserve duty, etc.). Charge recorded in 90102 - 187020.</td>
</tr>
<tr>
<td>1860</td>
<td><strong>Search/Rescue Leave</strong> - Leave with pay approved by supervisor for employees engaging in Civil Air Patrol search and rescue</td>
</tr>
</tbody>
</table>
mission per University of Alaska Regulation 04.30.10. Charge recorded in 90102 - 187020 for university employees.

1865  
**Jury Duty Taken** - Gross wages paid to an employee while on Jury Duty. Charge recorded in 90102 - 187020.

1866  

1871  
**UAFT Leave Bank Transfer Out** - Transfer the value of 8 hours of leave of the individual UAFT members from the sick leave org to the leave bank. Charge recorded in 90104-187020.

1872  
**UAFT Leave Bank Transfer In** - Recovery offset of 1871. Recorded in 90106-187030.

1875  
**UAFT Leave Bank Usage** - Gross wages paid to UAFT members while on sick leave and using the UAFT leave bank. Charge recorded in 90106 - 187030.

1881  
**Local 6070 Leave Bank Transfer Out** - Transfer the value of 8 hours of personal holiday leave of the individual Local 6070 members from holiday leave org to the leave bank. Charge recorded to 90102-187020.

1882  
**Local 6070 Leave Bank Transfer In** - Recovery offset of 1881. Recorded in 90106-187030.

1885  
**Local 6070 Leave Bank Usage** - Gross wages paid to Local 6070 members while on business leave and using the Local 6070 leave bank. Charge recorded in 90106-187030.

1891  
**UAFFA Leave Bank Transfer Out** – Transfer the value of six hours of leave of the individual UA-FFA members from the annual leave org to the leave bank. Charge recorded in 90100-187020.
Expenditure and Revenue Account Codes

1892  UAFFA Leave Bank Transfer In – Recovery offset of 1891. Recorded in 90106-187030.

1895  UAFFA Leave Bank Usage – Gross wages paid to UA-FFA members while on business leave and using the UA-FFA leave bank. Charge recorded in 90106-187030.
Expenditure and Revenue Account Codes

STAFF BENEFITS

1900  Staff Benefits - Major account code classification for employee staff benefit expenses paid for by the university. Entries for budget, payroll or accounting purposes may not be made to this code.

1901  FICA (OASDI) UA Cost - University contribution to the Social Security Administration for the employer's share of the OASDI portion of the social security cost.

1902  Medicare UA Cost - University contribution to the Social Security Administration for the employer's share of the Medicare cost.

1903  Pension Plan - Cost of the university-funded pension plan in lieu of Social Security (FICA).

1904  Administrative Cost Pension - Administrative cost of maintaining the pension plan provided by the university.

1905  Admin Cost Health Savings Acct – Cost of Health Savings Account maintenance paid by the university.

1906  Pension Forfeitures - Pension forfeitures received from Pension fund activity.

1910  Teacher's Retirement System - University contribution (expense) to the Teacher's Retirement System (TRS).

1912  ORP Retirement Benefit - The university's contribution (expense) to the Optional Retirement Program. Additionally, this expense account code is used as a holding account during the 30-day selection period for new employees. This applies to the anticipated university's contribution to either ORP or TRS retirement program.

1913  ORP Forfeitures – Optional Retirement Program (ORP) forfeitures received from ORP fund activity.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1915</td>
<td>Public Employee's Retirement System - University contribution (expense) to the Optional Retirement Program. Additionally, this expense account code is used as a holding account during the 30-day selection period for new employees. This applies to the anticipated university's contribution to either ORP or TRS retirement program.</td>
</tr>
<tr>
<td>1916</td>
<td>Retirement Incentive Program Costs - Cost associated with participants eligible for retirement incentive program and associated administration costs.</td>
</tr>
<tr>
<td>1917</td>
<td>Civil Service Retirement - University contributions to the civil service retirement program.</td>
</tr>
<tr>
<td>1918</td>
<td>Civil Service Insurance - University contributions to the civil service insurance program.</td>
</tr>
<tr>
<td>1920</td>
<td>Health Claims - Cost of employee health claims paid by the university.</td>
</tr>
<tr>
<td>1921</td>
<td>Administrative Cost - Health Program - Administrative cost of maintaining the health plan provided by the university.</td>
</tr>
<tr>
<td>1922</td>
<td>COBRA Outsourcing - Cost associated with outsourcing the administration of COBRA health insurance.</td>
</tr>
<tr>
<td>1923</td>
<td>Health Liability Adjustment - Charge or credit to 18203 - 187010 to adjust IBNR claims and ELR reserve.</td>
</tr>
<tr>
<td>1924</td>
<td>Employee Flexible Spending Accounts - Administrative costs of maintaining employee flexible spending accounts.</td>
</tr>
<tr>
<td>1925</td>
<td>Life Insurance - Cost of employee life insurance premiums provided by the university.</td>
</tr>
<tr>
<td>1926</td>
<td>Health Insurance Premium – Premiums paid to insurance companies for health related coverage. Examples include</td>
</tr>
</tbody>
</table>
vision, pharmacy or dental. Account code not to be used for self-insured administrative and claim costs.

1927 **Employee Required Physical** - Cost of providing physicals to employees with certain duties.

1929 **Wellness Program** – Cost associated with administration of health wellness program.

1930 **Worker's Compensation** - Cost of worker's compensation.

1931 **Employee Assistance Program** - Cost of the employee counseling and referral service known as the Employee Assistance Program.

1932 **Labor Relations** - Cost of the operational activity of the labor relations office. For use in the staff benefit account.

1933 **Local 6070 Contract Costs** – Costs associated with the Alaska Higher Education Crafts & Trades Employees–Local 6070 (Local 6070) union contract.

1935 **Long-term Disability** - Cost of long-term disability insurance provided by the university.

1940 **Unemployment Compensation** - Cost of unemployment compensation provided by the State of Alaska.

1945 **Civil Service Coverage** - University contribution to the Federal Civil Service Commission for (Cooperative Extension) employees covered under civil service administration provisions.

1947 **Lawsuit Settlement** - Expense of lawsuit settlements insured by the university relating to personnel matters.

1948 **Taxable Noncash Benefits** – Used exclusively on Banner HR to record noncash taxable benefits in the accounting system.
**Expenditure and Revenue Account Codes**

<table>
<thead>
<tr>
<th>Account Code</th>
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</tr>
</thead>
<tbody>
<tr>
<td>1949</td>
<td>Health Insurance Premiums Grad Assistants – Cost of health insurance premiums paid for graduate teaching assistants and research assistants. This account code is excluded from the staff benefit calculation.</td>
</tr>
<tr>
<td>1950</td>
<td>Staff Benefit - Consulting - Cost for consulting with an outside firm on the health, life and staff benefits provided to university employees.</td>
</tr>
<tr>
<td>1951</td>
<td>Staff Benefits - Duplicating and Office Costs - Office costs associated with staff benefit consulting and travel.</td>
</tr>
<tr>
<td>1952</td>
<td>Staff Benefits - Travel - Expenditures for travel incurred while conducting staff benefit business.</td>
</tr>
<tr>
<td>1955</td>
<td>Staff Education About Employee Benefits - Used for the sole purpose of educating university employees about staff benefits. Expenditures include costs of employee handbooks, brochures and benefit statements. Only Statewide Human Resources should use this account code.</td>
</tr>
<tr>
<td>1970</td>
<td>Staff Benefits - Staff benefit charge to departments based on each employee's gross pay.</td>
</tr>
<tr>
<td>1972</td>
<td>Staff Benefits Recovery - Offset to the staff benefit charges to departments.</td>
</tr>
<tr>
<td>1973</td>
<td>COBRA/LWOP Health Payment - Payment by former employees or employees on leave without pay for health care coverage. Recorded in 90001 - 1973 - 187010.</td>
</tr>
<tr>
<td>1976</td>
<td>Supplemental Health Recovery - Employees’ contribution for additional health coverage.</td>
</tr>
<tr>
<td>1977</td>
<td>Spouse/Dependent Health Care - Employees’ contribution for health care coverage for spouse and/or dependents.</td>
</tr>
<tr>
<td>1978</td>
<td>Employee Defined Contribution - Employees’ contribution for basic health care.</td>
</tr>
</tbody>
</table>
Expenditure and Revenue Account Codes

1985  Employee Tuition Waiver - Cost of tuition for university employees.

1986  Dependent/Spouse Tuition Waiver - Cost of tuition for university employees’ dependents and spouse.

1987  Adjunct Dep/Spouse Tuition Waiver - Cost of tuition for university adjunct faculties’ dependents and spouse.

1991  Local Employer Payroll Taxes – Expenditures paid to local jurisdictions for employer paid payroll taxes associated with UA employees working outside Alaska.
TRAVEL

2000 Travel - Major account classification for travel expenditures. Entries for budget, payroll or accounting purposes may not be made to this code. This group includes transportation, lodging, meals and other incidental travel expenses incurred by an individual on official travel status while away from a permanently assigned duty station.

2001 Travel Budget - For travel expenditures budget entry purposes only by chief financial officers of MAUs and Statewide Budget.

2301 Foreign Travel Budget – For travel expenditures budget entry purposes only by grants and contracts personnel and Statewide Budget.

2CAN Canadian Travel - Expenditures to this sub account group represents expenditures for UA employees and visiting professionals for travel to, from, or within Canada.

2210 Canada General Administration - Expenditures for travel to, from or within Canada for the purpose of attending meetings and administrating or performing fieldwork relating to general institutional administrative support activities. This account code is not used for travel related to administering work in connection with university programs involving research, instruction, public service, or other institutional activities (see account code 2221).

2221 Canada Program and Project Administration - Expenditures for travel to, from or within Canada for the purpose of administering work in connection with university programs or projects involving research, instruction, public service, or other institutional activities. This account code should not be used for travel associated with general institutional administration support activities (see account code 2210).
Expenditure and Revenue Account Codes

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>2222</td>
<td>Canada Research Workshop/Symposium Non-Administration</td>
<td>Expenditures for travel to, from or within Canada for the purpose of attending research workshops or symposiums related to a sponsored project. Use account code 2225 when the purpose of the travel is to conduct an instructional, research, or public service workshop or symposium. For use with restricted or match/cost share funds only.</td>
</tr>
<tr>
<td>2225</td>
<td>Canada Program/Field Work</td>
<td>Expenditures for travel to, from or within Canada for the purpose of performing field work in connection with university programs or projects involving research, instruction, public service, or other institutional activities. Use account code 2210 to record travel expenditures for program/field work associated with general institutional administration activities. Use account code 2221 to record travel expenditures for program/field work associated with academic or department administrative support activities.</td>
</tr>
<tr>
<td>2230</td>
<td>Canada Employee Training/Development</td>
<td>Expenditures for travel to, from or within Canada for the purpose of attending conferences, seminars, workshops or other educational programs involving technical training, job enrichment, career or staff development.</td>
</tr>
<tr>
<td>2240</td>
<td>Canada Athletic Competitions</td>
<td>Expenditures for travel to, from or within Canada for purpose of participating in athletic competitions.</td>
</tr>
<tr>
<td>2250</td>
<td>Canada Visiting Professional</td>
<td>Travel expenditures to, from or within Canada to transport visiting professionals that are not UA students or employees for activities related to University of Alaska.</td>
</tr>
<tr>
<td>2251</td>
<td>Canada Visiting Students and Other</td>
<td>Travel expenditures to, from or within Canada to transport visiting students and/or participants that are not UA students or employees for activities related to University of Alaska.</td>
</tr>
</tbody>
</table>
2270  Canada UA Student Instructional - Expenditures for travel to, from or within Canada incurred by UA students while obtaining instruction; this includes internships, student teaching, non-athletic competitions, conferences, workshops and seminars.

2FOR  Foreign Travel - Expenditures to this sub account group represents expenditures for UA employees and visiting professionals for travel to, from, within or between foreign countries (other than Canada).

2310  Foreign General Administration - Expenditures for travel to, from, within or between foreign countries (other than Canada) for the purpose of attending meetings and administrating or performing fieldwork relating to general institutional administrative support activities. This account code is not used for travel related to administering work in connection with university programs or projects involving research, instruction, public service, or other institutional activities (see account code 2321).

2321  Foreign Program and Project Administration - Expenditures for travel to, from, within or between foreign countries (other than Canada) for the purpose of administering work in connection with university programs or projects involving research, instruction, public service, or other institutional activities. This account code should not be used for travel associated with general institutional administrative support activities (see account code 2310).

2322  Foreign Workshop/Symposium Non-Administration - Expenditures for travel to, from, within or between foreign countries (other than Canada) for the purpose of attending workshops or symposiums related to a sponsored project. Use account code 2325 when the purpose of the travel is to conduct an instructional, research, or public service workshop or symposium. For use with restricted or match/cost share funds only.
2325 Foreign Program/Field Work - Expenditures for travel to, from, within or between foreign countries (other than Canada) for the purpose of performing program/field work in connection with university programs or projects involving research, instruction, public service, or other institutional activity. Use account code 2310 to record travel expenditures for program/field work associated with general institutional administrative support activities. Use account code 2321 to record travel expenditures for program/field work associated with academic or department administrative support activities.

2330 Foreign Employee Training/Development - Expenditures for travel to, from, within or between foreign countries (other than Canada) for the purpose of attending conferences, seminars, workshops or other educational programs involving technical training, job enrichment, career or staff development.

2340 Foreign Athletic Competitions - Expenditures for travel to, from or between foreign countries (other than Canada) for the purpose of participating in athletic competitions.

2350 Foreign Visiting Professional - Travel expenditures to, from, within or between foreign countries (other than Canada) to transport visiting professionals that are not UA students or employees for activities related to University of Alaska.

2351 Foreign Visiting Students and Other – Travel expenditures to, from, within or between foreign countries (other than Canada) to transport visiting students and/or participants that are not UA students or employees for activities related to University of Alaska.

2370 Foreign UA Student Instructional - Expenditures for travel to, from, within or between foreign countries (other than Canada) incurred by UA students while obtaining instruction; this includes internships, student teaching, non-athletic competitions, conferences, workshops and seminars.
2IN  Instate Travel - Expenditures to this sub account group represent expenditures for individuals for travel within Alaska but outside the local area surrounding the MAU they are performing work for or are employed by. For local travel, use travel codes in 2LOC sub account group.

2010  Alaska General Administration - Expenditures for travel within Alaska for the purpose of attending meetings and administrating or performing fieldwork relating to general institutional administrative support activities. This account code is not used for travel related to administering work in connection with university programs or projects involving research, instruction, public service, or other institutional activities (see account code 2021).

2021  Alaska Program and Project Administration – Expenditures for travel within Alaska for the purpose of administering work in connection with university programs or projects involving research, instruction, public service, or other institutional activities. This account code should not be used for travel associated with general institutional administrative support activities (see account code 2010)

2022  Alaska Workshop/Symposium Non-Administration - Expenditures for travel within Alaska for the purpose of attending workshops or symposiums related to a sponsored project. Use account code 2025 when the purpose of the travel is to conduct an instructional, research, or public service workshop or symposium. For use with restricted or match/cost share funds only.

