

05.800-2 Account Code Definitions: Services & Supplies

Office: Business Services
Procedure Contact: Director of Business Services
Related Policy or Policies: Noted within procedure statement

Revision History

Revision Number:	Change:	Date:
001	Update content and format	07-19-2019
002	Update content	03-01-2022

A. Purpose

This procedure sets forth the Account Codes to be used when recording “Services & Supply” expenses within the Banner Finance module.

SOU seeks to ensure that the policies and procedures related to purchasing and accounts payable are documented, communicated, clearly understood, and consistently applied.

B. Definitions

- Account Code: One of the seven FOPAL elements used when posting financial transactions into the Banner Finance System. The Account Code records the type of revenue, expense, asset, liability, control account, or fund balance (owner’s equity)

C. Procedures

Code	Title	Description
20000	Services & Supplies	Roll-up code to summaries all service and supply expenses.
20001	Supplies Expense	Roll-up code to summaries all supply expenses.
20101	Office and Administrative Supplies	To record materials for office use, such as paper, pens, ink cartridges, machine tapes, staplers, binders, wastebaskets, paper clips, etc. Use 20105 “Data Processing Supplies” when purchasing paper to be used to produce documents from printers or copiers.
20102	General Operating Supplies	To record materials consumed in the conduct of an activity identified by a program name, but for which a separate, specific account code has not been established. This code does not cover supplies for which separate codes are designated. (See account codes 20103 - Laboratory Supplies, 25099 - Other Medical Care Materials and Supplies, 20106 - Books, Periodicals and Other Reference Materials, etc.)
20104	Keys and FOBs	To record expenses for tracking costs associated with issuing keys and fobs for campus doors.
20103	Laboratory Supplies	To record materials generally used in scientific and professional laboratories for instructional or research purposes. This code covers test tubes, glass beakers, printer paper, litmus paper, pens, light bulbs, batteries, etc. used in a lab. This code does not cover alcohol, bulk chemicals, drugs and pharmaceutical supplies, insecticides, small tools, etc. for which there are separate, specific account codes.
20105	Data Processing Supplies	To record expenditures for data processing supplies only (to include the purchase of any paper used to produce documents from printers or copiers). For purchases of data processing services, see account code 24503 - Data Processing Service.
20106	Books, Periodicals and Other Reference Materials	To record purchases of books, periodicals and reference materials made by instructional or administrative departments, except for materials that will be used either as a part of an established reference library or used as a reference for at least three years (see account 40190 - Library Purchases).

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20107	Diplomas and Certificates	To record expenditures for diplomas and certificates.
20108	Subscriptions	To record periodic publications purchased on a subscription basis for use in the normal course of business for reference or administrative purposes. Excludes such items used to train staff (see account codes 20106 - Books, Publications and Other Reference Materials, 29001 - Training Books, 29002 - Training Publications) and library material purchases (see account code 40190 - Library Purchases).
20109	Library Electronic Resources	To record purchases by institutional libraries of electronic resources including databases, e-journals, e-articles and e-books. Also includes subscriptions to electronic resources and membership fees to receive access to electronic resources. For physical, non-electronic resources, see 20106 - Books, Periodicals and Other Reference Materials or 40190 - Library Purchases.
20110	Student Project Supplies	To record expenditures for student project supplies.
20111	Instructional Supplies	To record expenditures for materials used for instructional purposes (see also account codes 20101 - Office and Administrative Supplies and 20103 - Laboratory Supplies).
20112	Electronic Supplies	To record Electronic Supplies
20113	Photocopy Supplies	To record expenditures for photocopy supplies such as paper and toner.
20114	Library Supplies	To record expenditures for specialized library supplies such as white marking pens for writing on the spines of books, plastic book covers, magazine covers and special labels.
20115	Audio/Video Supplies	To record Audio/Video Supplies
20116	Cartography Supplies	To record Cartography Supplies
20117	Art/Graphic Art Supplies	To record Art/Graphic Art Supplies
20118	Photography Supplies	To record expenditures for photography supplies such as film, darkroom supplies, chemicals, paper and minor camera accessories.
20119	Archival Supplies	To record Archival Supplies
20120	Performing Arts Supplies	To record expenses for supplies unique to the performing arts. These might include sheet music, theatrical prop building materials, etc.
20121	Costume Supplies	To record expenses for costume supplies in the performing arts.
20122	Stage Materials	To record expenses for stage materials in the performing arts.
20160	Ticket/Ticket Stock	To record purchase of supplies and materials used to produce tickets.
20166	Athletic Supplies	To record expenditures for athletic supplies such as balls, mats, baseball bats and gloves, etc.
20167	Gift Certificates	To record expenditures for Gift Certificates, in accordance with Policy FAD.044. Expenses intended for awards to students, see 20168. Expenses intended as Testing Group Incentives, see 20190.
20168	Awards	To record expenditures for athletic and other awards to students, staff and others. Includes gift certificates, plaques and engraved awards. It does not cover scholarships, etc. For cash awards for non-employees, see 20169 - Awards and Prizes - Non- employee, or for employees, 10417 - Employee Awards
20169	Awards and Prizes - Nonemployee (tax reportable)	To record cash awards and prizes given to a non-employee that result in taxable income to that individual. For employee cash awards see 10417 - Employee Awards.
20180	Linen and Bedding	To record expenditures for linens used in patient care areas. Excludes laundry services (see account code 24510 -Laundry and Dry Cleaning).
20185	Uniforms	To record expenditures for uniforms, such as worn by athletic teams, band members, choirs, judging teams etc. where the uniform is purchased and owned by the university and is not personal attire.
20186	Disposable Wearing Apparel	To record expenditures for disposable wearing apparel used in hospitals and clinics.

