



Accounting and Administrative Manual

Section 200: Account Codes

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Expenditure and Revenue Account Codes

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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.



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- 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.



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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



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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.



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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.



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- 1601 Adjunct Faculty Bargaining Unit - These employees are 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.
- 1602 Adjunct Faculty Non-bargaining Unit - These employees are assigned to eclass FW in Banner HR. Wages for temporary teaching assignments for nonrepresented adjunct faculty. Use account code 1601 for eclass FT.
- 1611 Faculty-UNAC Summer Assign Overload - These employees are 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
- 1612 Faculty-UAFT Summer Assign Overload - These employees are 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
- 1613 Faculty-Non-Brg Summer Assign Ovrlld - These employees are 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.
- 1615 APT Temporary - These employees are assigned to eclass XT in Banner HR. Gross salaries paid directly to exempt salaried temporary full-time or part-time employees whose assignments



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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



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- 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 meet 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.



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- 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.
- 1766 Relocation - Expenditures for relocating new employees to the university or current employees from one university duty station to another.
- 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.



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- 1812 Annual Leave Recovery - Offset to the annual leave (experience) charge. Only recorded in 90100 - 187020.
- 1815 Annual Leave Taken - Gross wages paid to an employee while on annual leave. Charge recorded in 90100 - 187020.
- 1816 Annual Leave Liability Adjustment - Charge or credit to 90100 - 187020 to adjust annual leave liability to actual.
- 1819 Post Employment Benefit Cost - Cost of benefits associated with compensated absences per GASB 16.
- 1831 Sick Leave Charge - Charge based on experience factor for sick leave benefits, recorded in the org where the gross pay for regular wages is charged.
- 1832 Sick Leave Recovery - Offset to the sick leave experience charge. Only recorded in 90104 - 187020.
- 1835 Sick Leave Taken - Gross wages paid to an employee while on sick leave. Charge recorded in 90104 - 187020.
- 1836 Sick Leave Payback from Workers Compensation Program - Partial reimbursement of sick leave pay made by claims adjuster for workers compensation.
- 1841 Holiday/Other Leave Charge - Accrual charge for holiday/other leave, recorded in the org where the gross pay for regular wages is charged.
- 1842 Holiday/Other Leave Recovery - Offset to the holiday/other leave experience charge. Only recorded in 90102 - 187020.
- 1845 Holiday Leave Taken - Gross wages paid to an employee while on holiday. Charge recorded in 90102 - 187020.
- 1850 Admin Lv - Personal Safety Lv Taken - Gross wages paid to an employee when on approved personal safety leave when 'severe, adverse weather conditions which may threaten the



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safety of individuals currently working or travelling to/from work' occur, see Board of Regents Regulation R04.06.140 Administrative Leave. Charge recorded in 90102-187020. See account code 1851 for Admin Leave – Other Lv Taken.

- 1851 Admin Leave – Other Lv Taken - Gross wages paid to an employee when on approved administrative leave other than 'personal safety leave,' see Board of Regents Regulation R04.06.140 Administrative Leave. Charge recorded in 90102-187020. See account code 1850 for Admin Lv – Personal Safety Lv Taken.
- 1853 Sikuliaq Leave Taken/Cash-in - Gross wages paid to an employee when on approved cruise leave or shore leave. Or, gross wages paid to an employee for cruise leave or shore leave cash-in. Charge recorded in 90102-187020.
- 1855 Military Leave Taken - Gross wages paid when on an approved reimbursable military leave (National Guard, Reserve duty, etc.). Charge recorded in 90102 - 187020.
- 1860 Search/Rescue Leave - Leave with pay approved by supervisor for employees engaging in Civil Air Patrol search and rescue 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 Jury Duty Payback - Partial reimbursement of Jury Duty Pay. The deposit of employee-endorsed court system Jury Duty payments. Receipt is coded to 90102 – 1866 - 187020.
- 1870 Faculty Time Off Taken - Gross wages paid to an employee when on approved Faculty Time Off, see Collective Bargaining Agreements. Charge recorded in 90102-187020.



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- 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.
- 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.



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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 Health Savings Account Fees - 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.