2025  Alaska Program/Field Work - Expenditures for travel within Alaska for the purpose of performing program/field work in connection with university programs or projects involving research, instruction, public service, or other institutional activity. To record travel expenditures for program/field work associated with general institutional administrative support activities, use account code 2010. To record travel expenditures for program/field work associated with academic
or department administrative support activities, use account code 2021.

2030 Alaska Employee Training/Development - Expenditures for travel within Alaska for the purpose of attending conferences, seminars, workshops or other educational programs involving technical training, job enrichment, career or staff development.

2040 Alaska Athletic Competitions - Expenditures for travel within Alaska for purpose of participating in athletic competitions.

2050 Alaska Visiting Professional - Travel expenditures within Alaska to transport visiting professionals that are not UA students or employees for activities related to University of Alaska.

2051 Alaska Visiting Students and Other - Travel expenditures within Alaska to transport visiting students and/or participants that are not UA students or employees for activities related to University of Alaska.

2060 Alaska Faculty/Staff UA Instruction - Expenditures for travel within Alaska for the purpose of UA instructional delivery by university faculty or staff to university students.

2070 Alaska UA Student Instructional - Expenditures for travel to, from or within Alaska incurred by UA students while obtaining instruction; this includes internships, student teaching, non-athletic competitions, conferences, workshops and seminars.

2090 Alaska Lobbying Travel - Expenditures for travel within Alaska for the purpose of influencing legislators or agencies in pursuing policies or programs favorable to the university. Lobbying costs are permissible under UA policy and regulation, but are unallowable for the Facilities and Administrative cost rate calculation per federal cost principles OMB Circular A-21 (relocated to 2 CFR 220).
Expenditure and Revenue Account Codes

2LOC  Local Travel - Expenditures to this sub account group represent expenditures for individuals for transportation within the local area surrounding the MAU they are performing work for or are employed by. For travel outside the local area but within Alaska see the 2IN sub account group for the appropriate account codes.

2006  Local Transportation - Expenditures for transportation costs associated with travel within the local area surrounding the campus that the individual is employed by.

2080  Mileage (W-2) - Mileage cost paid to employees over the federal rate.

2OTHER  Other Travel - Expenditures to this sub account group represents expenditures for the travel costs of potential student athletes or potential UA employees or for the relocation expenses for new or current UA employees.

2440  Recruitment of Students - Expenditures for travel related to recruiting students. This includes travel costs for prospective students to visit a UA campus and UA personnel travel costs incurred to observe or visit prospective students. To be used for all student and student athletic recruitments.

2451  Relocation - Expenditures for relocating new employees to the university or current employees from one university duty station to another.

2452  Recruitment - Expenditures incurred for travel by employee or candidates in connection with recruitment of new employees for the university.

2TRAVEL TEM Travel - Expenditures to this sub account group represents expenditures for UA employees and all visitors traveling on University business. These expenditures will all be captured in the Travel and Expense Management module.

2501  TEM Airfare - Expenditures for airfare for individuals traveling on university business. The type of travel will be
Expenditure and Revenue Account Codes

- 2502 TEM Lodging - Expenditures for lodging for individuals traveling on university business. The type of travel will be captured in the Travel and Expense Management module using trip purpose, report type and affiliations.

- 2503 TEM Meals/Perdiem - Expenditures for meals/perdiem for individuals traveling on university business. The type of travel will be captured in the Travel and Expense Management module using trip purpose, report type and affiliations.

- 2504 TEM Rental Cars - Expenditures for rental car costs, including gas, for individuals traveling on university business. The type of travel will be captured in the Travel and Expense Management module using trip purpose, report type and affiliations.

- 2505 TEM Transportation – not airfare - Expenditures for transportation costs for individuals traveling on university business. Examples include taxi, buses, trains, and shuttles. The type of travel will be captured in the Travel and Expense Management module using trip purpose, report type and affiliations.

- 2506 TEM Local/Mileage - Expenditures for mileage and transportation costs associated with travel within the local area surrounding the individuals work station. The type of travel will be captured in the Travel and Expense Management module using trip purpose, report type and affiliations.

- 2507 TEM Miscellaneous - Expenditures for miscellaneous costs for individuals traveling on university business. Examples include internet, communications, parking and baggage fees. These costs are not captured in any of the other travel account codes. The type of travel will be captured in the Travel and Expense Management module using trip purpose, report type and affiliations.
Expenditure and Revenue Account Codes

2US  **US Travel** - Expenditures to this sub account group represents expenditures for UA employees and visiting professionals for travel to, from, within or between other States within the United States (other than Alaska). Use account codes in sub account group 2IN or 2LOC for travel within Alaska.

2110  **US General Administration** - Expenditures for travel to, from or within other States for the purposes of attending meetings and administrating or performing fieldwork relating to institutional administrative support activities. This account code is not used for travel related to administering work in connection with research, instruction, public service, or other institutional activity (see account code 2121).

2121  **US Program and Project Administration** - Expenditures for travel to, from or within other States for the purpose of administering work in connection with university programs or projects involving research, instruction, public service, or other institutional activities. This account code should not be used for travel associated with general institutional administrative support activities.

2122  **US Research Workshop/Symposium Non-Administration** - Expenditures for travel to, from or within other States for the purpose of attending research workshops or symposiums related to a sponsored project. Use account code 2125 when the purpose of the travel is to conduct an instructional, research, or public service workshop/symposium. For use with restricted or match/cost share funds only.

2125  **US Program/Field Work** - Expenditures for travel to, from or within other States for the purpose of performing program/field work in connection with university programs or projects involving research, instruction, public service, or other institutional activity. Use account code 2110 to record travel expenditures for program/field work associated with general institutional administrative support activities. Use account code 2121 to record travel expenditures for program/field work.
associated with academic or department administrative support activities.

2130 **US Employee Training/Development** - Expenditures for travel to, from or within other States for the purpose of attending conferences, seminars, workshops or other educational programs involving technical training, job enrichment, career or staff development.

2140 **US Athletic Competitions** - Expenditures for travel to, from or within other States for purpose of participating in athletic competitions.

2150 **US Visiting Professional** - Travel expenditures to, from or within other States to transport visiting professionals that are not UA students or employees for activities related to University of Alaska.

2151 **US Visiting Students and Other** – Travel expenditures to, from or within other States to transport visiting students and/or participants that are not UA students or employees for activities related to University of Alaska.

2170 **US UA Student Instructional Travel** - Expenditures for travel to, from or within other states incurred by UA students while obtaining instruction; this includes internships, student teaching, non-athletic competitions, conferences, workshops and seminars.

2190 **US Lobbying Travel** - Expenditures for travel to, from, or within other States for the purpose of influencing legislators or agencies in pursuing policies or programs favorable to the university. Lobbying costs are permissible under UA policy and regulation, but are unallowable for the Facilities and Administrative cost rate calculation per federal cost principles OMB Circular A-21 (relocated to 2 CFR 220).
CONTRACTUAL SERVICES

3000 Contractual Services - Major account classification for services rendered to the university. This code excludes payroll, which is accounted for in account classification 1000.

Contractual Services are subject to 1099 reporting and to tax withholding per the Internal Revenue Code. In general, if payments are made to an individual or a partnership for services, a 1099 is required. Care must be taken to see that the vendor number in use will generate a 1099. For further information consult IRS Publication 937.

Entries for budget, payroll or accounting purposes may not be made to this account code.

3001 Contractual Services Budget - For contractual services budget entry purposes only by chief financial officer or MAUs and Statewide Budget.

3FEES Expenditures to this sub account group represent fees to individuals or agencies for tracing and collection of university debts; professional services; honoraria; catering services; indirect support costs; and organized research service centers.

3002 Collection Agency Costs - Expenditures for fees and costs charged by an agent or agency for the collection of university debts.

3003 Administrative Support Services - Expenditures or charges for administrative support provided under contract or by another university office.

3004 Due Diligence Service Fee - Expenditures for follow-up collection procedures performed on delinquent Federal loans. Does not include routine monthly billing services or collection agency costs.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>3005</td>
<td>Professional Fees-Other - Expenditures for services provided by doctors, dentists, accountants, consultants, evaluators and others performing professional services for the university on a contractual basis. Note: attorneys, engineers, and architects fees have separate account codes.</td>
</tr>
<tr>
<td>3007</td>
<td>S/T Educ Services Fees - Expenditures for services or costs of guest speakers, lecturers, artists etc., individuals conducting national tests and examinations and others performing short term educational services for the university. Generally for services of a one-time nature and for periods of less than a week. The individual must be set up on the Payroll System if an employee/employer relationship exists.</td>
</tr>
<tr>
<td>3008</td>
<td>Catering Special Events/Ceremonies - Expenditures for catering traditional and/or special ceremonies, convocations, or celebrations of importance to the campus for the public in accordance with the university guidelines on representational allowances. Such events are commencement activities, convocations, student honors, parent's day, etc. The cost of alcoholic beverages must not be charged to this account code. Do not use this account code with restricted or matching funds.</td>
</tr>
<tr>
<td>3011</td>
<td>Consulting/Engineer Costs - Expenditures for services provided by engineers and construction consultants for capital improvements projects.</td>
</tr>
<tr>
<td>3013</td>
<td>Architect Expenditures - Expenditures for services provided by architects for capital improvement projects.</td>
</tr>
<tr>
<td>3014</td>
<td>Participant Support – Non-compensatory lump sum payments made to non-student and non-employee individuals for participation in a workshop, conference, seminar, etc. Account code not to be used for participant travel or materials.</td>
</tr>
<tr>
<td>3015</td>
<td>Bond Costs - Costs for obtaining long-term financing.</td>
</tr>
<tr>
<td>3016</td>
<td>Legal Fees - Fees and costs paid to attorneys. Court costs etc.</td>
</tr>
</tbody>
</table>
3017  **Honoraria** - Gifts given to guest speakers and other individuals, who provided the university a service free of charge, as a token of appreciation. If fees or expenses were negotiated in advance use account code 3007. This account code is to be used in accordance with the procurement regulations for Honoraria.

3018  **Matching/Restricted Fund Catering** - Expenditures for catering for events allowable under the terms of the grant or contract and in accordance with the university guidelines on representational allowances. Only for use in the restricted and matching funds.

3019  **Foreign Wages and Salaries** - Expenditures for wages and salaries paid to foreign citizens employed by the university in their native country. Foreign payroll is undertaken only in countries where the University of Alaska is a legal entity and/or is registered. Associated payroll benefit and tax payments are charged to account code 3020.

3020  **Foreign Payroll Taxes and Benefits** - Expenditures paid to foreign governments for payroll taxes and benefits associated with the foreign wages recorded in account code 3019.

3021  **Sub-agreement (Sub-recipient) Under $25,000** - Expenditures made under a sub-agreement with another entity, for the purpose of carrying out (part of) the program and where the entity is also defined as a sub-recipient by OMB Circular A-133. To be classified as a sub-recipient the original funding must be federal or federal pass-thru (but not a fixed price contract), and the sub-agreement entity is an educational or non-profit institution or a state or local government - for further guidance see University of Alaska Accounting and Administrative Manual, Section 100, D-07. Sub-recipients are generally named in the original award document or proposal. The expenditures charged to this account code must not exceed $25,000 during the life of the agreement. The portion of the payments exceeding $25,000 is to be charged to account code 3022. See University of Alaska Accounting and
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Administrative Manual, Section 100, D-06 for guidance. **For use in Restricted Funds only.**

3022  Sub-agreement (Sub-recipient) Over $25,000 - Expenditures made under a sub-agreement with another entity, for the purpose of carrying out (part of) the program and where the entity is also defined as a sub-recipient by OMB Circular A-133. To be defined as a sub-recipient the original funding is federal or federal pass-thru (but not a fixed price contract), and the sub-agreement entity is an educational or non-profit institution or a state or local government - for further guidance see University of Alaska Accounting and Administrative Manual, Section 100, D-07. Sub-recipients are generally named in the original award document or proposal. These expenditures are excluded from the facilities and administrative cost recovery calculation using the MTDC method. The portion of the payments up to the $25,000 is to be charged to account code 3021. See University of Alaska Accounting and Administrative Manual, Section 100, D-06 for guidance. **For use in Restricted Funds only.**

3025  Sub-agreement (Other) Under $25,000 - Expenditures made under a sub-agreement with another entity for the purpose of carrying out (part of) the program but where the entity is not defined as a sub-recipient. Use account code 3021 if the entity is defined as a sub-recipient - for further information see account code 3021 definition and University of Alaska Accounting and Administrative Manual, Section 100, D-07. The expenditures charged to this account code must not exceed $25,000 during the life of the agreement. The portion of the payments exceeding $25,000 is to be charged to account code 3026. See University of Alaska Accounting and Administrative Manual, Section 100, D-06 for guidance. **For use in Restricted and Segregated (14XXXX) Funds only.**

3026  Sub-agreement (Other) Over $25,000 - Expenditures made under a sub-agreement with another entity for the purpose of carrying out (part of) the program but where the entity is not defined as a sub-recipient. Use account code 3021 if the entity
Expenditure and Revenue Account Codes

is defined as a sub-recipient - see account code 3022 definition and University of Alaska Accounting and Administrative Manual, Section 100, D-07. The portion of the payments over $25,000 are excluded from the facilities and administrative cost recovery calculation using the MTDC method. The portion of the payments up to the $25,000 is to be charged to account code 3025. See University of Alaska Accounting and Administrative Manual, Section 100, D-06 for guidance. For use in Restricted Funds only.

3027 EVOS Sub-agreement Over $250,000 - Expenditures made under a sub-agreement with another entity for the purpose of carrying out (part of) the program but where the entity is not defined as a sub-recipient. The portion of the payments over $25,000 are subject to reduced facilities and administrative cost recovery calculation by agreement with EVOS trustee council. The portion of payments over $25,000 but less than $250,000 recovers at a reduced rate of 5%. The portion of payments over $250,000 recovers at a further reduced rate of 2%. The portion of payments up to the $25,000 is to be charged to account code 3025. The portion of the payments from $25,000 to $250,000 is charged to account code 3026. See University of Alaska Accounting and Administrative Manual, Section 100, D-06 for guidance. For use in restricted funds only.

3028 CFO Approved Vendor Service Contract Under $25,000 - Expenditures approved for a limited exclusion from MTDC under a contractual arrangement to acquire services necessary for the conduct of a sponsored program from a vendor which require less oversight and administrative burden than normally warranted. Vendors include dealers, distributors, merchants, or other seller’s of services. The expenditures charged to this account code must not exceed $25,000 during the life of the agreement. The portion of the payments exceeding $25,000 is to be charged to account code 3029. See University of Alaska Accounting and Administrative Manual, Section 100, D-06 for guidance. For subawards, use account code 3021 or 3025 – for further information see account code 3021 and 3025 definitions and University of Alaska Accounting and
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Administrative Manual, Section 100, D-07. **For use in restricted and segregated (14XXXX) funds only.** Procurements using this account code require the approval of the MAU Chief Financial Officer or authorized designee.