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20187	Employee Safety Apparel	To record costs of employee wearing apparel furnished by the department when special safety apparel is required. Includes shoes, safety glasses and other "required" safety apparel. This code does not cover disposable wearing apparel (see account code 20186 - Disposable Wearing Apparel).
20188	Employee Clothing	To record expenditures for clothing furnished by the department when special clothing is required. See 28613 - Public Relations/Fund Raising, for clothing related to fund raising and institutional promotion.
20190	Testing Group Incentives	To record expenditures for items to be given as incentives for volunteers who serve on a test panel or survey group. Includes gift certificates and other non-cash items. (See also 25140 - Research Subjects.)
20199	Miscellaneous Supplies	To record supply expenditures that cannot be coded in other classifications in this section.
20200	Minor Equipment	To record expenditures for tangible personal property that meets the following criteria: <ul style="list-style-type: none"> - It has a unit value of less than \$5,000. - It is not consumed in the normal course of business. - Its useful life exceeds two years.
20201	Computer (Non-Capitalized)	To record expenditures for computer hardware that meets the criteria for minor equipment (includes monitors, CPUs, keyboards, etc.).
20202	Software	To record expenditures for computer software purchases less than the capitalization threshold of \$100,000.
20203	Printers (Non-Capitalized)	To record expenditures for printers that meet the criteria for minor equipment.
20204	Other IT Related Peripherals	To record expenditures for Information Technology related peripherals not otherwise specified that meet the criteria for minor equipment (includes routers, switches, hard drives, DVD burners, memory, etc.).
20210	Office Equipment & Furniture (Non-Capitalized)	To record expenditures for office equipment and furniture that meet the criteria for minor equipment.
20215	Specialized Equipment (Non-Capitalized)	To record expenditures for specialized equipment that meet the criteria for minor equipment.
20216	Sports Equipment (Non-Capitalized)	To record expenditures for sports equipment that meet the criteria for minor equipment.
20219	Inventoried Minor Equipment - Non-Capitalized	To record the purchase equipment costing between \$500 and \$5000 that will be put on the property fixed asset file as non-capitalized. No entries are made to investment in plant. Items will be added to the inventory list as an "expendable asset", and not be depreciated.
20250	Parts-Auto & Equipment	To record expenditures for parts used to repair vehicles or equipment. (See also account codes 23522 - Maintenance Materials and 23523 - Data Processing/Electrical Equipment Parts.)
20251	Vehicle Tires	To record expenditures for tires for vehicles.
20252	Automotive Fuels and Lubricants	To record expenditures for gasoline and diesel fuels and automotive lubricants.
20300	Student Meals	To record expenditures for athletic training table meals and special student group meals. This code does not cover meals for students or staff while traveling or staff members' meals at their official stations (see the 39XXX series of account codes).
20310	Food - Other	To record costs of foods other than meats, fish and poultry purchased for dietary purposes, cafeterias, or kitchens. This code does not cover purchases for resale or redistribution. (See the 6XXXX series of account codes.)
20311	Food - Meats, Fish and Poultry	To record costs of meats, fish and poultry for dietary purposes, cafeterias or kitchens. This code does not cover purchases for resale or redistribution (see the 6XXXX series of account codes).
20330	Tableware and Kitchen Utensils	To record costs of dietary and cafeteria tableware and kitchen utensils. This code does not cover purchases for resale or redistribution (see the 6XXXX series of account codes).
21000	Agricultural Related	Roll-up code to summaries all agricultural related expenses.

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21007	Animals - Non-capitalized	To record expenditures for animals purchased for research purposes. Excludes livestock purchases that must be capitalized (see account code 40102 - Livestock). For non-vertebrae lab animals as appropriate, use 20102 - General Operating Supplies or 20103 - Laboratory Supplies.
21008	Animal Care (tax reportable)	To record expenditures for the care, feeding and maintenance of animals by others.
21042	Veterinary Biologicals	To record expenditures for vaccines and other products used for prevention of disease in animals.
21043	Veterinary Medications	To record expenditures for antibiotics, drugs, salves, physics, and other medicinal products used in the treatment of animal diseases.
21047	Veterinary Surgical Supplies - General	To record costs of surgical packs and sheets and all other surgical supplies not described elsewhere. This code does not cover sutures (see account code 25031 - Sutures), syringes and needles (see account code 25040 - Syringes and Needles) or glassware (see account code 25041 - Glassware - Medical/Scientific).
21048	Veterinary Supplies	To record expenditures for supplies used for veterinary care. This code does not cover veterinary biologicals and medications, or surgical supplies. See account codes 21042 - Veterinary Biologicals, 21043 - Veterinary Medications and 21047 - Veterinary Surgical Supplies - General.
21049	Animal Care Supplies	To record expenditures for supplies used in the general care of animals including nail clippers, leashes, pest-control powder, shampoo, etc. This code does not cover veterinary supplies (see account codes 21042 - Veterinary Biologicals, 21043 - Veterinary Medications, 21047 - Veterinary Surgical Supplies - General, and 21048 - Veterinary Supplies).
21050	Fertilizers	To record expenditures for plant fertilizers.
21051	Plant Materials	To record expenditures for materials used in the growing of plants.
21052	Seeds	To record expenditures for seeds.
21053	Soil & Soil Media	To record expenditures for soils and soil media such as pumice, vermiculite, perlite, peat moss, etc.
21055	Feeds - Grain	To record expenditures for grain used as animal feed.
21056	Feeds - Hay and Straw	To record expenditures for hay and straw used as animal feed.
21057	Feeds - Concentrates	To record expenditures for animal feed concentrates.
21058	Plants (Non-seed)	To record expenditures for purchase of plants, other than the purchase of seeds themselves.
21060	Chemicals - Herbicides	To record expenditures for chemical herbicides used in the control of weeds and unwanted vegetation.
21061	Chemicals - Pesticides	To record expenditures for chemical pesticides or insecticides used in the control of unwanted pests and insects.
21062	Chemicals - Other	To record expenditures for chemicals other than herbicides and pesticides, such as fungicides.
21065	Agricultural Gases and Liquids	To record expenditures for agricultural gases and liquids.
21069	Irrigation Supplies	To record expenditures for irrigation supplies purchases.
21070	Agricultural Services (tax reportable)	To record expenditures for custom combining, plowing and similar activities.
22000	Communications	Roll-up code to summaries all communications related expenses.
22001	Telephone	To record expenses related to the purchase of telephone minor equipment.
22002	Fax Expense	To record expenses associated with fax transmissions.
22005	Pager Costs	To record all costs associated with the use of pagers.