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- 1915 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.
- 1916 Retirement Incentive Program Costs - Cost associated with participants eligible for retirement incentive program and associated administration costs.
- 1917 Civil Service Retirement - University contributions to the civil service retirement program.
- 1918 Civil Service Insurance - University contributions to the civil service insurance program.
- 1920 Health Claims - Cost of employee health claims paid by the university.
- 1921 Health Program Fees - Administrative cost of maintaining the health plan provided by the university.
- 1922 COBRA Outsourcing - Cost associated with outsourcing the administration of COBRA health insurance.
- 1923 Health Liability Adjustment - Charge or credit to 18203 - 187010 to adjust IBNR claims and ELR reserve.
- 1924 Employee Flexible Spending Accounts - Administrative costs of maintaining employee flexible spending accounts.
- 1925 Life Insurance - Cost of employee life insurance premiums provided by the university.
- 1926 Health Insurance Premium - Premiums paid to insurance companies for health related coverage. Examples include



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- 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.



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- 1949 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.
- 1950 Staff Benefit - Consulting - Cost for consulting with an outside firm on the health, life and staff benefits provided to university employees.
- 1951 Staff Benefits - Duplicating and Office Costs - Office costs associated with staff benefit consulting and travel.
- 1952 Staff Benefits - Travel - Expenditures for travel incurred while conducting staff benefit business.
- 1955 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.
- 1970 Staff Benefits - Staff benefit charge to departments based on each employee's gross pay.
- 1972 Staff Benefits Recovery - Offset to the staff benefit charges to departments.
- 1973 COBRA/LWOP Health Payment - Payment by former employees or employees on leave without pay for health care coverage. Recorded in 90001 - 1973 - 187010.
- 1976 Supplemental Health Recovery - Employees' contribution for additional health coverage.
- 1977 Spouse/Dependent Health Care - Employees' contribution for health care coverage for spouse and/or dependents.
- 1978 Employee Defined Contribution - Employees' contribution for basic health care.



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|------|---|
| 1985 | <u>Employee Tuition Waiver</u> - Cost of tuition for university employees. |
| 1986 | <u>Dependent/Spouse Tuition Waiver</u> - Cost of tuition for university employees' dependents and spouse. |
| 1987 | <u>Adjunct Dep/Spouse Tuition Waiver</u> - Cost of tuition for university adjunct faculties' dependents and spouse. |
| 1991 | <u>Local Employer Payroll Taxes</u> - Expenditures paid to local jurisdictions for employer paid payroll taxes associated with UA employees working outside Alaska. |



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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).



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- 2222 Canada Research Workshop/Symposium Non-Administration - 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.
- 2225 Canada Program/Field Work - 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.
- 2230 Canada Employee Training/Development - 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.
- 2240 Canada Athletic Competitions - Expenditures for travel to, from or within Canada for purpose of participating in athletic competitions.
- 2250 Canada Visiting Professional - 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.
- 2251 Canada Visiting Students and Other - 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.



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- 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.



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- 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.



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- 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.



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- 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 2 CFR § 200.450.

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



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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 captured in the Travel and Expense Management module using trip purpose, report type and affiliations.



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



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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.



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- 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 2 CFR § 200.450.



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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.



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- 3005 Professional Fees-Other - Expenditures for services provided by doctors, dentists, accountants, evaluators and others performing professional services for the university on a contractual basis. Note: attorneys, engineers, architects and consultants fees have separate account codes.
- 3006 Consulting Services - Expenditures for services provided by consultants performing consulting services for the university on a contractual basis.
- 3007 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.
- 3008 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.
- 3011 Consulting/Engineer Costs - Expenditures for services provided by engineers and construction consultants for capital improvements projects.
- 3012 Participant Support - Travel - Travel for participant support, as defined in account code 3014, is travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects. For restricted funds use only.
- 3013 Architect Expenditures - Expenditures for services provided by architects for capital improvement projects.



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- 3014 Participant Support - Participant support costs means direct costs for items such as stipends or subsistence allowances paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects. Travel allowances and registration fees should be recorded in account code 3012 Participant Support – Travel. For restricted fund use only.
- 3015 Bond Costs - Costs for obtaining long-term financing.
- 3016 Legal Fees - Fees and costs paid to attorneys. Court costs etc.
- 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



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entity is also defined as a sub-recipient by 2 CFR § 200.93. 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 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 2 CFR § 200.93. 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



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- 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 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



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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 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.



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Participation is usually short-term. No employer/employee relationship exists.

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 Specialized Service Center Charge - Charges for use of specialized service center facilities where facilities and administrative (F&A) costs are included in the user rates. The accounting system does not calculate F&A charges on this account code.

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



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- 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.
- 3092 Res. Svc Ctr-GI-Machine - Charges from Geophysical Institute's Machine Shop Research Service Center.
- 3093 Res. Svc Ctr-GI-Steno Pool - Charges from Geophysical Institute's Steno Pool Research Service Center.
- 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.