3029 CFO Approved Vendor Service Contract Over $25,000 – Expenditures approved for a limited exclusion from MTDC under a contractual arrangement to acquire services necessary for the conduct of a sponsored program from a vendor which require less oversight and administrative burden than normally warranted. Vendors include dealers, distributors, merchants, or other seller’s of services. The portion of the payments over $25,000 are excluded from the facilities and administrative cost recovery calculation using the MTDC method. The portion of the payments up to the $25,000 is to be charged to account code 3028. See University of Alaska Accounting and Administrative Manual, Section 100, D-06 for guidance. For subawards, use account code 3022 or 3026 – for further information see account code 3021 definition and University of Alaska Accounting and Administrative Manual, Section 100, D-07. **For use in restricted and segregated (14XXXX) funds only.** Procurements using this account code require the approval of the MAU Chief Financial Officer or authorized designee.

3031 Research Subject Payments - Nominal payments made to research subjects for participation in a study or project. Participation is usually short-term. No employer/employee relationship exits.

3032 Food Service/Vending Provider – Expenditures for contractual payments, or vending reimbursements, made to vendors for meal plan/food service or vending provision. Account code not to be used for catering.

3038 Catering for Fund Raising Events - Catering costs of fund raising events.
3040  Lobbying Services - Expenditures for services provided by lobbyists who attempt to influence legislation for the benefit of the university.

3TEST  Testing Services - Expenditures in this sub account group represent costs associated with test work.

3052  Laboratory Testing - Charges incurred for laboratory services.

3059  Testing Services - Other - Charges for research work or test work performed on a contractual basis for which there is no other appropriate account code.

3RESSC Research Service Centers - This subgroup is for charges from Research Service Centers as defined in the "Memorandum of Understanding Between the University and the Federal Government". The offset to these account codes is 9905 or 9935.

3010  Ship Use Charge - Charges from SFOS for use of the ship facilities. The accounting system does not calculate facilities and administrative cost charges on this account code because facilities and administrative costs are included in the ship use rates.

3081  Res. Svc Ctr-SFOS-Publctns - Charges from School of Fisheries and Ocean Sciences Publications Research Service Center.

3083  Res. Svc Ctr-SFOS-D/Proc - Charges from School of Fisheries and Ocean Sciences Data Processing Research Service Center.

3091  Res. Svc Ctr-GI-Electronic - Charges from Geophysical Institute's Electronics Shop Research Service Center.


3093  Res. Svc Ctr-GI-Steno Pool - Charges from Geophysical Institute's Steno Pool Research Service Center.
Expenditure and Revenue Account Codes

3094  Res. Svc Ctr-GI-Computer - Charges from Geophysical Institute's Computer Shop Research Service Center.

3095  Res. Svc Ctr-GI Digital Design - Charges from Geophysical Institute's Photographic Shop Research Service Center.

3RENT Rental/Lease Services - Expenditures in this sub account group represent cost for rentals of general and specialized equipment including aircraft, vehicles, boats and ships, office machines and rental of building space.

3111  Office Equipment Rental/Lease Long Term - Expenditures for renting or leasing office equipment such as copiers, personal computers, typewriters, etc. on a long-term (more than two-year) basis.

3112  Auto, Aircraft and Boat Rental/Charter Short-term - Expenditures for renting or chartering of automobiles, aircraft or boats (ships) on a short-term (less than two-year) basis.

3114  Mainframe Computer Rental/Lease Long-term - Expenditures for renting or leasing of computing and peripheral equipment on a long-term (more than two-year) basis.

3115  Space Rental/Lease Long-term - Expenditures for renting or leasing space for offices, classrooms or other facilities on a long-term (more than two-year) basis. Space rented/leased long-term should be assigned a building number through each MAU’s Facilities Services offices.

3116  Other Equipment Rental/Lease Long-term - Expenditures for renting or leasing equipment not included in the 311X series of account codes on a long-term (more than two years) basis.

3117  Other Equipment Rental/Lease Short-term - Expenditures for renting or leasing equipment other than auto, aircraft and boat rentals (account code 3112) on a short-term (hourly, daily, weekly or monthly for a consecutive period of less than two years) basis.
### Expenditure and Revenue Account Codes

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>3118</td>
<td><strong>Space Rental/Lease Short-term</strong> - Expenditures for renting a space for offices, classrooms or other facilities on a short-term (less than two years) basis.</td>
<td></td>
</tr>
<tr>
<td>3119</td>
<td><strong>Personal Use - Auto/Other</strong> - The cost of providing institution furnished automobiles or other goods and services for personal use. Charges are made by journal voucher according to A-11 “Journal Vouchers” in Section 100 in the University of Alaska Accounting and Administrative Manual. Costs associated with the housing furnished for personal use need not be charged to this account if they are isolated in a discrete org.</td>
<td></td>
</tr>
<tr>
<td>3DP</td>
<td><strong>Data Processing Charges</strong> - Expenditures in this sub account group represent the cost of computer services, data preparation charges, tape rental and disk rentals. Excludes rental or lease payments on computer or data entry equipment, which are included under rentals.</td>
<td></td>
</tr>
<tr>
<td>3221</td>
<td><strong>Computer Services</strong> - Expenditures for computer processing services including data entry services.</td>
<td></td>
</tr>
<tr>
<td>3222</td>
<td><strong>Software License/Maint Fee</strong> - Expenditure for computer software licenses and software maintenance fees.</td>
<td></td>
</tr>
<tr>
<td>3223</td>
<td><strong>UACN Network Services</strong> - Charges made by UACN for line connections to the network and charges for other computer services.</td>
<td></td>
</tr>
<tr>
<td>3REP</td>
<td><strong>Reproduction Charges</strong> - Expenditures in this sub account group represent the cost of services rendered for printing specialized forms, printing of reports, copy machine charges, duplicating services performed by the university's Graphic Services or from other vendors and other charges generally connected with printing and reproduction.</td>
<td></td>
</tr>
<tr>
<td>3331</td>
<td><strong>Duplicating Charges</strong> - Expenditures for duplicating and copy services.</td>
<td></td>
</tr>
<tr>
<td>3332</td>
<td><strong>Printing-Non Resale</strong> - Expenditures for specialized printing jobs. Printing or reproductions for publications for sale are charged to 3551.</td>
<td></td>
</tr>
</tbody>
</table>
Expenditure and Revenue Account Codes

3333  Film Processing and Developing - Expenditures for film processing and developing.

3339  Reproduction Costs-Other - Expenditures for reproduction charges not specifically covered in the 333X series.

3351  Freight and Parcel Post - Expenditures for cartage, packing and other types of delivery and handling costs incurred for the movement of university-owned property or for items purchased for resale by auxiliary enterprises. This freight sub account code is not to be charged for transportation or delivery costs related to repairs or to the delivery of commodities, utilities, fuel, or capital items. For these items (repairs, commodities, utilities/fuel, and capital items), freight is an integral part of the cost of the item or of the repair, and should be included as part of the "landed cost" and as part of the total value or on total cost of equipment inventory where applicable.

3355  Demurrage/Storage - Storage or other costs resulting from delay of loading, unloading or shipment of goods or for rental of tanks, etc.

3358  Moving-Offices/Lab/Equip - Expenditures made to contractors for relocating offices, laboratories, classrooms, etc. This includes all associated costs such as disassembling and assembling fixtures and walls.

3444  Postage - Expenditures for general and routine mailings not requiring special handling incurred for general institutional administrative support activities or for academic or department administrative support activities. This account code includes expenditures for courier services between various university locations and mailing documents. This account code does not include charges for postage or parcel post for commodities, books, equipment purchases or repairs. Such charges are part
of the landed cost of the commodities, books and equipment or the total cost of repairs. Use account code 3448 to record expenditures for postage or other special handling involving university programs or projects associated with research, instruction, public service, or other institutional activity.

3448 Program/Project Postage and Special Handling – Expenditures for postage incurred for university programs or projects involving research, instruction, public service, or other institutional activity. This includes postage for materials requiring weighing or special handling including vendors such as USPS, FedEx, DHL, UPS, etc. Such postage may include mass mailings of a survey that is integral to sponsored agreements, shipping samples that require special handling, or other similar program or project specific postage or mailing charges. Use account code 3444 to record expenditures for postage associated with general institutional administrative support activities or with academic or department administrative support activities.

3COMM Communication Charges - Expenditures in this sub account group represent the cost for communications such as postage, telephone, telegraph, radio, central service, long distance tolls, leased lines, satellite charges and other similar costs.

3441 Phone Rental Charges - Expenditures for monthly phone rental and installation charges. Does not include toll charges and long distance lease line charges.

3442 Toll Charges (Long Distance) - Expenditures for long distance toll calls, including those for teleconferencing.

3443 Leased Lines - Expenditures for leased lines such as those leased for computer connection or rental of TV cable facilities.

3445 Audio Conference Charge - Expenditure for the use of the audio conferencing services.
Expenditure and Revenue Account Codes

3446 Mobile Device Charges – Fees associated with mobile device usage, such as data plans and airtime. Examples of mobile devices include: cellular phones, smart phones and satellite phones.

3447 Mobile Device Allowance – Expenditures for mobile device allowance.

3449 Communication charges-other - For costs associated with communications not specifically listed in the 344X series. This includes communications hook-ups.

3PUB Publicity and Advertising - Expenditures in this sub account group represent the cost of advertising in newspapers or other media, advertising work, preparation of signs (including the cost of associated artwork) and other services generally connected with publicity and advertising.

3501 Other Advertising/Publicity - Expenditures for advertising and associated artwork connected with publicity. Excludes advertising for recruitment and procurement, and advertising required to meet the needs of programs.

3505 Raffle Prize Payments - Amounts paid to winners of raffles conducted under the university’s raffle permit. Subject to 1099.

3510 Recruitment and Procurement Advertising - Advertising expenditures for recruitment of personnel, purchase of goods and services, and the sale of scrap or surplus materials.

3520 Program Req'd Advertising - Advertising expenditures to meet the needs of a program.

3CNRES Contractual Services - Resale - Expenditures in this sub account group are for services rendered to university auxiliary funds for the production of items for sale.

3551 Publications Printing - Resale - Expenditures for the printing costs of publications for resale.
3DUE  Dues/Memberships/Tuition/Registration - Expenditures in this sub account group represent the cost associated with faculty or staff development, other training program costs and for memberships in professional organizations.

3661  Tuition/Registration Fees - Expenditures for training programs for faculty and staff as well as departmental in-house training programs, materials, supplies, videotapes, etc.

3662  Per A-21 Allowable Dues and Memberships - Dues and membership costs incurred for affiliation with business, technical, professional and university organizations which are allowable under federal cost principles OMB Circular A-21 (relocated to 2 CFR 220) Section J.33.a. Use account code 3663 for dues and membership costs associated with civic, community, country clubs, social or dining clubs or organizations.

3663  Civic or Community Dues/Memberships – Dues and membership costs for affiliation with civic, community, country club, social or dining clubs or organizations. These expenditures are permissible under UA policy and regulation, but are unallowable for the Facilities and Administrative cost rate calculation per federal cost principles OMB Circular A-21 (relocated to 2 CFR 220) Section J.33.d and J.33.c. Use account code 3662 for dues and memberships associated with business, technical, professional, and university organizations.

3MAINT  Maintenance, Repair and Alterations - Expenditures in this sub account group represent the cost of services rendered for repairs of items for the university, where both labor and materials furnished together in the performance of the repair of the work, with both being charged to this sub account group. Charges for services might include the cost of routine maintenance contracts, janitorial or security service contracts. Includes the cost of postage, parcel post charges on freight where applicable.

3771  Repairs and Alteration Services (Physical Plant) - Physical Plant labor and materials for in-house repairs and alterations.
3772 Vehicle, Airplane, Boat Repair/Maintenance - Expenditures for specialized maintenance and repair of vehicles, airplanes, ships or boats.

3774 Equipment Maintenance Service Contracts - Expenditures for those repair or maintenance costs, which are on an equipment maintenance service, contract agreement, including typewriters, copiers, elevators, etc.

3775 Equipment Maintenance - Expenditures for those repair or maintenance costs which are not on an annual contract, including typewriters, copiers, elevators, etc.

3781 Facilities Repair/Maintenance - Expenditures by other than Physical Plant for maintenance or repair work to buildings or other facilities not of a capitalizable value.

3782 Custodial/Janitorial Services - Expenditures for custodial or janitorial service contracts with "outside" agents or vendors.

3799 Maintenance/Security-Other - For other services rendered in the repair, upkeep, maintenance and protection of university property not specifically covered in the 37XX series.
3UTIL  Utilities - Expenditures in this sub account group represent the cost of utilities furnished such as heat, light, water, sewer or the fuel consumed to produce heat or light.

3881  Sewer Utility - Expenditures for sewer use purposes.

3882  Electrical Utility - Expenditures for electricity usage.

3883  Water Utility - Expenditures for water whether charges are metered or unmetered.

3884  Heat Utility - Expenditures for heat generated from special plants (e.g., steam charges), which may be either internally or externally generated.

3885  Fuel Utility - Expenditures for the cost of gasoline or other petroleum products used as heating fuel.

3886  Garbage Disposal - Expenditures for garbage pickup and disposal.

3887  UAF Utilities Services - Expenditures in this account code represent the bundled cost of utilities (electric, steam/heat, water, sewer, chilled water and chilled air) provided by UAF Utilities and recharged by calculated flat rate based on square footage to both internal and external users.

3898  Utilities – not subject to F & A – Expenditures for utilities not subject to F & A.

3899  Utilities-other - for utility costs not specifically covered in the 38XX series.
### Expenditure and Revenue Account Codes

**3INSUR Insurance, Taxes, Licenses, Penalties, Fines** - Expenditures in this sub account group represent the cost of all types of insurance including fire, property damage, public liability and student health, but excluding insurance items included under staff benefits such as pension, retirement, health, dental, audio, visual, life and worker's compensation insurance. The cost of fidelity and special purpose bonds should also be charged to this sub account group. Also included in this sub account group are taxes and licenses, charges for penalties and fines, and cash overages or shortages.