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22010	Telecommunications Recurring Charges	To record charges that occur monthly usually in fixed amounts. Examples include line charges, equipment rental, AUDIX features, and TV cable access.
22011	Telecommunications Usage Charges	To record usage sensitive telephone charges that are passed on to the customer. Examples include long distance and phone credit card charges. Excludes pre-paid phone cards.
22012	Telecommunications One-Time Charges	To record charges applied on a one-time basis. This includes pass through charges from vendors, installation charges, service charges, programming fees, and equipment sales.
22013	Cellular Telephone Expense	To record all costs associated with the use of a cellular phone, including taxes.
22016	Communications Network Access Charges	To record expenses related to data networks, internet access, and related computer communications charges. This code differs from 22010, which is for telephone circuit, or line, charges.
22020	Video Network Access Charges	To record costs associated with the access and use of cable, satellite or internet services.
22021	Video Network Organization Site Service	To record expenditures for technical services and room usage associated with transmissions using central video services.
22022	Video Network Reception Site Services	To record expenditures for technical services and room usage associated with the reception of transmissions for videoconferences.
22030	Teleconference Fees	To record costs directly associated with conducting teleconferences via telephone or video communications.
22031	Transmission Fees	To record costs directly associated with transmission for network, internet or satellite usage.
22032	Computer Conferencing Fee	To record costs directly associated with conducting conferences via computer networks.
22051	Communications Allowance Reimb	To record communications Allowance Reimbursement paid to qualified employees for using their personal cellular telephone or other communication device as required by their position or their employment contract.
22099	Miscellaneous Communications	To record expenditures that cannot otherwise be coded within this section.
22500	Postage & Shipping	Roll-up code to summaries all mailing related expenses.
22502	Postage	To record postage charges including postage meter charges, purchase of postage stamps and payments made to the U.S. Post Office for the receipt or forwarding of mail.
22503	Mailing Services - Including Postage	To record cost of mailing services requiring additional handling by Mailing Services staff. Includes both postage and labor. Additional handling includes inserting, labeling, sorting, and address list management.
22505	Express Mail (tax reportable)	To record expenses for special courier and express mail services.
22511	Freight/Moving - Not Employee Related (tax reportable)	To record expenses incurred from shipping or receiving materials, supplies and equipment. This code covers all expenses incurred for moving owned and non-owned equipment between locations. When equipment costing more than \$5000 is purchased, if freight or express charges exceed \$25, use account code 40101 - Equipment, for the total expenditure. The total expenditure is included in the capitalized cost of the equipment.
22521	Delivery Service	To record expenses incurred for internal delivery service.
22531	Shuttle Bus Service	To record charges for transporting mail by state shuttle bus.
22599	Miscellaneous Postage and Shipping	To record postage and shipping expenses not accounted for in other accounts.
23000	Utilities	Roll-up code to summarize utility related expenses.
23001	Electricity- General	To record expenditures for electrical usage. This expense classification applies whether the power was generated internally or purchased from an outside utility.

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23002	Pressurized Gas- General	To record Gases used -- regardless of type (natural, butane, propane, etc.) -- for heating or to generate steam or electricity for heat. This code does not cover motor fuels such as gasoline (see account code 20252 - Automotive Fuels/Lubricants). For gases used for instructional or research purposes, for which the amount can be identified, use account 20103 - Laboratory Supplies.
23003	Conveyance Fee - Natural Gas	To record fee paid for the conveyance of natural gas through a pipeline.
23004	Steam - Purchased	To record charges for steam only. This code should not be used to classify amounts paid to purchase fuel for steam generating. In those cases for which the steam is identifiable as solely for instruction or research and is not used for heating purposes, refer to account code 20103 - Laboratory Supplies.
23005	Hogged Fuel	To record Hogged fuel (wood chips) purchased for heating or for the generation of steam used for heating.
23006	Fuel Oil	To record Fuel oil purchased for heating purposes. For vehicle gasoline, diesel or lubricants see account code 20252 - Automotive Fuels/Lubricants.
23010	Water	To record Water purchased for domestic or agricultural use. This code does not cover distilled or specially treated water, both of which are supply items.
23011	Chilled Water	To record charges for chilled water billed to users, including bottled water purchased for drinking. This account code should not be used to classify amounts paid to purchase utilities for the generation of chilled water.
23012	Sewage	To record amounts paid to local sewage districts for sewage assessments. This code does not apply to tax assessments that might be levied on university rental property by sewage districts (see account code 28703 - Taxes and Licenses).
23013	Storm Drain Runoff	To record charges for on and off-site storm drain runoff expenses, including any credits or rewards earned for on-site runoff control programs or projects.
23020	Electricity	Roll-up code to summarize electricity related expenses.
23021	Electricity- Supply and Usage	To record electrical usage costs based on the physical units of electricity used. Use account code 23022 for costs charged for the transmission and distribution of electricity.
23022	Electricity- Distrib & Delivery	To record costs charged for the transmission and distribution of electricity.
23023	Electricity- Other Costs	To record other costs associated with the provision of electricity, e.g., local, state, and federal taxes; as well as any other fees levied by the utility provider that are in addition to the supply and transmission and distribution costs.
23030	Pressurized Gases	Roll-up code to summarize pressurized gas related expenses.
23031	Pressurized Gas- Supply and Usage	To record costs charged for supply and usage of pressurized gasses regardless of type (natural, butane, propane, etc.) for heating or to generate steam or electricity for heat. This code does not cover motor fuels such as gasoline (see account code 20252 - Automotive Fuels/Lubricants). For gases used for instructional or research purposes, for which the amount can be identified, use account 20103 - Laboratory Supplies providing the gas . Use account code 23032 for costs charged for distributing and delivering gases.
23032	Pressurized Gas- Distrib & Delivery	To record costs charged for the distribution and delivery of gases.
23033	Pressurized Gas- Other Costs	To record other costs associated with the provision of gases, e.g., local, state, and federal taxes; as well as any other fees levied by the utility provider that are in addition to supply and distribution/delivery.
23080	Utilities and Maintenance - Non-Employee (tax reportable)	To record expenditures for utilities and maintenance of a non-employee's temporary residence paid to, or on behalf of, the non-employee who is working on a project away from his or her official station.
23099	Miscellaneous Utilities	To record expenditures for utility services that cannot otherwise be classified.
23300	Waste Disposal	Roll-up code to summarize waste disposal related expenses.
23301	Garbage (tax reportable)	To record payments for garbage disposal services purchased from others.