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- 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.
- 3118 Space Rental/Lease Short-term - Expenditures for renting a space for offices, classrooms or other facilities on a short-term (less than two years) basis.
- 3119 Personal Use - Auto/Other - 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.
- 3DP Data Processing Charges - 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.
- 3221 Computer Services - Expenditures for computer processing services including data entry services.
- 3222 Software License/Maint Fee - Expenditure for computer software licenses and software maintenance fees.
- 3223 UACN Network Services - Charges made by UACN for line connections to the network and charges for other computer services.



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- 3REP Reproduction Charges - 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.
- 3331 Duplicating Charges - Expenditures for duplicating and copy services.
- 3332 Printing-Non Resale - Expenditures for specialized printing jobs. Printing or reproductions for publications for sale are charged to 3551.
- 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.
- 3FRGT Shipping, Handling and Storage - Expenditures in this sub account group represent the cost for shipment, storage and handling of university property or resale commodities.
- 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.



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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.



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- 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.
- 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.
- 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.



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- 3520 Program Reqd 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 2 CFR § 200.454 Allowable Dues and Memberships - Dues and membership costs incurred for affiliation with business, technical, professional and university organizations which are allowable under 2 CFR § 200.454. 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 2 CFR § 200.454. 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.



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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.



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- 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.
- 3888 Non Home Port Services - Expenditures for non home port services including mooring, dockage, electrical, water, sewer and other related utilities.
- 3889 Home Port Services - Expenditures for home port services including mooring, dockage, electrical, water, sewer and other related utilities.
- 3898 Utilities – not subject to F & A - Expenditures for utilities not subject to F & A.



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3899 Utilities-other - for utility costs not specifically covered in the 38XX series.

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.

3964 Taxes, Licenses and Royalties - Expenditures for miscellaneous charges for taxes, licenses and royalty payments.

3965 Bank Charges - Expenditures for bank services, NSF charges, trustee charges and similar charges generated from banks.

3966 Cash Over and Short - Expenditures for overages and shortages from cashiers' operating cash funds.

3967 Fines and Penalties - Expenditures for fines and penalties levied by regulatory agencies on the university, not personal.

3970 Property Insurance Premium - Monies paid to an insurance company for catastrophe protection of the university's buildings and their contents in case of loss.

3971 Liability Insurance Premium - Monies paid to an insurance company to protect the university from catastrophic costs of liability under common law or statutory law.

3972 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.

3973 Marine Insurance Premium - Monies paid to an insurance company to protect the university from the catastrophic costs



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of liability arising out of the operation of owned or chartered vessels.

- 3974 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.
- 3975 Other Insurance Premiums - Monies paid to insurance companies for coverage not provided above.
- 3978 Self Insured IBNR Reserve Expenses - The cost of funding the IBNR (incurred but not reported) workers compensation and other liability claims.
- 3979 Marine P&I Claims - Payments for marine protection and indemnity claims. Primarily workers compensation for marine workers.
- 3980 Marine Hull Claims - Payments of the self-insured (deductible) portion of the marine vessels property claims.
- 3981 Property Claims (Self-Insured) - Payment out of the university's budget for damage or loss to university building and/or contents.
- 3982 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.
- 3983 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.
- 3984 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.



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- 3985 General Liability Claims (Self-insured) - Payments to third parties outside the university for injury to their person or damage to their property as a result of university negligence.
- 3986 Other Liability Claim (Self-insured) - Payments to third parties outside the university for injury to their person or damage to their property as a result of university negligence.
- 3987 Auto Physical Damage Claims (Self-insured) - Repair costs of university licensed vehicles for damage in auto accident where the university cannot recover the costs from the other party, if any, in the accident (pertains to vehicles not over three years old).
- 3988 Athletics Injury Claims - Payment of medical costs for university team athletes injured in practice or in competition.
- 3989 Other Claims (Self-insured) - Costs of claims for personal injury and property damage not specifically identified with a line of insurance coverage.
- 30TCNS Other Contractual Services - Expenditures in this sub account group represent the cost of contractual services not specifically covered.
- 3051 UACP Training Services - Internal (within University) billing for UA Corporate Programs (UACP) provided training services. Billings are used to recover direct expenditures of providing training using approved contract rates. The offset to this account code is 9951 in the unrestricted fund group.
- 3061 FP&C (Facilities, Planning and Construction or Facilities Planning Services) Administrative Expense Charged to Fund 5 - Charge to distribute the departmental costs associated with construction, remodeling and major repair projects to the projects on a prorata basis. This account code is exclusively used for Fund 5.