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3964</td>
<td>Taxes, Licenses and Royalties - Expenditures for miscellaneous charges for taxes, licenses and royalty payments.</td>
</tr>
<tr>
<td>3965</td>
<td>Bank Charges - Expenditures for bank services, NSF charges, trustee charges and similar charges generated from banks.</td>
</tr>
<tr>
<td>3966</td>
<td>Cash Over and Short - Expenditures for overages and shortages from cashiers' operating cash funds.</td>
</tr>
<tr>
<td>3967</td>
<td>Fines and Penalties - Expenditures for fines and penalties levied by regulatory agencies on the university, not personal.</td>
</tr>
<tr>
<td>3970</td>
<td>Property Insurance Premium - Monies paid to an insurance company for catastrophe protection of the university's buildings and their contents in case of loss.</td>
</tr>
<tr>
<td>3971</td>
<td>Liability Insurance Premium - Monies paid to an insurance company to protect the university from catastrophic costs of liability under common law or statutory law.</td>
</tr>
<tr>
<td>3972</td>
<td>Aviation Insurance Premium - Monies paid to an insurance company to protect the university from the catastrophic costs of liability arising out of the chartering or personal use of aircraft.</td>
</tr>
<tr>
<td>3973</td>
<td>Marine Insurance Premium - Monies paid to an insurance company to protect the university from the catastrophic costs of liability arising out of the operation of owned or chartered vessels.</td>
</tr>
<tr>
<td>Account Code</td>
<td>Description</td>
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<tr>
<td>--------------</td>
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</tr>
<tr>
<td>3974</td>
<td>Medical Malpractice Insurance Premium - Monies paid to an insurance company to protect the university from the catastrophic costs of failure to provide medical care, or improper medical care, from the students, staff, or faculty in the health professions or student health centers.</td>
</tr>
<tr>
<td>3975</td>
<td>Other Insurance Premiums - Monies paid to insurance companies for coverage not provided above.</td>
</tr>
<tr>
<td>3978</td>
<td>Self Insured IBNR Reserve Expenses - The cost of funding the IBNR (incurred but not reported) workers compensation and other liability claims.</td>
</tr>
<tr>
<td>3980</td>
<td>Marine Hull Claims - Payments of the self insured (deductible) portion of the marine vessels property claims.</td>
</tr>
<tr>
<td>3981</td>
<td>Property Claims (Self-Insured) - Payment out of the university's budget for damage or loss to university building and/or contents.</td>
</tr>
<tr>
<td>3982</td>
<td>Auto Liability Claims (Self-Insured) - Payments to persons for their personal injuries of damage to their automobile in auto accidents where the university driver is held to be negligent.</td>
</tr>
<tr>
<td>3983</td>
<td>Worker's Compensation Claims - Time Loss - Payments made to university employees for their loss of wages and medical bills as a result of being off work from an on-the-job work related injury.</td>
</tr>
<tr>
<td>3984</td>
<td>Worker's Compensation Claims - Medical only - Payments for the medical bills of university employees injured on the job where the employee does not lose time from work.</td>
</tr>
<tr>
<td>Account Code</td>
<td>Description</td>
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<tr>
<td>-------------</td>
<td>-------------</td>
</tr>
<tr>
<td>3985</td>
<td>General Liability Claims (Self-insured)</td>
</tr>
<tr>
<td>3986</td>
<td>Other Liability Claim (Self-insured)</td>
</tr>
<tr>
<td>3987</td>
<td>Auto Physical Damage Claims (Self-insured)</td>
</tr>
<tr>
<td>3988</td>
<td>Athletics Injury Claims</td>
</tr>
<tr>
<td>3989</td>
<td>Other Claims (Self-insured)</td>
</tr>
<tr>
<td>3OTCNS</td>
<td>Other Contractual Services</td>
</tr>
<tr>
<td>3051</td>
<td>UACP Training Services</td>
</tr>
<tr>
<td>3061</td>
<td>FP&amp;C (Facilities, Planning and Construction or Facilities Planning Services) Administrative Expense Charged to Fund 5</td>
</tr>
<tr>
<td>3062</td>
<td>FP&amp;C Administrative Expense Charged to Funds 1,2</td>
</tr>
<tr>
<td>Account Code</td>
<td>Description</td>
</tr>
<tr>
<td>-------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>3063</td>
<td><strong>FP&amp;C Administrative Expense Waived</strong> - This account code records waived administrative expense.</td>
</tr>
<tr>
<td>3991</td>
<td><strong>Other Contractual Services</strong> - Expenditures for any costs or contractual services not specifically covered in other 3000 account code numbers.</td>
</tr>
<tr>
<td>3993</td>
<td><strong>Game Guarantee</strong> - Expenditures for the cost of having other university athletics and participate in sporting events.</td>
</tr>
</tbody>
</table>
COMMODITIES

4000 Commodities - Major account classification for all commodities, which are:

a. Ordinarily consumed or expected to be consumed within two years after they are acquired or put into use.

b. Converted in the process of education, research, construction or manufacture.

c. Used to form a minor part of equipment or fixed property less than $5,000 in value.

Includes the cost of postage, parcel post charges or freight charges for the commodities if the terms of delivery are other than FOB destination. Entries for payroll, budget or accounting purposes may not be made to this account code.

4SUPP Supplies - Expenditures to this sub account group represent consumable supplies for the operation of an office or used in the process of education or research.

4001 Commodities Budget - For budget entry purposes only by chief financial officers of MAUs and Statewide Budget.

4008 Food/Decor for Spec Events - Expenditures for refreshments, floral and other decorations for special or traditional public ceremonies, convocations, or celebrations of importance to the campus, in accordance with the university guidelines on representational allowance. Such events would include meals or receptions during commencement activities, convocations, student honors, parent's day, faculty ceremonies, etc. The cost of alcoholic beverages must not be charged to this account code. Do not use this account code with restricted or matching funds.

4010 Stationery/Office Supplies - Expenditures for supplies, which are used solely with general institutional administrative support
activities or with academic or department administrative support activities and are not otherwise included in the 401x series of account codes. Items purchased may include laboratory notebooks, transparencies, pens, tablets, staples, files folders, binders, and other small equipment and furnishings costing less than $5,000 each. Use account code 4015 to record expenditures for program/project supplies involving university programs or projects associated with research, instruction, public service, or other institutional activity. Use account code 4014 to record expenditures for computer supplies associated with general institutional administrative support activities or with academic or department administrative support activities.

4011 Teaching Supplies - Expenditures for supplies, which are used as an integral part of the students' learning process. Items such as chemicals, tests, film, wood, clay and paints would be included in this category. Not for supplies for staff training sessions.

4012 Professional, Technical and Scientific Supplies - Expenditures for supplies used for professional, technical, scientific or research purposes such as laboratory or engineering supplies.

4013 Medical and Safety Supplies - Expenditures for pharmaceutical and drug supplies, oxygen equipment, first aid kits, emergency flashlights, etc., and fire extinguishers that are not part of capital items.

4014 Computer Supplies - Expenditures for supplies, or computers costing less than $5,000 or software less than $100,000 for each unit, which are used solely with general institutional administrative support activities or with academic or department administrative support activities and are not otherwise included in the 401x series of account codes. Items purchased may include software, and other enhancements for personal computers. Use account code 5327 for software valued over $100,000. Use account code 4015 to record expenditures for computer supplies involving university
programs or projects associated with research, instruction, public service, or other institutional activity. Use account code 4010 to record expenditures for non-computer supplies associated with general institutional administrative support activities or with academic or department administrative support activities that are not otherwise included in the 401x series of account codes.

4015 Program/Project Supplies - Expenditures for supplies, which are used solely with university programs or projects involving research, instruction, public service, or other institutional activity and are not otherwise included in the 401x series of account codes. Items purchased may include laboratory notebooks, transparencies, paper for program/project data and reports, pens, tablets, staples, files folders, binders, software, computers and other small equipment costing less than $5,000 or software less than $100,000 for each unit. Use account code 4010 to record expenditures for program/project supplies associated with general institutional administrative support activities or with academic or department administrative support activities. Use account code 4014 to record expenditures for computer supplies associated with general institutional administrative support activities or with academic or department administrative support activities.

4016 Taggable Project Supplies – Supplies (items costing $1,500 or more and less than $2,500) required by sponsored project agreement to be separately tracked and accounted.

4018 Match/Restricted Fund Self-Catered - Expenditures for catering supplies for events allowable under the terms of the grant or contract and in accordance with the university guidelines on representational allowances. Only for use in the restricted and matching funds.

4020 Animals for Research - Expenditures for acquiring animals for research purposes.
Expenditure and Revenue Account Codes

4021 Food for Animals - Expenditures for specialized food acquired for research animals.

4028 CFO Approved Vendor Commodity Contract Under $25,000 - Expenditures approved for a limited exclusion from MTDC under a contractual arrangement to acquire goods necessary for the conduct of a sponsored program from a vendor which require less oversight and administrative burden than normally warranted. Vendors include dealers, distributors, merchants, or other seller’s of goods. The expenditures charged to this account code must not exceed $25,000 during the life of the agreement. The portion of the payments exceeding $25,000 is to be charged to account code 4029. See University of Alaska Accounting and Administrative Manual, Section 100, D-06 for guidance. For subawards, use account code 3021 or 3025 – for further information see account code 3021 and 3025 definitions and University of Alaska Accounting and Administrative Manual, Section 100, D-07. For use in restricted and segregated (14XXXX) funds only. Procurements using this account code require the approval of the MAU Chief Financial Officer or authorized designee.

4029 CFO Approved Vendor Commodity Contract Over $25,000 - Expenditures approved for a limited exclusion from MTDC under a contractual arrangement to acquire goods necessary for the conduct of a sponsored program from a vendor which require less oversight and administrative burden than normally warranted. Vendors include dealers, distributors, merchants, or other seller’s of goods. The portion of the payments over $25,000 are excluded from the facilities and administrative cost recovery calculation using the MTDC method. The portion of the payments up to the $25,000 is to be charged to account code 4028. See University of Alaska Accounting and Administrative Manual, Section 100, D-06 for guidance. For subawards, use account code 3022 or 3026 – for further information see account code 3021 and 3025 definition and University of Alaska Accounting and Administrative Manual, Section 100, D-07. For use in restricted and segregated (14XXXX) funds only. Procurements using this account
code require the approval of the MAU Chief Financial Officer or authorized designee.

4038  Food/Decorations for Fund Raising Events - Expenditures for food, refreshments, floral and other decorations for fund raising events.

4075  Field Camp Supplies - Expenditures for consumable supplies for field camp purposes. Does not include the cost of equipment type items such as tents, etc.

4076  Ship Supplies - Expenditures for consumable supplies to outfit ships used by the university.

4077  Clothing and Uniforms - Expenditures for specialized clothing and uniform acquisition.

4078  Field Camp Food - Expenditures for food supplies for field camps.

4082  Res. Svc Center - Stockroom - Expenditures for lab, chemical, project and office supplies from university service centers.

4099  Equip/Supplies – Threshold Transition - Expenditures on or after July 1, 2004 for purchases of equipment type items costing $2,500 or more for sponsored projects negotiated prior to June 18, 2004, or awards made at the previous ($2,500) capitalization threshold. For use by sponsored accounts only. This account code is excluded from modified total direct costs (MTDC). For more information, contact SW Cost Analysis or SW Fund Accounting.
Expenditure and Revenue Account Codes

4MAINT  Maintenance/Repair Commodities - Expenditures to this sub account group represent consumable supplies necessary for the maintenance and repair of university equipment, vehicles and facilities, including vehicle fuels, parts and accessories, small tools used in the repair process which have a unit cost of less than $5,000 or not normally included in equipment inventory.

4111  Vehicle, Aviation, Boat Fuel - Expenditures for vehicle, airplane, or boat fuel. Does not include parts.

4112  Vehicle, Aviation, Boat Parts, Supplies and Accessories - Expenditures for miscellaneous parts and small tools for vehicle, airplane or boat maintenance purposes. Does not include fuel charges.

4151  Maintenance Materials and Supplies - Expenditures for miscellaneous parts and small tools used for maintenance of the buildings and nonvehicular equipment of the university.

4152  Custodial, Janitorial Materials and Supplies - Expenditures for consumable supplies and for the cleaning of university facilities.

4OTCOM  Other Commodities - Expenditures to this sub account group represents consumable supplies not specifically covered.

4221  Printed Subscriptions – Printed Periodical Subscriptions and Books - Expenditures for subscriptions to magazines, journals, other periodical publications or reference material. This account code is to be used for printed versions only.

4222  Electronic Subscriptions – Electronic Periodical Subscriptions and Books – Expenditures for subscriptions to magazines, journals, other periodical publications or reference materials in an electronic format.

4325  Utility Supplies - Expenditures for supplies to operate university owned utility operations.
4335  Warehouse Material Issue - Expenditures for consumable warehouse supplies, which will be issued. (For warehouse use only.)

4336  Purchased - Undelivered - Inventory adjustment to warehouse and graphics inventories where goods have been ordered and have not been received. This account must be monitored on a monthly basis. Offsetting entry must be 0424.

4441  Other Supplies and Commodities - Expenditures for supplies not covered in other commodities codes.

4451  Disposable Equipment Purchase - Expenditures for equipment purchased which has a limited useful life and does not meet the criteria for capitalization.

4455  Hazardous Materials - Expenditures for materials identified as hazardous by Risk Management.

4456  Hazardous Materials - UAF Remote - UAF expenditures for materials identified as hazardous by Risk Management, which are delivered to remote locations.
ITEMS FOR RESALE

4RSALE  Items for Resale - Major account code classification for purchase of items to be resold by auxiliary, recharge or other resale operations. Entries or budget, payroll or accounting purposes may not be made to this account code.

4501  Items for Resale Budget - For budget entry purposes only by chief financial officers of MAUs and Statewide Budget.

4510  Cost of Goods Sold Contra - Activity represents the prior month’s balance of the reservations and encumbrances of the "Items for Resale" (45XX series) account codes. Entry is by journal voucher and this account code has a credit balance. Offset account is 0426 "Inventory on Order". The amount is adjusted to zero in Cycle 13.

4551  Textbooks for Resale - Expenditures for textbooks purchased for the purpose of resale.

4554  Graduation Supplies/Items - Expenditures for graduation supplies and items purchased for the purpose of resale.

4665  Electronics for Resale - Expenditures for electronics purchased for the purpose of resale.

4667  Insignia Sales - Expenditures for insignia items purchased for the purpose of resale.

4668  Software/Peripheral for Resale - Expenditures for software/peripherals purchased for the purpose of resale.

4552  Paperbacks for Resale - Expenditures for paperbacks purchased for the purpose of resale.

4553  Trade Books for Resale - Expenditures for trade books purchased for the purpose of resale.
### Expenditure and Revenue Account Codes

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>4555</td>
<td>Digital Textbooks for Resale – Expenditures for digital textbooks purchased for the purpose of resale.</td>
<td></td>
</tr>
<tr>
<td>4556</td>
<td>New Textbooks for Rent – Expenditures related to the cost of new textbooks purchased for the purpose of resale as rented textbooks.</td>
<td></td>
</tr>
<tr>
<td>4557</td>
<td>Used Textbooks for Rent - Expenditures related to the cost of used textbooks purchased for the purpose of resale as rented textbooks.</td>
<td></td>
</tr>
<tr>
<td>4661</td>
<td>Newspapers and Periodicals for Resale - Expenditures for newspapers and periodicals purchased for the purpose of resale.</td>
<td></td>
</tr>
<tr>
<td>4662</td>
<td>Supplies for Resale - Expenditures for supplies purchased for the purpose of resale.</td>
<td></td>
</tr>
<tr>
<td>4663</td>
<td>Sundry Items for Resale - Expenditures for candy, food, tobacco, drugs, etc. purchased for the purpose of resale.</td>
<td></td>
</tr>
<tr>
<td>4664</td>
<td>Equipment for Resale - Expenditures for equipment purchased for the purpose of resale.</td>
<td></td>
</tr>
<tr>
<td>4666</td>
<td>Clothing for Resale - Expenditures for clothing purchased for the purpose of resale.</td>
<td></td>
</tr>
<tr>
<td>4669</td>
<td>Other Items for Resale - Expenditures for other items, not covered by other specific account codes, purchased for the purpose of resale.</td>
<td></td>
</tr>
<tr>
<td>4670</td>
<td>Gift Items for Resale - Expenditures for gift items purchased for the purpose of resale.</td>
<td></td>
</tr>
<tr>
<td>4671</td>
<td>Tools and Parts for Resale - Expenditures for tools and parts purchased for the purpose of resale.</td>
<td></td>
</tr>
<tr>
<td>4771</td>
<td>Raw Food for Resale - Expenditures for food to be processed and sold by food service operations.</td>
<td></td>
</tr>
</tbody>
</table>
CAPITAL EXPENDITURES

5000 Capital Expenditures - Major account classification of expenditures for property items including land, buildings and equipment. Further guidance for determining the proper classification can be found in the University of Alaska Accounting and Administrative Manual, Section 100 A-25. Buildings have a value of $100,000 or more and an expected useful life of greater than fifteen years. Equipment items have a value of $5,000 or more and an expected life of one year or longer. Building costs include structural additions, nonstructural improvements, field equipment (either added or replaced) and related freight. Equipment is defined as tangible, nonexpendable personal property. Equipment costs include the related freight, postage and installation charges. Entries for budget, payroll or accounting purposes may not be made to this account code.