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23310	Infectious Waste Disposal (tax reportable)	To record expenditures for infectious waste disposal services purchased from outside vendors.
23311	Hazardous Waste - On-Site Disposal (tax reportable)	To record expenditures for the controlled on-site disposal of any solid, liquid or contained gaseous material that could cause injury; cause death or damage; or pollute land, air or water.
23312	Hazardous Waste - Off-Site Disposal (tax reportable)	To record expenditures for the controlled shipment of any solid, liquid or contained gaseous material that could cause injury; cause death or damage; or pollute land, air or water.
23313	Biological Waste Disposal (tax reportable)	To record expenditures for the controlled disposal of any material that may contain pathogens -- either human or animal -- that might enter the community at large.
23314	Radiological Waste Disposal (tax reportable)	To record expenditures for the disposal of materials controlled by the Federal Nuclear Regulatory Commission or the Radiation Control Section of the State Health Division.
23370	Recycling Expense (tax reportable)	To record recycling expenses (tax reportable).
23500	Maintenance & Repair	Roll-up code to summarize maintenance and repair related expenses.
23501	Equipment Maintenance and Repairs (tax reportable)	To record expenses incurred for minor equipment repairs and maintenance not covered by a maintenance contract. (Minor repairs do not extend the life of the equipment.) This code does not cover modifications that increase the value of the equipment by more than \$5000 (see account code 40101 - Equipment). It also excludes expenses charged to Unexpended Plant Fund Operating Reserves. (See account code 23505 - Major Reconditioning of Equipment.)
23502	Building Maintenance and Repairs (tax reportable)	To record expenditures for building maintenance and repairs. This code covers alterations, space rearrangements and renovations that do not increase the value of the building by more than \$100,000. For additional guidance in distinguishing major improvements from maintenance and repair see Fiscal Procedure Manual 55.100 Appendix .715 (see account code 40501 - Buildings). Building maintenance expenses covered by maintenance contracts are excluded (see account code 23511 - Contract Maintenance and Repair - Buildings).
23503	Grounds Maintenance and Repairs (tax reportable)	To record expenditures related to campus and grounds maintenance including fence repair or replacement. This code covers expenses for materials, minor landscaping and non-contract services. Expenditures for landscaping projects not considered replacements and exceeding \$5,000 are not included (see account code 40401 - Improvements Other Than Buildings). This code also excludes expenditures covered by maintenance contracts (see account code 23512 - Contracts Maintenance and Repair - Grounds).
23504	Data Processing Equipment Maintenance and Repair (tax reportable)	To record expenditures for repair and servicing of data processing equipment including computers and printers. For purchase of parts, use account 23523 - Data Processing/Electrical Equipment Parts.
23505	Major Reconditioning of Equipment (tax reportable)	To record expenditures for major reconditioning of an inventoried piece of equipment. The reconditioning must extend the useful life of the equipment by more than two years. This code is used primarily with Unexpended Plant Fund Operating Reserves but may be used with other funds. Examples include reupholstering of furniture or purchase of a new tractor engine.
23506	Ship/Vessel Maintenance and Repair (tax reportable)	To record expenditures for normal maintenance and repairs to research vessels.
23507	Vehicle Maintenance & Repairs (tax reportable)	To record expenditures for normal maintenance and repairs to vehicles.
23510	Contract Maintenance and Repair - Equipment (tax reportable)	To record expenditures for equipment maintenance covered by maintenance contracts. Contract services are generally performed by non-institutional personnel, either as individuals or as representatives of a commercial firm. This code covers expenditures for maintenance contract materials and outside labor billed on the same invoice.
23511	Contract Maintenance and Repair - Buildings (tax reportable)	To record building maintenance performed under contract and paid to non-institutional personnel or companies. This code covers alterations, space rearrangements and renovations that do not increase the value of the building by more than \$100,000, or that do not increase the value of the building by more than 20% of the total cost of the building when the total project cost is greater than \$100,000 (see account code 40501 - Buildings).

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23512	Contract Maintenance and Repair - Grounds (tax reportable)	To record grounds maintenance expenditures for labor and materials covered by maintenance contracts with non-institutional individuals or companies. Includes fence repair or replacement. Landscaping projects that are not considered replacements and exceed \$5,000 are capitalized (see account code 40401 - Improvements Other Than Buildings).
23513	Software Maintenance Contracts/Services (tax reportable)	To record payments to a vendor for a contract for data processing maintenance and repair or for maintenance and repair services. Maintenance and repair services may or may not be covered by a contract. For purchase of software through a rental or lease agreement see account codes 24103 - Software Rental Costs or 24203 - Software Lease Costs.
23514	IT Hardware Maintenance Contracts (tax reportable)	To record expenditures for Information Technology hardware maintenance covered by maintenance contracts. Contract services are generally performed by non-institutional personnel, either as individuals or as a representative of a commercial firm. This code covers expenditures for maintenance contract materials and outside labor billed on the same invoice.
23520	Physical Plant Supplies	To record expenditures for supplies used in daily physical plant (facilities maintenance) operations. This code does not cover items purchased for storerooms or inventories for resale or redistribution (see the 6XXXX series of account codes).
23521	Chemicals - Maintenance	To record expenditures for chemicals used in maintenance (e.g., for boiler water treatment, cleaning and lubrication).
23522	Maintenance Materials	To record expenditures of materials used in maintenance. If included in an invoice from a vendor for services use 23501 - Equipment Maintenance and Repairs, 23502 - Building Maintenance and Repairs, or 23503 - Grounds Maintenance and Repairs, as appropriate.
23523	Data Processing/Electrical Equipment Parts	To record expenditures for data processing and electrical equipment parts for repair and maintenance. For repair service charges see 23504 - Data Processing Equipment Maintenance and Repair.
23530	Custodial - Non-Contract (tax reportable)	To record expenditures for janitorial and housekeeping services such as cleaning, dusting, waxing, polishing, window washing and trash removal. This code excludes custodial services provided by an outside contractor (see account code 23531 - Custodial - Contract).
23531	Custodial - Contract (tax reportable)	To record expenditures for janitorial and housekeeping services performed under contracts with non-institutional persons or companies.
23535	Custodial Supplies	To record expense for supplies customarily used for custodial services. These would include cleaning supplies, paper towels, toilet paper, etc.
23599	Miscellaneous Maintenance and Repairs (tax reportable)	To record expenditures for maintenance and repairs that cannot otherwise be coded within this section.
24000	Rental & Leases	Roll-up code to summarize rental and lease related expenses.
24110	Rentals	Roll-up code to summarize rental related expenses.
24020	Media Rentals (tax reportable)	To record expenditures for media rentals such as DVD's and film.
24052	Housing Rentals - Non- Employee (tax reportable)	To record expenditures for rental of a temporary residence for a non-employee who is working on a project away from his or her home station. The payment is made to, or on behalf of, the non-employee. For payment of utilities connected with this type of rental, use 23080 - Utilities and Maintenance - Non-Employee.
24053	Storage Rentals/Fees (tax reportable)	To record expenditures for self-storage units and storage charges for non-employee related reasons.
24101	Equipment Rentals (tax reportable)	To record expenditures for the use/rental of non-data processing equipment (see account code 24102 - Data Processing Equipment Rentals). This code does not cover vehicle rentals for employees on travel assignments (see the 39XXX series of account codes).
24102	Data Processing Equipment Rentals (tax reportable)	To record expenditures for use/rental of all electronic data processing equipment and accessories.