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| 3062 | <u>FP&C Administrative Expense Charged to Funds 1,2</u> - Charge to distribute the departmental costs associated with construction, remodeling and major repair projects to the projects on a prorata basis. This account code is used for non-fund 5 projects. |
| 3063 | <u>FP&C Administrative Expense Waived</u> - This account code records waived administrative expense. |
| 3064 | <u>Laundry Services</u> - Expenditures for dry cleaning and other laundry services. |
| 3991 | <u>Other Contractual Services</u> - Expenditures for any costs or contractual services not specifically covered in other 3000 account code numbers. |
| 3993 | <u>Game Guarantee</u> - Expenditures for the cost of having other university athletics and participate in sporting events. |



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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



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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



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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 Tracked 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.
- 4017 Furniture, Art and Appliances - Expenditures for individual pieces of furniture (including modular furniture), art or appliances less than \$5,000. Use account codes 5221 for furniture or appliances \$5,000 and over and 5225 for art \$5,000 and over. Donated art is recorded at fair market value. See 4451 for other disposable equipment purchases.
- 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



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representational allowances. Only for use in the restricted and matching funds.

- 4020 Animals - Expenditures for acquiring animals for research or other purposes.
- 4021 Food for Animals - Expenditures for specialized food acquired for research or other 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



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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 Food for Field Camp or Ship - Expenditures for food supplies for field camps or ships used by the university.
- 4082 Res. Svc Center - Stockroom - Expenditures for lab, chemical, project and office supplies from university service centers.



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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.

4113 Vehicle, Aviation, Boat Lubricants - Expenditures for vehicle, airplane, boat or ship lubricants including oil, hydraulic fluid, grease and other specialized lubes.

4151 Maintenance Materials and Supplies - Expenditures for miscellaneous parts and small tools used for maintenance of the buildings and non-vehicular 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.



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- 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. See 4017 for Furniture, Art and Appliances with a cost less than \$5,000.

- 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.



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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.



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- 4555 Digital Textbooks for Resale - Expenditures for digital textbooks purchased for the purpose of resale.

- 4556 New Textbooks for Rent - Expenditures related to the cost of new textbooks purchased for the purpose of resale as rented textbooks.

- 4557 Used Textbooks for Rent - Expenditures related to the cost of used textbooks purchased for the purpose of resale as rented textbooks.

- 4661 Newspapers and Periodicals for Resale - Expenditures for newspapers and periodicals purchased for the purpose of resale.

- 4662 Supplies for Resale - Expenditures for supplies purchased for the purpose of resale.

- 4663 Sundry Items for Resale - Expenditures for candy, food, tobacco, drugs, etc. purchased for the purpose of resale.

- 4664 Equipment for Resale - Expenditures for equipment purchased for the purpose of resale.

- 4666 Clothing for Resale - Expenditures for clothing purchased for the purpose of resale.

- 4669 Other Items for Resale - Expenditures for other items, not covered by other specific account codes, purchased for the purpose of resale.

- 4670 Gift Items for Resale - Expenditures for gift items purchased for the purpose of resale.

- 4671 Tools and Parts for Resale - Expenditures for tools and parts purchased for the purpose of resale.

- 4771 Raw Food for Resale - Expenditures for food to be processed and sold by food service operations.



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CAPITAL EXPENDITURES AND SENSITIVE ITEMS

- 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. Entries for budget, payroll or accounting purposes may not be made to this account code. See Equipment and Sensitive Items section below for more information about tangible, nonexpendable personal property.
- 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. Buildings have a cost of \$100,000 or more and an expected useful life of greater than fifteen years. Building costs include structural additions, nonstructural improvements, field equipment (either added or replaced) and related freight.
- 5113 Building Repairs and Alterations - Projects exceeding \$100,000 for major repairs and alterations to existing buildings



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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.
- 5342 Fixed Equipment - Equipment items or other assets costing \$5,000 or more per unit that are physically attached or fastened to the building (not merely plugged in), but not permanently affixed. Fume hoods, counters, and lab benches will be considered as physically attached to the building, but not permanently affixed, if they can be removed without the need for costly or extensive alterations. Use 5225 for artwork with a cost of \$5,000 or more.
- 5441 Library Books - Expenditures for library books.
- 5442 Library Binding and Cataloging - Expenditures for the cataloging and binding of books and periodicals.
- 5443 Library Films - Expenditures for film and audiovisual programs acquired for library purposes.
- 5444 Library Electronic Resources - Expenditures for books and periodicals in an electronic format.



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- 5445 Library Microfilm and Microfiche - Expenditures for microfilmed and microfiched periodicals and other materials.
- 5552 Museum Collection - Expenditures, or donated cost, for paintings, sculpture, artifacts, film and other museum acquisitions.
- 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.