5001 Capital Expenditures Budget - For capital expenditures budget entry purposes only by chief financial officers of MAUs and Statewide Budget.

5002 Reserved Construction Budget - Budget reserved for unanticipated costs relating to identified budgeted construction costs.

5010 Land and Land Improvements - Expenditures incurred for the purchase of land or interest in land. When the purchase of a piece of real property includes both land and buildings, the cost should be apportioned or allocated between the land and buildings and specified amounts recorded under sub account accounts 5010 (land) and 5111 (buildings). Also includes improvements to land to ready the site for its intended use.

5111 Buildings - Expenditures incurred in the acquisition or construction of buildings and other structures, including the cost of all equipment permanently attached to and made part of the building or structure.

5113 Building Repairs and Alterations - Projects exceeding $100,000 for major repairs and alterations to existing buildings
and structures, which change the nature of the building or structure and/or extends its useful life.

5115 **Leasehold Improvement Costs** - Expenditures exceeding $100,000 for remodeling a leased building. The expenditures extend the useful life of the building.

5117 **Other Capitalizable Assets** - Expenditures which do not meet the definition of equipment, fixed equipment, buildings, infrastructure, etc., but have a unit cost of $50,000 or more.

5118 **Intangible Assets** - Expenditures exceeding $100,000 for intangible assets. Intangible assets are non-financial capital assets that lack physical substance and have a useful life greater than one year. Examples include patents, copyrights, franchises, trademarks, goodwill, secret processes, and other technology or manufacturing rights.

5221 **Furniture and Furnishings** - Expenditures for furniture, fixtures, appliances and artworks that are not permanently attached purchased for buildings, offices, classrooms and university-owned residences.

5225 **Art - tagged** - Expenditures for art (or fair market value of donated art) that is not permanently attached to a building or structure, nor extremely large, bulky or heavy as to be considered immovable. Does not include museum acquisitions.

5229 **Medical, Safety and Fire Equipment** - Expenditures for specialized equipment used for medical, fire and safety purposes.

5310 **Livestock** - Expenditures for livestock used at the agricultural experimental stations.

5327 **Capitalizable Data Sets & Software** – This account is to be used for any or all of the following purposes: (1) electronic media, such as research data sets, with a cost greater than
$100,000, (2) software with a unit value cost of $100,000 or more and useful life of more than one year, and (3) internally developed software with a cost of $500,000 or more and useful life greater than 10 years.

5328 Computer Equipment - Expenditures for PC and Macintosh computers used in educational, research, and office environments. Includes local area networks (LANs), printers, monitors, and other peripherals. Does not include mainframe computers.

5329 Mainframe Computers - Expenditures for mainframe computers and related peripheral equipment. Includes the University of Alaska Computer Network systems. Excludes microcomputers, local area networks (LANs), and related peripheral equipment.

5330 Telecommunication Equipment - Expenditures for telephone equipment including switches, modules, cards, cabinets or other devices that may be connected to the telephone system.

5331 Educational Equipment - Expenditures for apparatus, gear and machinery for use in the classroom or instructional laboratory environment (use account code 5328 for microcomputers.)

5332 Research Equipment - Expenditures for specialized laboratory and scientific apparatus, instruments or machinery for research purposes (use account code 5328 for microcomputers).

5333 Security Weapons - Expenditures for pistols, rifles and shotguns required for security purposes.

5334 Transportation Equipment - Expenditures for motor vehicles and parts for vehicles, which should be separately capitalized.

5335 Physical Plant Machines and Tools - Expenditures for maintenance and custodial equipment.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5336</td>
<td><strong>Office Equipment</strong> - Expenditures for equipment, which will be used in an office or administrative environment (use account code 5328 for microcomputers).</td>
</tr>
<tr>
<td>5337</td>
<td><strong>Farm Equipment</strong> - Expenditures for farm equipment such as rakes, combines, spreaders, plows, small tractors and attachments.</td>
</tr>
<tr>
<td>5339</td>
<td><strong>Broadcasting Equipment for TV or Radio</strong> - Expenditures for equipment used specifically for the purpose of broadcasting.</td>
</tr>
<tr>
<td>5342</td>
<td><strong>Fixed Equipment</strong> - Equipment items or other assets costing $5,000 or more per unit that are merely attached or fastened to the building but not permanently affixed and are used as furnishings, decorations, or for specialized purposes. Fixed equipment items which are more construction in nature, such as fume hoods, counters, and lab benches will be considered as not being permanently affixed to the building if they can be removed without the need for costly or extensive alterations or repairs to the building to make the space usable for other purposes.</td>
</tr>
<tr>
<td>5441</td>
<td><strong>Library Books</strong> - Expenditures for library books.</td>
</tr>
<tr>
<td>5442</td>
<td><strong>Library Binding and Cataloging</strong> - Expenditures for the cataloging and binding of books and periodicals.</td>
</tr>
<tr>
<td>5443</td>
<td><strong>Library Films</strong> - Expenditures for film and audiovisual programs acquired for library purposes.</td>
</tr>
<tr>
<td>5444</td>
<td><strong>Library Electronic Resources</strong> - Expenditures for books and periodicals in an electronic format.</td>
</tr>
<tr>
<td>5445</td>
<td><strong>Library Microfilm and Microfiche</strong> - Expenditures for microfilmed and microfiched periodicals and other materials.</td>
</tr>
<tr>
<td>5551</td>
<td><strong>Modular Furniture</strong> - Expenditures for individual pieces of modular furniture costing $5,000 or more. Use account code</td>
</tr>
</tbody>
</table>
4010 for modular furniture office items costing less than $5,000.

5552 **Museum Collection** – Expenditures, or donated cost, for paintings, sculpture, artifacts, film and other museum acquisitions.

5553 **Art (nontagged)** - Expenditures for art (or fair market value of donation) that is permanently attached to a building or structure or is considered immovable. This does not include museum acquisitions.

5554 1% for Art - Under $5,000 - Small art purchases (costing less than $5,000 per item) made under the 1% for Art requirement.

5666 **Infrastructure** – Expenditures for projects of $100,000 or more for the construction or acquisition of infrastructure. Infrastructure are long-lived capital assets that normally are stationary in nature and can be preserved for a significant number of years. Infrastructure assets are often linear and continuous in nature. See A-25 in the University of Alaska Accounting and Administrative Manual, Section 100 for more details.

5990 **Capital Equipment Construction Costs** - Expenditures for the construction of equipment.
STUDENT AID

**6000** Student Aid - Major account classification for student financial support excluding student and employee fee waivers. Entries for budget, payroll or accounting purposes may not be made to this account code. **Use an “FA” program code except where indicated.**

**6BUD** Budget

6001 Student Aid Budget - For student aid budget entry purposes only by chief financial officers of MAUs and Statewide Budget.

**6SCHL** Scholarships & Fellowships

6105 Scholarships - Expenditures for student scholarship awards.

6221 Fellowships - Expenditures for student fellowship awards. Do not use for payments that represent compensation for services when an employer/employee relationship exists. **Use an “FA” program code.**

**6WAIV** Waivers

6110 Talent Grant Waivers - Tuition waived for students by a talent grant.

6112 Health, Wellness & Develop Waiver – Tuition waived for employees who take self-support health and wellness courses or self-support degree required courses.

6113 Needs–Based Waivers – Tuition waived for needs-based students.

6115 Senior Citizen Fee Waivers - Tuition waived for senior citizens.
6118 Military Memorial Waiver - Tuition waived for spouse or dependent of an Alaskan resident who died in the line of duty or as a result of injuries sustained while in the line of duty for the state or federal government. Full definition of the waiver is provided in AS 14.43.085.

6210 Graduate Assistantship Waiver - Tuition waived for graduate assistantships. **Do not use an “FA” program code.**

6211 Undergraduate Assistantship Waivers – Tuition waived for undergraduate assistantships. **Do not use an “FA” program code.**

6OTHSA Other Student Aid

6120 Additional Tuition Mitigation - Additional tuition mitigation credits per the motion approved by the Board of Regents at their June 2, 1995 meeting.

6331 Other Student Aid - Expenditures for student aid funded through government or private grants.

6341 Student Loan Cancellation Expense - Principal and interest expenditures for student loan receivables which are canceled. Charged only when cancellation of assignment occurs.

6351 NDSL Loan Assignment Expense - Principal and interest expenditures for NDSL receivables which are assigned. Charged only when assignment occurs.

6352 Nursing Loans Written Off Expense - Principal and interest expenditures for Nursing Student Loans receivables, which are assigned and are written off. Charged only when written off with federal approval.

6361 Student Aid Award Refunds - Refund expenditures required on Federal student aid grants.
### Expenditure and Revenue Account Codes

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>6441</td>
<td><strong>Matching Funds - Student Aid</strong> - Expenditure of the university match requirement for Federal or State granted student aid funds.</td>
<td></td>
</tr>
<tr>
<td>6450</td>
<td><strong>Tuition Allowance – Contra Expense</strong> – Contra-expense account used to offset Student Aid expense in total. Entry by Statewide Controller’s office only.</td>
<td></td>
</tr>
</tbody>
</table>
FACILITIES AND ADMINISTRATIVE COST RECOVERY EXPENDITURES

7000  Facilities and Administrative Cost Recovery Expenditures - Major account code classification for the accumulation of facilities and administrative charges to restricted and plant funds based upon the term of the grant or contract. Entries for payroll, budget or accounting purposes may not be made to this account code.

7001  Facilities and Administrative Cost Recovery Expenditure Budget - For budget entry purposes only by the Grants and Contracts office (Construction Accounting for plant funds) at the MAU level.

7811  Facilities and Administrative Costs - Charge to recover the facilities and administrative costs associated with the grant. The cost is computed by applying the university's Federally negotiated cost recovery rate to the grant's appropriate base costs.
MISCELLANEOUS EXPENDITURES

8000 Miscellaneous Expenditures - Major account classification for expenditures not included in other major account groupings as specified below. Entries for budget, payroll or accounting purposes may not be made to this account code.

8001 Miscellaneous Expenditures Budget - For budget entry purposes only by chief financial officers of MAUs and Statewide Budget.

8002 Undistributed Construction Budget - Budget reserved for additional unidentified capital project costs.

8003 Assumption Budget - For budget entry purposes only – Used by grant and contract offices to record and track assumptions for 0 to 90 days.

8115 Entertainment - Expenditures for entertainment and related expenses. Limited to use by certain university administrators with approved representational allowances. Accounts for the cost of all alcohol served at university functions. Does not include meals served that are included in the conferences, which are included in the fee.

8210 Prizes/Awards Non-Employees - Expenditures for prizes and/or awards given to non-employees. Examples include winning a contest or competition. If the winner is an employee, use account code 1761.

8235 Bad Debts - Bad debts incurred from noncollection of receivables or over expenditure of restricted funds. This account code may also be used to record a provision for potential bad debts based on experience or other analysis. See A-05 in the University of Alaska Accounting and Administrative Manual, Section 100 for guidance on when to use.
Expenditure and Revenue Account Codes

8236  SW Check Reissue - Expenditures for subsequent reissues of stale dated checks written off by the university. This account code to be used by Statewide only.

8340  Interest/fees on late payments - Interest and fees charged on overdue invoices including contractors’ invoices.

8341  Interest on Debt - Interest paid on any debt/obligations other than interest on overdue invoices. Includes interest on loans, lease purchases, bonds, and utility assessments etc. Not used for recording payments on lease purchases and/or long term debt in the current funds - see A-10 “Leases” in the University of Alaska Accounting and Administrative Manual, Section 100.

8342  Retirement of Indebtedness - Principal payments on long-term debt (fund 600000 only).

8343  Offset to Net Pension Obligation – Offset to Net Pension Obligation (NPO) - Amortize NPO in accordance with GASB 27.

8344  Increase in Net Indebtedness – Net increase/decrease to university debt due to lease purchases, bonds and notes payable. To be used only with Investment in Plant fund group (8xxxxx), and only by Statewide Finance.

8501  Disbursements to Foundation - Disbursements made to University of Alaska Foundation.

8502  Disbursements to Agency Funds - Disbursements made to University of Alaska agency fund group. Offsetting entry is credited (CR) to account code 9992. Example: net proceeds of raffles distributed from UAF to student clubs such as ASUA.

8505  Agency Disbursements to UA - Disbursements made from University of Alaska agency funds to University of Alaska departments. Offsetting entry (CR) to account code 9455. Example: a booster club disbursement to the athletics department.
Expenditure and Revenue Account Codes

8550 Other Interdepartmental Expenditures - Funds expended by a department to cover expenditures in multiple account codes (labor, travel, contractual, etc.) paid by another department. Examples: Statewide Office of Land Management reimbursing UA Anchorage for costs expended by UAA in the maintenance of the Diplomacy Building; Statewide provides agreed upon amount to compensate UAA for payroll and related expenditures of “on loan” employee.

8651 Restricted Fund Disallowed Costs - To recognize disallowed restricted fund expenditures as an offsetting credit in the restricted fund with a debit (expense) in the unrestricted funds. Account code 8651 is used for both sides of the entry. Entry to this account code is after the discovery of disallowed costs and is made by the campus Grants and Contracts office only. Additional entries for associated facilities and administrative costs are required using appropriate rates.

8661 Cost Overrun Restricted Funds - The credit recorded in the restricted fund to compensate for overruns. The offsetting debit is recorded in the unrestricted fund. Account code 8661 is used for both sides of the entry. In effect the unrestricted fund is funding a portion of the project but all related costs are recorded in the restricted fund.