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24103	Software Rental Costs	To record expenditures for the use of data processing software obtained from a vendor through a rental license agreement. In a license agreement, if the vendor replaces software due to a catastrophic event, title to the software does not pass to the purchaser, and the software does not become a capitalized item (see account code 23513 - Software Maintenance Contracts).
24150	Land Rentals (tax reportable)	To record expenditures for land rentals of non-SOU owned property.
24151	Building Rentals (tax reportable)	To record expenditures for building rentals where no lease agreement exists. Generally short-term in nature. Includes rental of research space, facilities for employee retreats and meetings. Does not include rental of Conference Facilities (see 28606 - Conference Facilities).
24199	Miscellaneous Rentals (tax reportable)	To record rental expenditures that cannot otherwise be classified as land, building, equipment, or software rentals.
24200	Lease Expenses	Roll-up code to summarize lease expenses.
24201	Non-IT Equipment (tax reportable)	To record expenditures for operating leases of non-IT equipment (see account code 24202 - Data Processing Equipment Leases). This code does not cover vehicle rentals for employees on travel assignments (see the 39XXX series of account codes).
24202	IT Equip Leases (tax reportable)	To record expenditures for operating leases of all IT equipment and accessories.
24203	Software Lease Costs	To record expenditures for the use of data processing software obtained from a vendor through an operating lease license agreement. In a license agreement, if the vendor replaces software due to a catastrophic event, title to the software does not pass to the purchaser, and the software does not become a capitalized item (see account code 23513 - Software Maintenance Contracts).
24250	Land Leases (tax reportable)	To record expenditures for land leases of non-SOU owned property.
24251	Building Leases (tax reportable)	To record expenditures for building operating lease payments. Includes lease of research space, facilities for employee retreats and meetings. Does not include lease of Conference Facilities (see 28606- Conference Facilities).
24252	IOTB Leases (tax reportable)	To record expenditures for leases associated with all IOTBs (Improvements Other Than Buildings).
24253	Infrastructure Leases (tax reportable)	To record expenditures for leases associated with infrastructure improvements.
24260	Leases Incentive Expense (tax reportable)	To record expenditures for any lease incentives given.
24261	Leases Termination Penalty (tax reportable)	To record any expenses associated with terminating a lease.
24262	Lessor Loss on Lease Termination (tax reportable)	To record expenditures associated with the Lessor's loss on terminating a lease.
24299	Miscellaneous Leases (tax reportable)	To record expenditures for operating lease payments that cannot otherwise be classified as land, building, equipment, or software leases.
24500	Fees & Services	Roll-up code to summarize various fee and service related expenses.
24501	Accounting Service (tax reportable)	To record accounting services purchased from others.
24502	Legal Service (tax reportable)	To record legal services purchased from others for the payment of attorney's fees of \$600 or more paid in the course of business (this amount is included on form 1099, box 7, Non-Employee Compensation). For payment in lieu of litigation, see account code 28713; for payment as the result of litigation, see account code 28714; for charges resulting from legal consulting for instructional purposes, see account code 24599 - Other Professional Services.
24503	Data Processing Service (tax reportable)	To record expenditures for data processing services purchased from others.
24504	Auditing Services (tax reportable)	To record expenses directly related to acquiring auditing services.

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24505	Performance Fees (tax reportable)	To record expenditures for concerts and other entertainment functions.
24506	Trustee Service (tax reportable)	To record expenditures to trustees for administering the affairs of the entrusted asset.
24507	Management Consulting Services (tax reportable)	To record expenditures for consulting, management and training services provided by vendors.
24508	Departmental Development Costs	To record Development Office costs that are allocated to departments.
24510	Laundry and Dry Cleaning (tax reportable)	To record expenditures for laundry and dry cleaning.
24511	Plant Care Services (tax reportable)	To record expenditures for plant care and maintenance services performed by outside entity.
24512	Management Fee (tax reportable)	To record expenditures for management fees paid to outside entities.
24513	Employee Background Check Fees	To record expenses associated with employee background checks.
24514	DMV Driver Clearance Fees	To record expenses associated with receiving driving records from the Department of Motor Vehicles, for SOU employees looking to receive clearance to drive vehicles while in SOU employment.
24518	Officiating Fees – Conference	To record expenditures for officiating at athletic conference events.
24519	Officiating Fees - Department	To record expenditures for officiating outside of athletic conference events.
24520	Security Service (tax reportable)	To record expenditures for police patrol and watch services performed by others (includes such services obtained from and billed by other campus departments such as a Physical Plant).
24525	Word Processing Services (tax reportable)	To record expenses for contractual word processing services.
24526	Web Design Services (tax reportable)	To record expenses for contractual web design services.
24527	IT Related Personnel Service Contracts (tax reportable)	To record expenditures for short term Information Technology-related personnel services provided on a contractual basis by a commercial firm (e.g. Kelly Temporary Services, Manpower, and St. Vincent de Paul). Such persons are not employees and do not receive a salary from SOU.
24530	Contract Personnel Services (tax reportable)	To record expenditures for short-term personnel services provided on a contractual basis by a commercial firm (e.g., Kelly Temporary Services, Manpower and St. Vincent de Paul). Such persons are not employees and do not receive a salary from SOU. (See account code 24527 for Information Technology related Personnel Service Contracts.)
24531	Contract Educational Services (tax reportable)	To record lump-sum payments to non-SOU entities to provide room and board and other related services to students on a study abroad program or other educational opportunity not available at this institution.
24535	Broadcast Program Services (tax reportable)	To record expenses for purchase of material, live or recorded, for broadcast by an institution-sponsored radio or television station.
24540	Contract Course	To record lump-sum payments to non-SOU institutions for teaching SOU courses.
24545	Dispute Resolution Services (tax reportable)	Costs associated with utilizing alternative means for dispute resolution. Costs include, but are not limited to, case assessment, dispute resolution system design, mediation, negotiated rulemaking, and conflict management skills training. Derived from 1994 House Bill 3427 and 1995-97 Budget and Legislative Proposal Instructions.
24550	Forest Management Services (tax reportable)	To record expenditures for contractual forest management services including logging and maintenance services in SOU-owned forests.
24551	Financial Reporting Services USSE Fees	To record payments to the USSE (University Shared Services Enterprise) for services provided in connection with Financial Reporting.
24552	Treasury Management USSE Fees	To record payments to the USSE (University Shared Services Enterprise) for services provided in connection with Treasury Management.