Equipment and Sensitive items - Equipment is defined as tangible, nonexpendable personal property having an acquisition cost of \$5,000 or more per unit and an expected life greater than one year. Equipment costs include the related freight, postage and installation charges. Use the 4xxx account codes for equipment costing under \$5,000, unless it is classified as a sensitive item. A sensitive item is defined as nonexpendable equipment having an acquisition value less than \$5,000, which is subject to special university title requirements or liability exposure. Transportation equipment and firearms are considered sensitive items. Items in the following account codes will be added to the Banner Fixed Asset module.

- 5221 Furniture and Appliances - Expenditures for individual pieces of furniture or appliances of \$5,000 or more. Use account code 4017 for individual pieces less than \$5,000. Use account code 5331 for educational appliances and 5332 for research appliances.
- 5225 Art - Expenditures for art, or fair market value of donated art. Includes art that is permanently attached to a building or structure, or is extremely large, bulky or heavy as to be considered immovable. Does not include museum acquisitions.



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- 5229 Medical, Safety and Fire Equipment - Expenditures for specialized equipment used for medical, fire and safety purposes.
- 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 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 ten years.
- 5328 Computer Equipment - Expenditures for 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, of any amount, for pistols, rifles and shotguns required for security purposes.



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- 5334 Transportation Equipment - Expenditures, of any amount, for motor vehicles, trailers, and heavy equipment that will be driven on the road. Includes parts, which should be capitalized separately.
- 5335 Physical Plant Machines and Tools - Expenditures for maintenance and custodial equipment.
- 5336 Office Equipment - Expenditures for equipment, which will be used in an office or administrative environment (use account code 5328 for microcomputers).
- 5337 Farm Equipment - Expenditures for farm equipment such as rakes, combines, spreaders, plows, small tractors and attachments.
- 5339 Broadcasting Equipment for TV or Radio - Expenditures for equipment used specifically for the purpose of broadcasting.
- 5990 Capital Equipment Construction Costs - Expenditures for the construction of equipment. This account code is monitored by each campus property coordinator. Once the construction is completed, equipment will need to be added to the Banner Fixed Asset module like other university fixed assets.



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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

6008 Dependent/Spouse Tuition Waiver - Tuition waived for employees' dependents/spouses.

6009 Adjunct Dep/Spouse Tuition Waiver - Tuition waived for adjunct dependents/spouses.

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

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



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- 6114 Come Home to Alaska Waiver - Nonresident surcharge waived for students with parents or grandparents currently living in the state under “Come Home to Alaska” program.
- 6115 Senior Citizen Fee Waivers - Tuition waived for senior citizens.
- 6116 Athlete Non-Resident Waiver - Non-resident surcharge waived for Athletic department athletes who are on scholarship.
- 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 Waiver - Tuition waived for undergraduate assistantships. **Do not use an “FA” program code.**

60THSA Other Student Aid

- 6112 Occupational Endorse Course Discnt - Tuition discount for authorized and identified occupational endorsement courses.
- 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.



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- 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.
- 6441 Matching Funds - Student Aid - Expenditure of the university match requirement for Federal or State granted student aid funds.
- 6450 Tuition Allowance - Contra Expense - Contra-expense account used to offset Student Aid expense in total. Entry by Statewide Controller's office only.



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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.



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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 non-collection 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.



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- 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.



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Example: a booster club disbursement to the athletics department.

- 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 UAA 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.



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- 8711 ACT (Advance College Tuition) Tuition Value Variance - 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.
- 8804 Depreciation Expense - Depreciation expense
- 8805 Depreciation Expense-Service/Recharge Centers - Depreciation expense for service/recharge center equipment.
- 8807 Gain/Loss on Equipment Disposal - Rechg Ctrs - Gain/Loss expense on disposal of service/recharge center equipment.
- 8808 Disposal of Plant Assets - Expense for the disposal of plant assets. To be used only with Investment in Plant fund group (8xxxxx), and only by Statewide Finance.
- 8992 Restricted Matching Expenses - 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).
- 8993 Restricted Fund Match Eligible for Facilities and Administrative Cost Reimbursement - 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.



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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.



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- 8458 F & A Recovery Waived - Transfer from department for recovery of portion of Facilities and Administrative recovery waived.
- 8459 Statewide Transfers - Transfer of revenue from Statewide Programs & Services to the MAU's. This account code is to be used by Statewide Finance only.
- 80TMIS Other Miscellaneous - Major account classification for other miscellaneous. No budget, payroll or accounting entries may be made to this account code.
- 8345 Interuniversity Interest Expense - Interest expense derived from interuniversity loans.
- 8581 Capital Project Funding - Funds transferred from operating to capital to cover project costs. The offset to this account code is 9981.
- 8582 Matching Grant Funding - Funds transferred from operating funds to match funds to cover matching grant commitments. The offset to this account code is 9982.