8665 Capitalized LM Expenses - For use in capitalizing improvements to land grant subdivisions and other lands to prepare them for sales. Credit to this account code and debit to 0423 other inventory.

8710 ACT (Advance College Tuition) Valuation Expense/Revenue - Current year expense (or revenue) from adjusting ACT (Advance College Tuition) Valuation Reserve Liability to actual. The ACT Valuation Reserve Liability is the difference between the current cash value of the ACT credits and the participants’ cost.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>8711</td>
<td>ACT (Advance College Tuition) Tuition Value Variance</td>
<td>Difference between tuition value and cash value of ACT tuition credits. Recognition occurs on the use of ACT credits when the tuition value is lower than the cash value.</td>
</tr>
<tr>
<td>8804</td>
<td>Depreciation Expense</td>
<td>Depreciation expense</td>
</tr>
<tr>
<td>8805</td>
<td>Depreciation Expense-Service/Recharge Centers</td>
<td>Depreciation expense for service/recharge center equipment.</td>
</tr>
<tr>
<td>8807</td>
<td>Gain/Loss on Equipment Disposal - Rechg Ctrs</td>
<td>Gain/Loss expense on disposal of service/recharge center equipment.</td>
</tr>
<tr>
<td>8808</td>
<td>Disposal of Plant Assets</td>
<td>Expense for the disposal of plant assets. To be used only with Investment in Plant fund group (8xxxxxx), and only by Statewide Finance.</td>
</tr>
<tr>
<td>8992</td>
<td>Restricted Matching Expenses</td>
<td>Matching expenditures of the unrestricted or other restricted funds for matching requirements of grants and contracts (is recorded as a debit to unrestricted or restricted funds, with an offsetting credit to account 8992 in the related individual restricted fund).</td>
</tr>
<tr>
<td>8993</td>
<td>Restricted Fund Match Eligible for Facilities and Administrative Cost Reimbursement</td>
<td>Matching expenditures of the unrestricted fund requirements of grants and contracts. These matching funds are allowed by the grant or contract to generate facilities and administrative cost recovery. Record as a debit to unrestricted funds with an offsetting credit to account code 8993 in the related restricted fund.</td>
</tr>
</tbody>
</table>
**Accounting and Administrative Manual**

**Section 200: Account Codes**

**Expenditure and Revenue Account Codes**

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**TRANSFERS**

845X  Transfers - accounting transactions between funds, which are neither revenues nor expenditures. The same account code is used for both sides of the transaction (i.e. debit 8451 and credit 8451).

8451  Mandatory Transfers - Debt Service - Transfers required by external agencies because of agreements relating to the financing of educational and auxiliary plant or provisions for renewals and replacement of existing plant.

8452  Mandatory Transfers - Other - Transfers required by external agencies. Examples: 1) legally binding endowment or other agreements, 2) agreements to match gifts and grants to loan and other funds.

8453  Transfers Other - Transfers between funds and/or fund groups made at the discretion of the governing board or management not specifically identified in other transfers accounts. Examples: inflation proofing for endowment funds; funding provided from one campus to another where no direct benefit accrues to the originating campus; Statewide Risk Management to other departments to assist with the cost of seminars, training, alarms, ergonomic furniture, etc. for loss prevention.

8455  Funding Rollover - Transfer of funding between funds within the same fund group. Normally used in contracts with multiple year funding such as within restricted funds or within the UAF School of Fish ship accounts.

8456  Transfer Fixed Price Residual - Transfer of residual amounts from restricted fund fixed price contracts to unrestricted funds.

8457  Recharge Center Subsidy - Transfer between funds to provide subsidy for operations of a service/recharge center.
<table>
<thead>
<tr>
<th>Account Code</th>
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</tr>
</thead>
<tbody>
<tr>
<td>8458</td>
<td><strong>F &amp; A Recovery Waived</strong> – Transfer from department for recovery of portion of Facilities and Administrative recovery waived.</td>
</tr>
<tr>
<td>8459</td>
<td><strong>Statewide Transfers</strong> - Transfer of revenue from Statewide Programs &amp; Services to the MAU’s. This account code is to be used by Statewide Finance only.</td>
</tr>
<tr>
<td>8OTMIS</td>
<td><strong>Other Miscellaneous</strong> - Major account classification for other miscellaneous. No budget, payroll or accounting entries may be made to this account code.</td>
</tr>
<tr>
<td>8581</td>
<td><strong>Capital Project Funding</strong> – Funds transferred from operating to capital to cover project costs. The offset to this account code is 9981.</td>
</tr>
</tbody>
</table>
TUITION

9TUIT  Tuition - Major account classification for student tuition. No budget, payroll or accounting entries may be made to this account code.

9101  Undergraduate Consolidated Tuition - Revenue derived from undergraduate students charged the consolidated tuition.

9102  Undergraduate per Credit Hour Tuition - Revenue derived from charging tuition on a credit hour basis.

9103  Graduate Consolidated Tuition - Revenue derived from consolidated tuition for graduate students.

9104  Graduate per Credit Hour Tuition - Revenue derived from charging graduate tuition on a credit hour basis.

9105  Nonresident Surcharge - Revenue derived from charging a special tuition surcharge to nonresidents.

9106  Lower Division Tuition - Revenue derived from tuition charged for lower division courses.

9107  Upper Division Tuition - Revenue derived from tuition charged for upper division courses.

9108  Non-Resident Surcharge - Revenue derived from a non-resident tuition surcharge.

9109  Upper Division Non-Resident Surcharge - Revenue derived from a non-resident surcharge on upper division courses.

9110  Graduate Non-Resident Surcharge - Revenue derived from a non-resident surcharge on graduate courses.

9111  UALC Intercampus Tuition - Tuition generated from University of Alaska Learning Cooperative (UALC) sponsored
courses. Identified tuition to be divided between originating and receiving campuses.

9120  Tuition Mitigation - As adopted by the Board of Regents at their April 21, 1995 meeting.

9130  Tuition Allowance – Contra Revenue – Contra-revenue account used to offset Student tuition and fees in total. Entry by Statewide Controller’s office only.

9140  Tuition Discounts – Contra Revenue – Tuition discounted for sponsored courses or because of corporate or other agency agreements.
FEES

9FEES  Fees - Major account classification for revenues from special student fees. No budget, payroll or accounting entries may be made directly to this account code.

9150  Transcript Fees - Fees charged for providing transcripts.

9151  Noncredit and Special Course Fees - Student fees charged for noncredit courses and other special courses.

9152  Application/Admission Fees - Fees charged for student applications for admission.

9153  Drop/Add Fees - Fees charged for students dropping or adding courses after initial registration.

9154  Late Registration Fees - Supplemental fees for students registering after scheduled dates.

9155  Student Health Insurance - Fees charged for student health and medical services.

9156  Graduation Fees - Supplemental fees charged for student graduation.

9157  Deferred Payment Fees - Fees charged for deferred payment plans.

9158  Student Activity Fees - Special fees assessed students for support of student activities.

9159  Lab/Materials Fees - Fees charged for miscellaneous laboratory and materials use.

9160  Course Reservation Fee - Fee assessed for non-payment of reserved course tuition and fees.
Expenditure and Revenue Account Codes

9161 Computer Laboratory Fees - Fees charged for use of computer labs.

9162 2 Percent Network Charge - Fee charged for special “2 percent network charge”; to cover costs of maintenance and enhancement of university wide technology infrastructure.

9163 Professional Dev Courses (500 level) - Fees charged for professional development courses.
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EXPENDITURE AND REVENUE ACCOUNT CODES

APPROPRIATIONS

9APGEN State Appropriation - Major account classification for state appropriation (general fund) revenue. Entries for budget, payroll or accounting purposes may not be made to this account code.

9210 State Appropriation - Appropriations for current funds operation of the university from the general fund of the State of Alaska through the annual budget cycle. This account code is to be used by Statewide Accounting only.

9211 State Apr – ACPE Dividend – State Appropriation – Alaska Commission on Postsecondary Education Dividend - appropriation for current funds operation of the university from ACPE dividend. This account code is to be used by Statewide Accounting only.

9212 State Apr – Tech Voc Educ Prog Other – State Appropriation – Technical Vocational Education Program Account Other - appropriation for current funds operation of the university from Technical Vocational Education Program Account Other. This account code is to be used by Statewide Accounting only.

9222 State Matching Fund Appropriation - Appropriations for the current unrestricted fund of the university from the general fund of the State of Alaska through the annual operating budget. These appropriations are specifically authorized for funding matching requirements of restricted funds and are reserved for these purposes exclusively.

9223 State Appropriation - General Fund/Mental Health Trust - Appropriations for current funds operation of the university from the State of Alaska Mental Health Trust funding source.

9224 State Apr - Mental Health Trust Receipts – State Appropriation – Mental Health Trust Authority Authorized Receipts - appropriations for current funds operation of the university from the Mental Health Trust Authority Authorized Receipts.
### Expenditure and Revenue Account Codes

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9225</td>
<td>State Appropriation - GO Bonds - Appropriations for the unexpended plant funds of the university based on voter approval for issuance of State General Obligation bonds for capital expenditures. This account code is to be used by Statewide Accounting only.</td>
</tr>
<tr>
<td>9226</td>
<td>State Appropriation - Capital - Appropriations granted to the unexpended plant funds for capital expenditures funded directly by the state general fund without issuance of bonds. This account code is to be used by Statewide Accounting only.</td>
</tr>
<tr>
<td>9227</td>
<td>State Apr – AK Hsg Fin Corp Dividend – State Appropriation – Alaska Housing Finance Corporation Dividend – capital appropriation funded from Alaska Housing Finance Corporation dividend. This account code is to be used by Statewide Accounting only.</td>
</tr>
<tr>
<td>9228</td>
<td>State Apr – AIDEA Dividend – State Appropriation – Alaska Industrial and Export Authority Dividend – capital appropriation funded from AIDEA dividend. This account code is to be used by Statewide Accounting only.</td>
</tr>
<tr>
<td>9229</td>
<td>State Appropriation Lapse – Reduction of budget and/or revenue resulting from a lapse of state appropriation. This account code is to be used by Statewide Fund Accounting only.</td>
</tr>
<tr>
<td>9240</td>
<td>State Apr – State Emplymt &amp; Trng Prog – State Appropriation – State Employment and Training Program – capital appropriation funded from State Employment and Training Program. This account code is to be used by Statewide Accounting only.</td>
</tr>
<tr>
<td>9241</td>
<td>State Apr – License Plate Revenue – Appropriation for current fund operations of the university from the State of Alaska through the annual budget process from the sale of license plates.</td>
</tr>
<tr>
<td>9242</td>
<td>State Apr – Small Business Dev Ctr – State appropriation revenue for the Small Business Development Center.</td>
</tr>
</tbody>
</table>
9APNGN  State Appropriation - Non General Fund - Appropriation for expenditures of the university from the State of Alaska through the annual budget process from sources other than the State's general fund.

9231  State Appropriation – Alaska Science & Technology Foundation - Appropriation for current fund operations of the university from the State of Alaska through the annual budget process from Alaska Science & Technology Foundation.

9232  State Appropriation – Alaska Industrial Development & Export Authority - Appropriation for capital expenditures from the State of Alaska through the annual budget process from Alaska Industrial Development & Export Authority.

9233  State Appropriation – Alaska Science & Technology Endowment - Appropriation for current fund operations of the university from the State of Alaska through the annual budget process from Alaska Science & Technology Endowment.

9APFED  Federal Appropriations - Major account classification for unrestricted appropriations from Federal sources. Entries for budget, payroll or accounting purposes may not be made to this account code.

9250  Federal Appropriations - Appropriations to current unrestricted funds of the university from the Federal government. The funding agency dictates that the funds will be recorded in this code. Therefore, Morrill-Nelson and Bankhead-Jones appropriations are Federal appropriations, although they are channeled through the State of Alaska.

9APCTY  City/Borough Appropriations - Major account classification for unrestricted appropriations from local government sources. Entries for budget, payroll, or accounting purposes may not be made to this account code.

9275  City/Borough Appropriations - Appropriations to current unrestricted funds of the university from a local government.
Expenditure and Revenue Account Codes

GRANT AND CONTRACT REVENUES

9STGC  
State Grant and Contract - Major account classification for restricted revenue from State sources. Entries for budget, payroll or accounting purposes may not be made to this account code.

9330  
State Grant and Contract - Restricted revenue from State sources.

9331  
State Capital RSA’s – CIP Receipts - Revenue from State Reimbursable Service Agreements (RSA’s) designated as using capital receipt authority.

9332  
State G&C – Federal Stimulus Pass-thru - Revenue received from the State of Alaska that is pass-through Federal stimulus funding.

9333  
State On-Behalf Pension Payment – Payments made by the State of Alaska for pension on-behalf of the university – SW use only.

9FEDGC  
Federal Grants and Contracts - Major account classification for restricted revenue from Federal sources. Entries for budget, payroll or accounting purposes may not be made to this account code.

9355  
Federal Grant and Contract - Restricted revenue from Federal sources.

9356  
ARRA “Stimulus” Funding - Restricted revenue received directly from the Federal government through the American Recovery and Reinvestment Act (ARRA), also known as “stimulus” funds. Do not use for ARRA funding passed through state or local governments or other entities.

9358  
Federal Student Loan Reimbursements - Restricted revenue from Federal reimbursement of canceled student loan principal and interest.
9CTYGC  City/Borough Grants and Contracts - Major account classification for restricted revenues from local government sources. Entries for budget, payroll or accounting purposes may not be made to this account code.

9377  City/Borough Grants and Contracts - Restricted revenue from local government sources.
PRIVATE GIFTS, GRANTS AND CONTRACTS

9PRGGC  Private Gifts, Grants and Contracts - Major account classification for current revenue from private sources. Entries for budget, payroll or accounting purposes may not be made to this account code.

9GIFTS  Private Gifts

9478  Private Gifts – Cash – Cash contributions from private organizations, businesses and individuals.

9480  Private Gifts - Noncash - Contributions of real or personal property (including art accounts) by private organizations, businesses and individuals.

9485  Third Party In-Kind Contributions - Non-cash contributions of services and materials by private organizations, businesses, individuals and other non-federal entities.

9PRGC  Private Grants and Contracts

9410  Corporate Grants and Contracts - Current fund grants and contracts revenue from corporations other than nonprofit entities and oil companies.

9420  Oil Grants and Contracts - Current fund grants and contracts revenue from oil companies.

9425  UA Foundation Grants and Contracts - Current fund grants and contracts revenue from the University of Alaska Foundation.