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24553	Payroll USSE Fees	To record payments to the USSE (University Shared Services Enterprise) for services provided in connection with Payroll.
24554	Labor Relations USSE Fees	To record payments to the USSE (University Shared Services Enterprise) for services provided in connection with Labor Relations.
24555	Risk Management USSE Fees	To record payments to the USSE (University Shared Services Enterprise) for services provided in connection with Risk Management.
24556	HR Benefits USSE Fees	To record payments to the USSE (University Shared Services Enterprise) for services provided in connection with HR Benefits.
24557	IT 5th Site USSE Fees	To record payments to the USSE (University Shared Services Enterprise) for services provided in connection with IT 5 th Site computer support.
24558	Retirement Benefit Management Fees	To record payments to the USSE (University Shared Services Enterprise) for services provided in connection with Retirement Benefits.
24560	VISA/Passport Processing Fees	To record expenditures for required VISA or Passport application or renewal processing fees for travel to or from foreign countries. This does not include fees to expedite the process, which are unallowable.
24595	Non-Resident Alien Professional Services (tax reportable on 1042S form)	To record expenditures for professional services provided by individuals who are classed as non-resident aliens for tax- reporting purposes.
24599	Other Professional Services (tax reportable)	To record expenditures for professional or technical consulting advice, for general or instructional lectures and for services of officials for athletic games.
24601	Binding (tax reportable)	To record binding service performed by others.
24602	Duplicating and Copying (tax reportable)	To record duplicating and copying performed by others.
24604	Photo Services/Processing (tax reportable)	To record photography services performed by others.
24605	Microfilming/Processing (tax reportable)	To record microfilming services performed by others.
24606	Printing and Publishing (tax reportable)	To record printing and publishing service performed by others. This code excludes duplicating and copying (see account code 24602 - Duplicating and Copying).
24607	Typesetting Service (tax reportable)	To record expenditures for typesetting, paste-up and plate making by off-campus vendors or other campus departments.
24608	Graphics Design Service (tax reportable)	To record expenditures for graphic design services.
24609	Professional Photography Services (tax reportable)	To record expenditures for professional photography services.
24610	Video Production Services (tax reportable)	To record expenditures for the services of professional video production.
24611	Advertising - Personnel Recruitment/Bid Solicitation/Public Notices (tax reportable)	To record services provided by others, for advertising designed to recruit faculty/staff personnel to the institution, request bids for the procurement of goods and services, or furnish public notices regarding contract/grant awards, sponsored agreements, and financial matters.
24612	Advertising - Institutional Promotion/Public Relations (tax reportable)	To record services provided by others, for advertising, institutional promotion, and public or community relations to promote the image of the institution. This code includes costs associated with media expenses directed toward: recruiting students, promoting student services and opportunities offered by the institution, announcing public service and sporting events, encouraging donations to the institution, and activities promoting the institution in general. Costs recorded under this code also include displays, exhibits, special events, promotional items, and memorabilia (models, gifts, and souvenirs). See account code 28613 - Public Relations/Fund Raising for fund-raising events and similar activities.
24615	Engraving Services (tax reportable)	To record expenditures for engraving services. For purchase of engraved awards, see 20168 - Awards.
24616	Editing Services (tax reportable)	To record expense directly related to securing editing services.
24617	Non-medical Laboratory Services (tax reportable)	To record expenditures for non-medical laboratory services. (See account 25101 for laboratory services that are medical in nature.)
24618	Embroidery/Sewing Services (tax reportable)	To record expenditures for Embroidery/Sewing Services.

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24701	Appraisal Service (tax reportable)	To record expenditures for appraisals purchased from others.
24702	Engineering and Architectural Service (tax reportable)	To record expenditures for engineering and architectural services purchased from others. If services are purchased in connection with a capitalized asset, such as equipment, a building or infrastructure, see 4xxxx series of accounts.
24703	Environmental Laboratory Service (tax reportable)	To record expenditures for analysis of elements related to an employee's work environment (i.e. asbestos, air quality, drinking water, etc.).
24704	Construction Permits and Fees	To record expenditures for building permits, water and sewer hook-up fees, inspection fees and other fees connected with construction. If services are purchased in connection with a capitalized asset, such as equipment, a building or infrastructure, see 4xxxx series of accounts.
24705	Conditional Use and Planning Fees	To record expenditures for conditional land use fees, planning (approval) fees, sign fees, parking lot fees, etc. If services are purchased in connection with a capitalized assets, such equipment, a building or infrastructure, see 4xxxx series of accounts.
24750	Shared Expense Reimbursement - Auxiliary	To record reimbursements to an Auxiliary Enterprise operation for expenses incurred on behalf of another Auxiliary Enterprise operation that cannot be charged separately or distributed to another account (see account code 06992 - Reimbursement). This account code is to be used only by Auxiliary Enterprises.
24801	Parking Permit	To record expenditures for authorized parking permits for non-employees, including guests of the institution and/or department-assigned vehicles.
24802	Reserved Parking Space	To record expenditures for reserved parking spaces paid by institutional funds for non-employee-specific uses.
24910	Vehicle and Equipment Use Charge	To record expenditures for the transportation and use of vehicles and equipment from an equipment pool.
24995	Construction Contract Services (tax reportable)	To record expenditures for non-capitalized construction contract services purchased from others. If services are purchased in connection with a capitalized asset, such as equipment, a building or infrastructure, see 4xxxx series of accounts.
24998	Other Fees and Services (tax reportable)	To record expenditures for fees or services that cannot otherwise be classified and which are tax reportable.
24999	Miscellaneous Fees and Services	To record miscellaneous Fees and Services
25000	Medical/Scientific Svc & Supplies	Roll-up code to summarize various Medical & Scientific services and supply related expenses.
25001	Pharmaceuticals	To record costs of pharmaceuticals and pharmaceutical supplies.
25002	Blood and Blood Products	To record expenditures for blood and blood products for transfusions, including plasma and albumin.
25003	IV Solutions and Supplies	To record expenditures for intravenous fluids and for supplies necessary for their administration.
25004	Anesthetic Materials	C To record costs of gaseous and volatile agents used in inhalation anesthesia, such as cyclopropane, halothane, nitrous oxide, ether and chloroform.
25010	Oxygen and Other Compressed Gases	To record costs of gases other than anesthesia gases (see account code 25004 - Anesthetic Materials). This code includes gases such as oxygen and carbon dioxide mixtures used in the treatment of patients. It also includes oxygen used to drive equipment such as fog generators and atomizers.
25011	Cryogenics	To record expenditures for substances that are used to produce or maintain very low temperature environments, such as liquid nitrogen and liquid helium. For medical gases, see account code 25010 - Oxygen and Other Compressed Gases and for anesthetic gases, see account code 25004 - Anesthetic Materials.
25012	Laboratory Reagents	To record expenditures for reagents used in hospital clinical laboratories. This code includes bacteriological media, pre-made reagents, raw chemicals, standards and quality control specimens.
25020	Radioactive Materials	To record costs of radioactive materials used for medical or scientific purposes.
25021	Radiology Films (tax reportable)	To record costs of radiological films.