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



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| 9130 | <u>Tuition Allowance - Contra Revenue</u> - Contra-revenue account used to offset Student tuition and fees in total. Entry by Statewide Controller's office only. |
| 9140 | <u>Tuition Discounts - Contra Revenue</u> - Tuition discounted for sponsored courses or because of corporate of other agency agreements. |



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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.



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| 9161 | <u>Computer Laboratory Fees</u> - Fees charged for use of computer labs. |
| 9162 | <u>Network Charge</u> - Fee charged for special “network charge”; to cover costs of maintenance and enhancement of university wide technology infrastructure. |
| 9163 | <u>Professional Dev Courses (500 level)</u> - Fees charged for professional development courses. |
| 9164 | <u>Tuition Surcharge</u> - A supplement to tuition for specific purpose, course or program as defined in Board of Regents’ Policy. |
| 9165 | <u>Facilities Fee</u> - Fee charged for facilities. |



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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.



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- 9225 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.
- 9226 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.
- 9227 State Apr - Alaska Hsg Capital Corp - State Appropriation - Alaska Housing Capital Corporation Receipts - capital appropriation funded from Alaska Housing Capital Corporation, a subsidiary of Alaska Housing Finance Corporation. This account code is to be used by Statewide Accounting only.
- 9228 State Apr - AIDEA Dividend - State Appropriation - Alaska Industrial Development and Export Authority Dividend - capital appropriation funded from AIDEA dividend. This account code is to be used by Statewide Accounting only.
- 9229 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.
- 9240 State Apr - State Emplmt & 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.
- 9241 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.



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- 9242 State Apr - Small Business Dev Ctr - State appropriation revenue for the Small Business Development Center.
- 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 the university from the Federal government, such as formula grants.
- 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.



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GRANT AND CONTRACT REVENUES

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

9330 State Grant and Contract - 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.

9334 State G&C - Federal Pass-through - Grant revenue received from State of Alaska Departments that are pass-through from Federal funding sources, excluding Federal Stimulus Funding (ARRA).

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

9355 Federal Grant and Contract - Revenue from Federal sources.

9356 ARRA "Stimulus" Funding - 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.



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9358 Federal Student Loan Reimbursements - Revenue from Federal reimbursement of canceled student loan principal and interest.

9CTYGC City/Borough Grants and Contracts - Major account classification for 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 - Revenue from local government sources.



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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.



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- 9430 Institute Grants and Contracts - Current fund grants and contracts revenue from institutions, such as Arctic Institute of North America.
- 9435 Alumni Grants and Contracts - Current fund grants and contracts revenue from alumni sources, including those from individual alumni members.
- 9440 Individual Grants and Contracts - Current fund grants and contracts from other individuals.
- 9445 Alaska Native Organization Grants and Contracts - Current fund grants and contracts revenue from Alaska native corporations or their subsidiaries.
- 9450 Service Club and Nonprofit Organization Grants and Contracts - Current fund grants and contracts revenue from service clubs and other nonprofit organizations.
- 9455 Agency Fund Grants and Contracts - 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.
- 9460 Other Private Organization Grants and Contracts - Current fund grants and contracts from other private organizations not identified above.
- 9470 Other University Grants and Contracts - Current fund grants and contracts from other universities.
- 9475 Foreign Government Grants and Contracts - Current fund grants and contracts revenue from foreign government sources.
- 9490 ARRA Stimulus Grants and Contracts - ARRA "stimulus" grants and contracts revenue from entities other than the state and federal governments.



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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.



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9550	<u>Endowment Permits and Fees</u> - Revenue derived from permits and fees for use of endowment land.
9552	<u>Endowment Land Sales</u> - Revenue derived from sales of endowment land.
9554	<u>Endowment Mineral Leases</u> - Revenue derived from mineral leases of endowment land or rights.
9556	<u>Endowment Mineral Royalties</u> - Revenue derived from mineral royalties on leased endowment land.
9558	<u>Endowment Land Leases</u> - Revenue derived from leases of endowment land.
9560	<u>Endowment Gas and Oil Leases</u> - Revenue derived from gas and oil leases of endowment land or rights.
9562	<u>Endowment Gas and Oil Royalties</u> - Revenue derived from gas and oil royalties on leased endowment land or rights.
9564	<u>Endowment Timber Sales</u> - Revenue derived from sale of timber on endowment land or rights.
9566	<u>Endowment Gravel Sales</u> - Revenue derived from sale of gravel on endowment land.
9568	<u>Endowment Easements and Rights of Way</u> - Revenue derived from easements and rights of way on endowment land.
9599	<u>End Real Estate Rental to UA Depts</u> - Revenue derived from rental of endowment real estate to other university departments.