9427  Other Foundations Grants and Contracts - Current fund grants and contracts revenue from other foundations.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9430</td>
<td><strong>Institute Grants and Contracts</strong> - Current fund grants and contracts revenue from institutions, such as Arctic Institute of North America.</td>
</tr>
<tr>
<td>9435</td>
<td><strong>Alumni Grants and Contracts</strong> - Current fund grants and contracts revenue from alumni sources, including those from individual alumni members.</td>
</tr>
<tr>
<td>9440</td>
<td><strong>Individual Grants and Contracts</strong> - Current fund grants and contracts from other individuals.</td>
</tr>
<tr>
<td>9445</td>
<td><strong>Alaska Native Organization Grants and Contracts</strong> - Current fund grants and contracts revenue from Alaska native corporations or their subsidiaries.</td>
</tr>
<tr>
<td>9450</td>
<td><strong>Service Club and Nonprofit Organization Grants and Contracts</strong> - Current fund grants and contracts revenue from service clubs and other nonprofit organizations.</td>
</tr>
<tr>
<td>9455</td>
<td><strong>Agency Fund Grants and Contracts</strong> - Current fund grants and contracts revenue received from a university agency account. For example, transfers from athletic booster clubs to a UA department. Offsetting entry (DR) to 8505 account code.</td>
</tr>
<tr>
<td>9460</td>
<td><strong>Other Private Organization Grants and Contracts</strong> - Current fund grants and contracts from other private organizations not identified above.</td>
</tr>
<tr>
<td>9470</td>
<td><strong>Other University Grants and Contracts</strong> - Current fund grants and contracts from other universities.</td>
</tr>
<tr>
<td>9475</td>
<td><strong>Foreign Government Grants and Contracts</strong> - Current fund grants and contracts revenue from foreign government sources.</td>
</tr>
<tr>
<td>9490</td>
<td><strong>ARRA Stimulus Grants and Contracts</strong> - ARRA &quot;stimulus&quot; grants and contracts revenue from entities other than the state and federal governments.</td>
</tr>
</tbody>
</table>
ENDOWMENTS

9ENDW  Endowment Revenue - Major account classification for revenue from investment activities or income production activities of the endowment and similar funds (i.e., quasi-endowment funds and funds held in trust by others), and for allocation of endowment income to other restricted or designated accounts. No entries for budget, payroll or accounting purposes may be made to this account code.

9520  Allocated Endowment Revenue - Revenue allocations from endowments and/or quasi-endowments to other restricted or designated accounts (offsetting entry must be 9520).

9525  Endowment Real Estate Rentals - Real estate income net of operating and management costs, generated by endowment assets.

9530  Endowment Investment Revenue - Investment income earned, exclusive of capital gains or losses on investments generated by endowment assets.

9531  Endowment Investment Fees – Fees charged for the investment of endowment assets.

9535  Miscellaneous Endowment Revenue - Revenue from endowments that is not addressed in any other account code.

9540  Gain/Losses on Endowment Revenue - Net gains and/or losses from the sale of endowment investments.

9541  Unrealized Gains and Losses on Investments - Net unrealized gains and losses from market fluctuations on endowment investments.

9545  Endowment Net Revenue – Transfer of net revenue from unrestricted current funds to endowment principal for investment.
9550  **Endowment Permits and Fees** - Revenue derived from permits and fees for use of endowment land.

9552  **Endowment Land Sales** - Revenue derived from sales of endowment land.

9554  **Endowment Mineral Leases** - Revenue derived from mineral leases of endowment land or rights.

9556  **Endowment Mineral Royalties** - Revenue derived from mineral royalties on leased endowment land.

9558  **Endowment Land Leases** - Revenue derived from leases of endowment land.

9560  **Endowment Gas and Oil Leases** - Revenue derived from gas and oil leases of endowment land or rights.

9562  **Endowment Gas and Oil Royalties** - Revenue derived from gas and oil royalties on leased endowment land or rights.

9564  **Endowment Timber Sales** - Revenue derived from sale of timber on endowment land or rights.

9566  **Endowment Gravel Sales** - Revenue derived from sale of gravel on endowment land.

9568  **Endowment Easements and Rights of Way** - Revenue derived from easements and rights of way on endowment land.

9599  **End Real Estate Rental to UA Depts** – Revenue derived from rental of endowment real estate to other university departments.
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES

9SALE  Sales and Services of Educational Activities - Major account classification for revenues from sales and services from activities of educational departments. Account code 9904 should be used for interdepartmental sales.

9602  Educational Testing Fees - Revenue from standard academic testing such as the ACT, SAT, or GED for students or prospective students.

9603  Lab Testing Fees - Fees charged for providing lab-testing services.

9604  Soil Testing Fees - Fees charged for providing soil-testing services.

9605  Other Testing Fees - Fees charged for providing testing services incidental to instruction, research or public service other than lab testing or soil testing.

9610  Course and Use Fees - Course or use fees charged to nonstudents, such as for workshops or seminars.

9612  Food Sales - Instructional Program - Revenue from food service sales codes, which exist to provide an instructional experience for students.

9616  Child Care - Instructional Program - Revenue from childcare service sales codes, which exist to provide an instructional experience for students.

9622  Other Farm/Agricultural Sales - Revenue from the sale of dairy products, crops or other farm commodities incidentally related to the conduct of research.

9623  Meat Sales - Revenue from the sale of meat products incidentally related to the conduct of research.
Expenditure and Revenue Account Codes

9624  Livestock Sales - Revenue from the sale of livestock incidentally related to the conduct of research.

9628  Museum Sales - Revenue from sales at museum incidentally related to the conduct of public service.

9629  Performing Arts Sales - Revenue from plays, musical productions, concerts, dance and other performing art productions of the university's teaching departments. This account code is not to be used for contracted entertainment.

9630  Publication Sales - Revenue from the sale of publications.

9635  Materials Fees - Revenue from the sales of materials.

9640  Other Nondepartment Sales and Services - Revenues from other sales and services not covered by other specific account codes above.
Expenditure and Revenue Account Codes

SALES AND SERVICES OF AUXILIARY SERVICES

9AUXRV  **Sales and Services of Auxiliary Services** - Major account classification for sales and services of auxiliary service operations. Entries for budget, payroll or accounting purposes are not to be made to this account code.

**NOTE:** All revenues of the auxiliary operations should be recorded in this account code group. Graphic Services is not an auxiliary operation. Refer to the Statewide Accounting Manual for a definition of auxiliary operation.

9702  **Aux Housing/Meal Allowance - Contra** – Contra-revenue account used to offset Auxiliary Housing and Meal revenue in total. Entry by Statewide Controller’s office only.

9703  **Housing Deposit Forfeiture** - Revenue derived from forfeiture of housing deposits by employees, students and others.

9704  **Housing Damage/Vandalism Charges** - Revenue derived from room damage charges and/or other damage assessments.

9705  **Housing Application Fees** - Revenue derived from housing application fees.

9706  **Housing Laundry Revenue** - Revenue derived from laundry machine usage and from other laundry sales and service fees.

9707  **Pet Fees (Housing)** - Revenue derived from charges to renters to allow pets in rental property.

9708  **Housing Utility Fees** - Revenue derived from utility fees charged to housing residents.

9709  **Housing Key Replacement** - Revenue derived from any charges or assessments made for lock/key repairs or replacement.
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Section 200: Account Codes

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Expenditure and Revenue Account Codes

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>9710</td>
<td>Housing-Sundry Sales</td>
<td>- Revenue derived from over the counter sales.</td>
</tr>
<tr>
<td>9715</td>
<td>Housing Apartment Fees</td>
<td>- Revenue derived from use of apartments during the fall and spring semesters.</td>
</tr>
<tr>
<td>9716</td>
<td>Housing Residence Hall Fees</td>
<td>- Revenue derived from use of residence hall rooms during the fall and spring semester.</td>
</tr>
<tr>
<td>9717</td>
<td>Housing Property Rental Fees</td>
<td>- Revenue derived from the rental of property.</td>
</tr>
<tr>
<td>9720</td>
<td>Housing Summer Fees - Students</td>
<td>- Revenue derived from students taking classes and/or residing on campus during the summer sessions.</td>
</tr>
<tr>
<td>9721</td>
<td>Housing Summer Fees/Conferences</td>
<td>- Revenue derived from individuals participating in university-sponsored conferences.</td>
</tr>
<tr>
<td>9723</td>
<td>Housing Summer Fees – Bed Tax</td>
<td>- Revenue derived from individuals participating in non-university sponsored conferences. Revenue is subject to bed tax.</td>
</tr>
<tr>
<td>9725</td>
<td>Student Union User Fees - Students</td>
<td>– User fee revenues from students for student union and recreation programs and facilities operated as auxiliary operations. User fees are general usage fees charged for admission to the student union facility.</td>
</tr>
<tr>
<td>9727</td>
<td>Student Union User Fees - Other</td>
<td>– User fee revenues from sources other than students or university departments for student union and recreation programs and facilities operated as auxiliary operations. User fees are general usage fees charged for admission to the student union facility.</td>
</tr>
<tr>
<td>9730</td>
<td>Auxiliary - Miscellaneous Revenue</td>
<td>- Auxiliary revenue not specifically identified in other revenue account codes.</td>
</tr>
</tbody>
</table>
### Expenditure and Revenue Account Codes

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9731</td>
<td><strong>Vending Machine Revenue - Auxiliaries</strong> - Revenue from the use of vending or coin-operated machines other than laundry machines, managed by auxiliary operations.</td>
</tr>
<tr>
<td>9732</td>
<td><strong>Rent/Lease Aux Fac for Non-Aux Activity</strong> – Revenue derived from short-term rents and long-term leases of space within auxiliary operated facilities (including housing facilities), where the nature of the tenant’s usage differs from that of the auxiliary program’s usage. For example, a bank long term leases space within a student union to provide banking services to both public and students, or community job service offices lease a unit within a housing apartment complex for offering employment assistance to both university and public communities.</td>
</tr>
<tr>
<td>9733</td>
<td><strong>Special Event Receipts</strong> - Revenue derived from gate receipts for special events offered by auxiliary operated programs. For example, dances offered within an auxiliary operated student union program; a barbecue offered within a housing program for its incoming occupants.</td>
</tr>
<tr>
<td>9739</td>
<td><strong>Student Transportation Fee</strong> - Revenue derived from fees charged to students for campus transportation (shuttle buses).</td>
</tr>
<tr>
<td>9740</td>
<td><strong>Food Service and Meal/Board Program Revenue</strong> - Revenue derived from food service programs and/or meal/board programs.</td>
</tr>
<tr>
<td>9741</td>
<td><strong>Food Service and Meal/Board Revenue Offset</strong> - Non-cash sales. Used to track meals provided at no charge, such as student meal credits, replacement meals, donated meals, promotionally discounted meals, etc.: the redemption of meal tickets previously in a packet, or the sales of meals that will be later journal vouchered to departments. The transactions recorded in this account offset the gross revenues recorded to account code 9740.</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>9742</td>
<td>Food Service Walk-in or Non Plan Sales</td>
</tr>
<tr>
<td>9743</td>
<td>Food Svc Catering – Non Univ Depts.</td>
</tr>
<tr>
<td>9745</td>
<td>Auxiliary Parking Fees</td>
</tr>
<tr>
<td>9746</td>
<td>Auxiliary Parking Garage</td>
</tr>
<tr>
<td>9747</td>
<td>Auxiliary Parking Citation Fees</td>
</tr>
<tr>
<td>9748</td>
<td>Auxiliary Daily Parking Permit Fees</td>
</tr>
<tr>
<td>9749</td>
<td>Auxiliary Parking Meter Revenue</td>
</tr>
<tr>
<td>9770</td>
<td>Student Health Center Fees</td>
</tr>
<tr>
<td>9771</td>
<td>X-Ray/Lab Fees</td>
</tr>
<tr>
<td>9772</td>
<td>Prescription Drugs</td>
</tr>
<tr>
<td>9773</td>
<td>Other Health Center Fees</td>
</tr>
<tr>
<td>Account Code</td>
<td>Description</td>
</tr>
<tr>
<td>--------------</td>
<td>-------------</td>
</tr>
<tr>
<td>9783</td>
<td>New Textbook Rental</td>
</tr>
<tr>
<td>9784</td>
<td>Used Textbook Rental</td>
</tr>
<tr>
<td>9785</td>
<td>Digital Textbook Sales</td>
</tr>
<tr>
<td>9786</td>
<td>Graduation Sales</td>
</tr>
<tr>
<td>9787</td>
<td>Electronics Sales</td>
</tr>
<tr>
<td>9788</td>
<td>Insignia Sales</td>
</tr>
<tr>
<td>9789</td>
<td>Software/Peripheral Sales</td>
</tr>
</tbody>
</table>

The following subgroup of accounts is to be used to record sales of auxiliary operations to other university departments.

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>9722</td>
<td>Housing Fees From Campus Departments</td>
<td>Revenue derived from group billings to campus departments for non-credit conferences/workshops/seminars, etc. (for example: RAHI, Upward Bound, Music Camp, Elderhostel) and from other billings to departments where the department records the cost of the accommodation.</td>
</tr>
<tr>
<td>9726</td>
<td>Student Union User Fees – Depts.</td>
<td>User fee revenues from OTHER UNIVERSITY DEPARTMENTS for student union and recreation programs and facilities operated as auxiliary operations. User fees are general usage fees charged for admission to the student union facility.</td>
</tr>
<tr>
<td>9744</td>
<td>Food Svc Catering – Univ Depts.</td>
<td>Revenues derived from meal, snack and refreshment catering services provided by an</td>
</tr>
</tbody>
</table>
Expenditure and Revenue Account Codes

9751 Gift Sales - Revenue derived from the sale of gift items to OTHER UNIVERSITY DEPARTMENTS.

9752 Newspaper and Periodical Sales - Revenue derived from the sale of newspapers and periodicals to OTHER UNIVERSITY DEPARTMENTS.

9753 Clothing Sales - Revenue derived from the sale of clothing to OTHER UNIVERSITY DEPARTMENTS.

9754 Paperback Sales - Revenue derived from the sale of paperbacks to OTHER UNIVERSITY DEPARTMENTS.

9755 Textbook Sales - Revenue derived from the sale of textbooks to OTHER UNIVERSITY DEPARTMENTS.

9756 Trade Book Sales - Revenue derived from the sale of trade books to OTHER UNIVERSITY DEPARTMENTS.

9757 Supply Sales - Revenue derived from the sale of supplies to OTHER UNIVERSITY DEPARTMENTS.

9758 Sundry Sales - Revenue derived from the sale of candy, food, tobacco, drugs or other similar items to OTHER UNIVERSITY DEPARTMENTS.

9759 Equipment Sales - Revenue derived from the sale of equipment to OTHER UNIVERSITY DEPARTMENTS.

9761 Other Auxiliary Revenue from Departments - Revenue generated from sales of auxiliary goods and/or services to OTHER UNIVERSITY DEPARTMENTS.

9762 Daily Parking Permit Sales - Revenue derived from sale of daily parking permits to OTHER UNIVERSITY DEPARTMENTS.
9763 Department Access Permit Sales - Revenue derived from sale of parking department access permits to OTHER UNIVERSITY DEPARTMENTS.