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25022	Radiology - Procedures and Reading (tax reportable)	To record payments to radiologists for taking and interpreting X-rays.
25030	Dressing Materials	To record expenditures for bandages, adhesive tape, cotton and other materials used in hospitals and clinics for applying dressings.
25031	Sutures	To record expenditures for sutures.
25040	Syringes and Needles	To record expenditures for syringes and needles used in hospitals and clinics.
25041	Glassware - Medical/Scientific	To record expenditures for thermometers and miscellaneous glassware used in hospitals and clinics.
25042	Rubber and Plastic Supplies - Medical/Scientific	To record expenditures for catheters, tubing and miscellaneous rubber and plastic supplies used in hospitals and clinics.
25043	Paper Supplies - Medical/Scientific	To record expenditures for paper supplies used in hospitals and clinics for medical or scientific purposes. This code excludes disposable clothing (see account code 20186 - Disposable Wearing Apparel) and paper supplies for cleaning (see account code 25044 - Specialty Cleaning Supplies).
25044	Specialty Cleaning Supplies	To record expenditures for disinfectants, cleaners, reagents and other solutions used for cleaning applications in hospitals and clinics.
25045	Dental Supplies - Medical	To record Dental Supplies - Medical
25046	Vaccines	To record expenditures for vaccines used in hospitals and clinics.
25051	Appliances - Braces (tax reportable)	To record expenditures for the manufacture, fitting or repair of orthopedic braces.
25099	Other Medical Care Materials and Supplies	To record supplies not otherwise classified that are consumed by infirmaries or hospitals for the treatment of patients. This code includes athletic training room supplies. It excludes materials chargeable to patients on a per-item basis, and it excludes materials for instructional or research purposes (see account codes 20102 - General Operating Supplies and 20103 - Laboratory Supplies).
25101	Laboratory Services (tax reportable)	To record payments to licensed laboratories for diagnostic laboratory tests, analysis, specialized reports, etc., that are medical in nature. (See account 24617 for non-medical laboratory services.)
25108	Drug Testing Services (tax reportable)	To record expenditures directly related to conducting tests and analyses for determining presence of illicit substances. This code is used primarily for NCAA-required testing.
25110	Hospitalization - Inpatient (tax reportable)	To record expenditures made for hospitalization, medication and treatment of patients confined to an infirmary or hospital.
25111	Hospitalization - Outpatient (tax reportable)	To record expenditures made in the course of treating patients who are not confined to an infirmary or hospital.
25119	Rehabilitation - Outpatient (tax reportable)	To record expenditures for rehabilitative care for patients who are not kept overnight.
25120	Medical Services (tax reportable)	To record payments to medical doctors for professional services as well as payments for hospital charges.
25122	Surgical Services (tax reportable)	To record payments to medical doctors for the performance of surgical procedures.
25123	Anesthesia Services (tax reportable)	To record payments to medical doctors or anesthesiologists for the administration of anesthesia during surgery.
25124	General Dental Services (tax reportable)	To record payments to dentists for general dental care.
25125	Orthodontic Services (tax reportable)	To record payments to orthodontists for orthodontic care.
25126	Psychological Services (tax reportable)	To record payments to psychologists for psychological evaluation and therapy.

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25127	Physical Therapy (tax reportable)	To record payments to registered physical therapists or medical doctors for physical therapy services.
25128	Nursing Services (tax reportable)	To record payments to registered nurses or licensed practical nurses who provide private duty nursing care.
25129	Speech and Audiology Services (tax reportable)	To record payments to licensed speech pathologists and audiologists for testing or therapy services.
25130	Occupational Therapy (tax reportable)	To record payments to registered occupational therapists for occupational therapy services.
25135	Agency Nurse Fee (tax reportable)	To record payments to private agencies who provide temporary nursing services.
25140	Research Subjects (tax reportable)	To record payments to persons who contribute to research projects, but are not required to perform personal services. This includes: (1) those who contribute blood or other human specimens, (2) those who contribute time to be a subject of research projects and (3) the costs of gift certificates. See also 20190 – Testing Group Incentives.
25150	EKG Services (tax reportable)	To record expenditures for electrocardiograms for patients.
25151	EEG Services (tax reportable)	To record expenditures for electroencephalograms for patients.
25152	Echo Cardiogram (tax reportable)	To record expenditures for echocardiograms for patients.
25159	Cardiac Catheterization (tax reportable)	To record expenditures for cardiac catheterizations for patients.
25180	Athletic Medical Insurance Reimbursement (tax reportable)	To record reimbursement from athletic medical insurance carriers to the Athletic Department for medical expenses of athletes.
25199	Other Medical/Scientific Services (tax reportable)	To record expenditures for medical and scientific services not otherwise categorized.
26000	Debt/Investment Related	Roll-up code to summarize expenses related to Debt & Investment related transactions entered to adjust Banner to match the financial statements. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
26010	Investment Activity	To record expenses related to Debt & Investment activity entered to adjust Banner to match the financial statements. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
26020	Interest Expense	To record interest expenses related to Debt & Investment related transactions entered to adjust Banner to match the financial statements. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
26030	Non-Operating Activity	To record other non-operating expenses related to Debt & Investment related transactions entered to adjust Banner to match the financial statements. Entries will be posted by the Business Services Controller's Office, in coordination with the University Shared Services Enterprise (USSE).
28000	Assessments	Roll-up code to summarize various assessments charged to SOU for services being provided by outside agencies.
28003	Secretary of State Audit Assessment	To record assessments for the Secretary of State Audits Division audit costs. The assessment is allocated to the institutions based on expenditures.
28020	Central Government Service Charge	To record assessments for general administrative costs associated with indirect services provided by the Legislative assembly, Legislative Counsel Committee, Governor's Office, and the Secretary of State Archives Division. DAS charges the assessment based on FTE. The assessment is allocated by Business Services to institutions' Service Departments and Auxiliary Enterprise funds based on total payroll expenses.
28028	State Treasury Banking Services Charge	To record assessments for Oregon State Treasury banking transaction fees.