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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.



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- 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.



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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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- 9710 Housing-Sundry Sales - Revenue derived from over the counter sales.
- 9715 Housing Apartment Fees - Revenue derived from use of apartments during the fall and spring semesters.
- 9716 Housing Residence Hall Fees - Revenue derived from use of residence hall rooms during the fall and spring semester.
- 9717 Housing Property Rental Fees - Revenue derived from the rental of property.
- 9720 Housing Summer Fees - Students - Revenue derived from students taking classes and/or residing on campus during the summer sessions.
- 9721 Housing Summer Fees/Conferences - Revenue derived from individuals participating in university-sponsored conferences.
- 9723 Housing Summer Fees - Bed Tax - Revenue derived from individuals participating in non-university sponsored conferences. Revenue is subject to bed tax.
- 9725 Student Union User Fees - Students - 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.
- 9727 Student Union User Fees - Other - 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.
- 9730 Auxiliary - Miscellaneous Revenue - Auxiliary revenue not specifically identified in other revenue account codes.



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- 9731 Vending Machine Revenue - Auxiliaries - Revenue from the use of vending or coin-operated machines other than laundry machines, managed by auxiliary operations.
- 9732 Rent/Lease Aux Fac for Non-Aux Activity - 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.
- 9733 Special Event Receipts - 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.
- 9736 ATM Fee Share - Revenue from the Per Transaction Fee of ATM machines managed by a third party.
- 9737 Promotion and Advertising - Revenue derived from the sale of sign placement, digital spots, email spots, PA announcements, etc. at Auxiliary events. Cash revenue only, for in-kind promotion and advertising revenue used account 9738.
- 9738 In-Kind Promotion and Advertising - In-kind revenue derived from the sale of sign placement, digital spots, email spots, PA announcements, etc. at Auxiliary events.
- 9739 Student Transportation Fee - Revenue derived from fees charged to students for campus transportation (shuttle buses).
- 9740 Food Service and Meal/Board Program Revenue - Revenue derived from food service programs and/or meal/board programs.



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- 9741 Food Service and Meal/Board Revenue Offset - 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.
- 9742 Food Service Walk-in or Non Plan Sales - Revenues derived from food service meal sales of a walk-in nature or for those not participating within a meal/board plan program.
- 9743 Food Svc Catering – Non Univ Depts. - Revenues derived from meal, snack and refreshment catering services provided by an auxiliary food service operation to non-university departments.
- 9745 Auxiliary Parking Fees - Revenue from the sale of parking decals. For use in auxiliary funds only. Use 9822 for unrestricted fund revenue.
- 9746 Auxiliary Parking Garage - Revenue earned from daily parking garage charges. For use in auxiliary funds only.
- 9747 Auxiliary Parking Citation Fees - Revenue from the collection of parking fines. For use in auxiliary funds only. Use 9822 for unrestricted fund revenues.
- 9748 Auxiliary Daily Parking Permit Fees - Revenue from the sale of daily parking permits. For use in auxiliary funds only. Use 9822 for unrestricted fund revenue.
- 9749 Auxiliary Parking Meter Revenue - Revenue from operation of parking meters. For use in auxiliary funds only. Use 9822 for unrestricted fund revenues.



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- 9770 Student Health Center Fees - Revenue derived from fees charged to students for health coverage - physical exams, family planning, treatment of illness, etc.
- 9771 X-Ray/Lab Fees - Revenue derived from x-rays and laboratory analysis.
- 9772 Prescription Drugs - Revenue derived from sale of prescription drugs to students.
- 9773 Other Health Center Fees - Revenue derived from other health center activities.
- 9783 New Textbook Rental - Revenue derived from the rental of new textbooks.
- 9784 Used Textbook Rental - Revenue derived from the rental of used textbooks.
- 9785 Digital Textbook Sales - Revenue derived from the sale of digital textbooks.
- 9786 Graduation Sales - Revenue derived from sales of graduation supplies and items.
- 9787 Electronics Sales - Revenue derived from the sale of electronic items.
- 9788 Insignia Sales - Revenue derived from the sale of insignia items.
- 9789 Software/Peripheral Sales - Revenue derived from the sale of software/peripherals.