9764 Electronics Sales - Revenue derived from the sale of electronic items to OTHER UNIVERSITY DEPARTMENTS.

9765 Insignia Sales - Revenue derived from the sale of insignia items to OTHER UNIVERSITY DEPARTMENTS.

9766 Software/Peripheral Sales - Revenue derived from the sale of software/peripheral to OTHER UNIVERSITY DEPARTMENTS.

The following subgroup of accounts is to be used to record sales of auxiliary operations to other than university departments.

9790 Auxiliary Carryforward - Excess revenue from the prior year available for expenditures in the current year. For reporting purposes only - revenue reversed in final cycle of current year.

9791 Gift Sales - Revenue derived from the sale of gift items.

9792 Newspaper and Periodical Sales - Revenue derived from the sale of newspapers and periodicals.

9793 Clothing Sales - Revenue derived from the sale of clothing.

9794 Paperback Sales - Revenue derived from the sale of paperbacks.

9795 Textbook Sales - Revenue derived from the sale of textbooks.

9796 Trade Book Sales - Revenue derived from the sale of trade books.

9797 Supply Sales - Revenue derived from the sale of supplies.

9798 Sundry Sales - Revenue derived from the sale of candy, food, tobacco, drugs or other similar items.
9799  Equipment Sales - Revenue derived from the sale of equipment.
Other Sources of Revenue - Major account classification for miscellaneous revenue not included in other major account codes. Entries for budget, payroll or accounting purposes may not be made to this account code.

9803 Student ID Card Revenue - Revenue from the issuance of late student identification cards or replacement cards.

9804 Sundry Sales Revenue - Revenue from the sale of candy, juice, food and school supplies not sold by an auxiliary operation.

9805 Miscellaneous Revenue (not inter/intra) - Sundry or nonrecurring revenues from non-university sources not specifically identified in other revenue account codes.

9806 Ski Pass Revenue - Revenue from the sale of ski passes.

9807 Bus Pass Revenue - Revenue from the sale of bus passes and/or bus tokens.

9808 Special Event Revenue - Revenue from having special events, such as dances, lectures, ice cream socials, dinners, etc.

9809 Booster Club Memberships - Revenue received by booster clubs for memberships. For use by agency funds only.

9820 Vending Machines Revenue - Revenue from operation of vending machines.

9821 Utility Fees - Revenue from the sale of utility services to off campus sources.

9822 Parking Fees - Revenue from the sale of parking decals and the collection of parking fines.

9823 Game Room Revenue - Revenue from the operation of the game rooms not operated by an auxiliary operation.
Expenditure and Revenue Account Codes

9824  Bidder Application Fees - Revenue from the biannual fees charged to vendors so that their names are included on the "Bidder List".

9827  Administrative Services Revenue - Revenue received to cover any fees levied to cover administrative costs, predominantly processing fees. Examples include NSF charge fees, small claims court filing fees, etc.

9840  Computer Services Off-Campus Revenue - Revenue from sales to off-campus sources for providing computer services (see 9900 series for internal sales).

9844  Royalty Revenue - Revenue derived from the use of University of Alaska licensed patents or trademarks, symbols, or names of the university.

9845  Warehouse Operation Revenue - Warehouse revenues from services rendered to outside entities only (see 9900 series for internal sales).

9846  Coin-Op Copiers Revenue - Revenue from the operation of coin-operated copy machines.

9847  Reproduction and Graphic Services Off-campus Revenue - Revenue from sales to off-campus sources for reproduction or graphic services (see 9900 series for internal sales).

9850  Real Estate Rentals - Revenue from rental of real property other than student or faculty housing.

9851  Equipment Rentals - Revenue from rental of equipment other than vehicles, airplanes or boats to independent agencies.

9852  Vehicle, Airplane, Boat Rentals - Revenue from rental of vehicles, airplanes and boats (ships) to independent agencies.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9853</td>
<td><strong>Miscellaneous Housing Revenue</strong> - Revenue from rental of housing to other than student or faculty recorded in auxiliary services.</td>
</tr>
<tr>
<td>9854</td>
<td><strong>Space Rent - Non-UA Users</strong> - Revenue derived from the rental of space or rooms to various entities or clubs, which are not affiliated with the university. This account code is not to be used for housing revenue.</td>
</tr>
<tr>
<td>9855</td>
<td><strong>Ship Use Revenue</strong> - Revenue generated by charges for use of university-owned or operated vessels to non-University of Alaska or non-National Science Foundation entities. To be charged to the ship accounts in the designated funds.</td>
</tr>
<tr>
<td>9856</td>
<td><strong>Recharge/Service Center Rev - Non-university</strong> - Revenue received by recharge or service center from non-university sources.</td>
</tr>
<tr>
<td>9857</td>
<td><strong>R/SV Center Revenue Fed E-Rate Rebate</strong> – Revenue rebated from the federal government for Internet service provided to various school districts.</td>
</tr>
<tr>
<td>9858</td>
<td><strong>Museum Admissions</strong> – Revenue from admissions to the museum.</td>
</tr>
<tr>
<td>9860</td>
<td><strong>Miscellaneous Rental and Sales Revenue</strong> - Revenue from miscellaneous rentals and sales not handled by an auxiliary operation.</td>
</tr>
<tr>
<td>9861</td>
<td><strong>Miscellaneous Book/Publication Sales</strong> - Revenue from the sale of books and/or publications not recorded in auxiliary or education book/publication sales.</td>
</tr>
<tr>
<td>9862</td>
<td><strong>Locker Rental Revenue</strong> - Revenue from the rental of lockers.</td>
</tr>
<tr>
<td>9863</td>
<td><strong>Outdoor Recreation Rental Revenue</strong> - Revenue from the rental of outdoor equipment not handled by an auxiliary operation.</td>
</tr>
<tr>
<td>Account Code</td>
<td>Description</td>
</tr>
<tr>
<td>--------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>9871</td>
<td><strong>Raffle/Gaming Permit Revenue</strong> - Revenue from raffles and other gaming activities conducted under the State of Alaska's gaming permit.</td>
</tr>
<tr>
<td>9872</td>
<td><strong>Net Raffle Proceeds-Unrestricted</strong> - Distribution of net raffle proceeds to unrestricted funds. Entry is a debit (negative revenue). Offsetting entry (CR) to account code 9872 in an unrestricted account.</td>
</tr>
<tr>
<td>9879</td>
<td><strong>Museum Store Sales</strong> – Revenue from sales of merchandise at the museum store.</td>
</tr>
<tr>
<td>9880</td>
<td><strong>Athletic Ticket (Non-season) Sales</strong> - Revenue from admissions to athletic events. For season ticket sales use 9885.</td>
</tr>
<tr>
<td>9881</td>
<td><strong>Athletic Broadcasting Rights</strong> - Revenue from sale of television and radio broadcasting rights.</td>
</tr>
<tr>
<td>9882</td>
<td><strong>Athletic Guarantees</strong> - Revenue from guarantees paid to UA for athletic competitions played away from home.</td>
</tr>
<tr>
<td>9883</td>
<td><strong>Athletic Concession Sales - Food and Drink</strong> - Revenue from sale of food, snacks and drinks at athletic events.</td>
</tr>
<tr>
<td>9884</td>
<td><strong>Athletic Concession Sales - Other</strong> - Revenue from sale of concession items other than food or drinks. This includes programs and souvenir sales.</td>
</tr>
<tr>
<td>9885</td>
<td><strong>Athletic Season Ticket Sales</strong> - Revenue from season ticket sales for athletic events.</td>
</tr>
<tr>
<td>9889</td>
<td><strong>Other Athletic Activities</strong> - Other revenue from athletic events.</td>
</tr>
<tr>
<td>9890</td>
<td><strong>UA Receipts Unreserved Fund Balance</strong> - Excess revenue from the prior year available for expenditures in the current year. For reporting purposes only - revenue reversed in final cycle of current year.</td>
</tr>
</tbody>
</table>
9891  Statewide Revenue Transfer – Transfer of revenue from Statewide Programs & Services to the MAU’s. For budget reporting purposes only – revenue will be moved to 8459 in the final cycle of the fiscal year (after budget freeze). This account code is to be used by Statewide Finance only.

9892  Additions to Plant Facilities – To record capitalization of fixed assets. To be used only with Investment in Plant fund group (8xxxxx), and only by Statewide Finance.
FACILITIES AND ADMINISTRATIVE COST RECOVERY

9IDNRV  Facilities and Administrative Cost Recovery - Major account classification for facilities and administrative cost recovery. Entries for budget, payroll or accounting purposes may not be made to this account code.

9810  Facilities and Administrative Cost Recovery - Unrestricted revenue from facilities and administrative cost charges on restricted funds. Offset (DR) charge to account code 7811.

9811  Facilities and Administrative Cost Support from Other Departments - Portion of unrestricted facilities and administrative cost recovery revenue allocated to supporting departments in accordance with MAU policy. The portion of revenue allocated to the department with the grant/contract is to be recorded in account code 9810. Offset (DR) charge to account code 7811.
Expenditure and Revenue Account Codes

BOND PROCEEDS

9BOND  Bond Proceeds

  9825  Bond Proceeds - Revenue from the sale of bonds.

  9826  Bond Premium/Discount - Premium or discount incurred on the sale of bonds.
### Expenditure and Revenue Account Codes

#### INVESTMENT INCOME

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9INTST</td>
<td><strong>Interest Income</strong> - Major account classification for interest income. Entries for budget, payroll or accounting purposes may not be made to this account code.</td>
</tr>
<tr>
<td>9830</td>
<td><strong>Investment Revenue</strong> - Revenue from investment of university assets.</td>
</tr>
<tr>
<td>9831</td>
<td><strong>Investment Fees</strong> – Fees charged for the investment of university assets.</td>
</tr>
<tr>
<td>9832</td>
<td><strong>Interest Income Carryforward</strong> - Excess revenue from the prior year available for expenditures in the current year. For reporting purposes only - revenue reversed in final cycle of current year.</td>
</tr>
<tr>
<td>9835</td>
<td><strong>Gains and Losses on Investments</strong> - Net gains and losses from sale of investments.</td>
</tr>
<tr>
<td>9836</td>
<td><strong>Unrealized Gains and Losses on Investments</strong> - Net unrealized gains and losses from market fluctuations on investments.</td>
</tr>
</tbody>
</table>
EDUCATION SAVINGS TRUST EARNINGS

9EST  Education Savings Trust Earnings - Major account code classification for revenue from Alaska Higher Education Savings Trust (AHEST). Entries for budget, payroll or accounting purposes may not be made to this account code.

9839  Savings Plan Revenue - Revenue distribution code used for AHEST & ACT Education Savings Plans.
INTERDEPARTMENTAL REVENUE

9TRNF  Interdepartmental Revenue - Major account classification for interdepartmental revenues between individual funds or fund groups. Entries for budget, payroll or accounting purposes may not be made to this account code.

9901  Interdepartmental Physical Plant Labor Recovery - Recovery of labor charges from departments. Offsetting debit charge to departments receiving services is recorded in account codes 3771 or 3991 (entries to this account code are computer generated in the payroll labor distribution for UAF Physical Plant).

9902  Interdepartmental Physical Plant and Warehouse Revenue - Physical Plant (including warehouse) recovery for parts, materials and supplies needed. Offsetting debit charge to department receiving the service is recorded in the appropriate expenditure category except for capitalizable items, which are recorded to 5350.

9904  Interdepartmental Revenue - Miscellaneous revenue generated from interdepartmental transactions not specifically covered in other 9TRNF account codes.

9905  Interdepartmental Research Service Center Revenue - Revenue generated by research service center as defined in the Memorandum of Understanding between the University and the Federal Government. Offsetting charge to department receiving services is recorded in account code 308X or 309X series (no overhead is included in this charge).

9906  Interdepartmental Computer Service Center Revenue - Revenue generated for providing computer services.

9907  Interdepartmental Central Stores Revenue - Revenue from the sale of items from the central store inventory to departments.
### Expenditure and Revenue Account Codes

<table>
<thead>
<tr>
<th>Code</th>
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</tr>
</thead>
<tbody>
<tr>
<td>9908</td>
<td><strong>Interdepartmental Telephone Service Revenue</strong> - Revenue generated from use of a campus telephone system by departments.</td>
</tr>
<tr>
<td>9909</td>
<td><strong>Interdepartmental Admin. Support Service Fee</strong> - Revenue generated from providing administrative support to other departments.</td>
</tr>
<tr>
<td>9910</td>
<td><strong>Interdepartmental Facility Use Fee</strong> - Revenue generated from the use of a campus facility by departments.</td>
</tr>
<tr>
<td>9911</td>
<td><strong>Interdepartmental Unbilled Work order Revenue</strong> - Offset to charges for goods and services benefiting other departments but funded by servicing department. For example, may be used by the Physical Plant for work orders funded by the Physical Plant.</td>
</tr>
<tr>
<td>9915</td>
<td><strong>Interdepartmental Postage Revenue</strong> - Mailroom revenue derived from recovery of postage costs on departmental mailing.</td>
</tr>
<tr>
<td>9916</td>
<td><strong>Interdepartmental Reproduction Revenue</strong> - Revenue derived from charges for reproduction and copy services.</td>
</tr>
<tr>
<td>9917</td>
<td><strong>Interdepartmental Graphic Services Revenue</strong> - Revenue generated for providing graphic services to other departments.</td>
</tr>
<tr>
<td>9920</td>
<td><strong>Interdepartmental Ship Revenue</strong> - Revenue generated by ship charges for the use of university-owned vessels. Offsetting charge for use of the research vessel is 3010 - Ship Use Charge. Offsetting charge for use of other vessels is 3112 - Auto Aircraft and Boat Rental/Charter.</td>
</tr>
<tr>
<td>9921</td>
<td><strong>Interdept Y2K Financing</strong> – Revenue budget only for Y2K (year 2000) projects submitted to the State of Alaska for funding.</td>
</tr>
<tr>
<td>9951</td>
<td><strong>Interdept Corporate Training</strong> – Internal (within University) billing for UA Corporate Programs (UACP) provided training services. Billings are used to recover direct expenditures of</td>
</tr>
</tbody>
</table>
providing training using approved contract rates. The offset to this account code is 3051 in the restricted funds group.

9965 **Administrative Cost Recovery - Plant** - Unrestricted revenue derived from the FP&C administrative charges applied to construction type projects used to cover the departmental administrative costs.

9981 **Capital Project Revenue** – Revenue transferred from operating to capital to cover project costs. The offset to this account code is 8581.

9992 **Agency Receipts from UA** - Funds received by an agency from a University of Alaska department. Offsetting entry (DR) to account code 8502.

9CIPRV **Interdepartmental CIP Revenue** - Major account code classification used for items reported to the State of Alaska as account code 1061 for CIP. Includes construction, remodeling and major repair project salary costs and construction project administration.

9961 **CIP Revenue Budget** - For summary revenue budget entries for CIP salary and FP&C administrative cost recovery. For budget purposes only.

9962 **Interdepartmental CIP Salary Revenue** - Offset to account code 1005 used to record construction salaries in unrestricted funds.

9963 **CIP Carryforward** - Excess revenue from the prior year available for expenditures in the current year. For reporting purposes only - revenue reversed in final cycle of current year.