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

- 9722 Housing Fees From Campus Departments - Revenue derived from group billings to campus departments for non-credit conferences/workshops/seminars, etc. (for example: RAHI,



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Upward Bound, Music Camp, Elderhostel) and from other billings to departments where the department records the cost of the accommodation.

- 9726 Student Union User Fees - Depts. - 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.
- 9744 Food Svc Catering - Univ Depts. - Revenues derived from meal, snack and refreshment catering services provided by an auxiliary food service operation to OTHER UNIVERSITY DEPARTMENTS.
- 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.



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- 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.



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- 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.



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OTHER SOURCES OF REVENUE

- 90THRV 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.



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- 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.



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- 9853 Miscellaneous Housing Revenue - Revenue from rental of housing to other than student or faculty recorded in auxiliary services.
- 9854 Space Rent - Non-UA Users - 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.
- 9855 Ship Use Revenue - 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.
- 9856 Recharge/Service Center Rev - Non-university - Revenue received by recharge or service center from non-university sources.
- 9857 R/SV Center Revenue Fed E-Rate Rebate - Revenue rebated from the federal government for Internet service provided to various school districts.
- 9858 Museum Admissions - Revenue from admissions to the museum.
- 9860 Miscellaneous Rental and Sales Revenue - Revenue from miscellaneous rentals and sales not handled by an auxiliary operation.
- 9861 Miscellaneous Book/Publication Sales - Revenue from the sale of books and/or publications not recorded in auxiliary or education book/publication sales.
- 9862 Locker Rental Revenue - Revenue from the rental of lockers.
- 9863 Outdoor Recreation Rental Revenue - Revenue from the rental of outdoor equipment not handled by an auxiliary operation.



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- 9871 Raffle/Gaming Permit Revenue - Revenue from raffles and other gaming activities conducted under the State of Alaska's gaming permit.
- 9872 Net Raffle Proceeds-Unrestricted - 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.
- 9879 Museum Store Sales - Revenue from sales of merchandise at the museum store.
- 9880 Athletic Ticket (Non-season) Sales - Revenue from admissions to athletic events. For season ticket sales use 9885.
- 9881 Athletic Broadcasting Rights - Revenue from sale of television and radio broadcasting rights.
- 9882 Athletic Guarantees - Revenue from guarantees paid to UA for athletic competitions played away from home.
- 9883 Athletic Concession Sales - Food and Drink - Revenue from sale of food, snacks and drinks at athletic events.
- 9884 Athletic Concession Sales - Other - Revenue from sale of concession items other than food or drinks. This includes programs and souvenir sales.
- 9885 Athletic Season Ticket Sales - Revenue from season ticket sales for athletic events.
- 9889 Other Athletic Activities - Other revenue from athletic events.
- 9890 UA Receipts Unreserved Fund Balance - 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.



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- 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.



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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.



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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.



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INVESTMENT INCOME

9INTST Interest Income - Major account classification for interest income. Entries for budget, payroll or accounting purposes may not be made to this account code.

9830 Investment Revenue - Revenue from investment of university assets.

9831 Investment Fees - Fees charged for the investment of university assets.

9832 Interest Income 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.

9835 Gains and Losses on Investments - Net gains and losses from sale of investments.

9836 Unrealized Gains and Losses on Investments - Net unrealized gains and losses from market fluctuations on investments.



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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.



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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.



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- 9908 Interdepartmental Telephone Service Revenue - Revenue generated from use of a campus telephone system by departments.
- 9909 Interdepartmental Admin. Support Service Fee - Revenue generated from providing administrative support to other departments.
- 9910 Interdepartmental Facility Use Fee - Revenue generated from the use of a campus facility by departments.
- 9911 Interdepartmental Unbilled Work order Revenue - 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.
- 9915 Interdepartmental Postage Revenue - Mailroom revenue derived from recovery of postage costs on departmental mailing.
- 9916 Interdepartmental Reproduction Revenue - Revenue derived from charges for reproduction and copy services.
- 9917 Interdepartmental Graphic Services Revenue - Revenue generated for providing graphic services to other departments.
- 9920 Interdepartmental Ship Revenue - 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.
- 9921 Interdept Y2K Financing - Revenue budget only for Y2K (year 2000) projects submitted to the State of Alaska for funding.
- 9945 Interuniversity Interest Income - Interest revenue derived from interuniversity loans.



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- 9951 Interdept Corporate Training - Internal (within University) billing for UA Corporate Programs (UACP) provided training services. Billings are used to recover direct expenditures of 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.
- 9982 Matching Grant Revenue - Revenue transferred from operating funds to match funds to cover matching grant commitments. The offset to this account code is 8582.
- 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.