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28034	Secretary of State Archives Assessment	To record assessments for the usage of the State Archives Division facility and is based on projected expenditures divided by estimated occupancy rate.
28841	Interest Expense – Leases	To record any interest expenses associated with a lease.
28072	Emerging Small Business	To record assessments for the administration of the Department of Consumer and Business Services' certification of Minority, Women, and Emerging Small Businesses and the Governor's Advocate operations for policy and outreach efforts. The assessment is based on non-federal, full-time equivalent position authority of all state agencies. Business Services will distribute this assessment to institutions based on total Services and Supplies expenses in Budgeted Operations, Designated Operations, Service Department and Auxiliary funds in the prior fiscal year.
28075	LINUS Assessment	To record assessment charged by DAS to state agencies to cover cost of the Legislative Information Notification Update System. (LINUS) is a "real time" legislative bill tracking system that allows state agencies to track bills throughout the legislative process. This is an enterprise, web-based application that is available to employees of state agencies and their statutorily defined agents. This assessment is allocated based on budgeted full-time equivalent positions. Business Services will distribute this assessment to institutions based on total Services and Supplies expenses in Budgeted Operations, Designated Operations, Service Department and Auxiliary funds in the prior fiscal year.
28078	BOLI Prevailing Wage Rate Fee	To record assessment due to the Bureau of Labor and Industries (BOLI) Prevailing Wage Rate Unit for every contract awarded to a contractor for a public work which is regulated under the Prevailing Wage Rate Unit. The fee is equal to one tenth of one percent (.001) of the contract price but must be no less than \$100 and no more than \$5,000 regardless of the contract price. For further information see OAR 839-025.
28100	Rate-Pool Assessments	Roll-up code to summarize various assessments charged to SOU through various Rate Pools within the HECC.
28160	RM General Liab Pool Assess	To record assessment paid by pool participants to fund general liability portion of the self-insurance pool.
28161	RM Property Pool Assess	To record assessment paid by pool participants to fund property self-insurance portion of the self-insurance pool.
28162	RM - Auto Pool Assess	To record assessment paid by pool participants to fund automobile self-insurance portion of the self-insurance pool.
28200	Institutional Assessments	Roll-up code to summarize various assessments charged within SOU for internal purposes.
28201	Administrative and Support Service Charge	To record the allocation of general administrative and support service costs to a sub-unit.
28202	Building Use Overhead Charge	To record the Building Use Allowance portion of indirect costs charged to service departments subject to full-costing requirements specified by A-110 federal guidelines.
28203	Operation and Maintenance of Physical Plant Overhead Charge	To record the Operation and Maintenance of the Physical Plant portion of the indirect costs charged to service departments subject to full-costing requirements specified by A-110 federal guidelines.
28204	General Administration Overhead Charge	To record the General Administration portion of indirect costs charged to service departments subject to full-costing requirements specified by A-110 federal guidelines.
28205	Climate Action Plan Assessment	To record Climate Action Plan Assessment
28400	Other Assessments	To record minor miscellaneous assessments not otherwise specified.
28500	Other Services & Supplies	Roll-up code to summarize various other services and supplies not captured by other S&S codes noted earlier.
28501	Employee Related & 1099	Roll-up code to summarize various employee and other 1099 tax-reportable expenses.
28502	Overtime Meal Allowance (W-2 Reportable)	To record expenditures for meals for employees who are required to work two or more hours before or after their regular work shift. See FASOM 11.02A[3].
28510	Moving Expenses - Non-Employee - Taxable (tax reportable)	To record taxable payments for expenses related to a non-employee's change of residence. It applies to both transfers and moving. It includes per diem and transportation expenses for pre-move house hunting trips; all meal expense reimbursements; costs associated with either the sale or purchase of a residence; and all reimbursed expenses if the move is less than 50 miles. See 107xx for employee moving expenses.
28520	Disbursement of Wages to Survivor (tax reportable)	To record disbursements of a deceased employee's salaries, wages and accrued vacation to the estate of the deceased.
28521	Early Retirement - Health Care (tax reportable)	To record expenditure to a Plan Administrator on behalf of participants in the Early Retirement Incentive Program. The amount may not exceed the employer's health insurance contribution in accordance with the SOU Faculty Early Retirement Incentive Plans and Transition Services Guidelines document.

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28530	Voluntary Cancellation of Employment Contract - Academic (tax reportable)	To record payment made as consideration for voluntary cancellation of an academic employment contract.
28531	Royalty Payments (tax reportable)	To record payments to faculty, staff or sponsoring entities for their share of royalty proceeds.
28532	Hiring Incentive (W-2 Reportable)	To record one-time payment made as an inducement on initial academic employment contract. Payment will be included on employees W-2.
28533	Bicycle Commuter Reimbursement	To record reimbursement to a regular employee (not student or temporary employee) for reasonable bicycle commuter expenses, up to a maximum of \$20 per month and supported by a copy of the receipt of the incurred expense. The reimbursement is excludable from employee gross income and is not W-2 reportable. Refer to SOU Fiscal Procedure 66.100 for additional information.
28540	Dependent Assistance - Tuition and Fees - Non-Employee (tax reportable)	To record payments to non-SOU institutions for tuition and fees for dependents of non-employees. The expenditure may be a direct payment to the institution or a reimbursement to the non-employee.
28541	Dependent Assistance - Other - Non-Employee (tax reportable)	To record payments to or on behalf of a non-employee for living costs of his or her dependents while the non-employee is working on a project away from his or her home station and is separated from the dependents.
28542	Temporary Living and Supplemental Allowance - Non- Employee (tax reportable)	To record payments to a non-employee for temporary living expenses for a period of 30 consecutive days after relocation or for the first 90 days of a foreign move.
28543	Settling-In Allowance Payment - Non-Employee (tax reportable)	To record lump-sum payments to a non-employee in lieu of moving expenses to establish a new place of residence while he or she is working on a project away from his or her home station.
28544	Storage of Household Goods - Non-Employee (tax reportable)	To record expenditures for storage of a non-employee's household goods and personal effects while he or she is working on a project away from his or her home station.
28547	Ins Benefits-Non-Empl (reportable)	To record payments made on behalf of non-employee subject workers for tax reportable insurance benefits.
28555	Employee Assistance - Contract Services (tax reportable)	To record expenditures for employee assistance programs such as mental health counseling.
28590	Federal CWSP - Off-Campus Cost Share	To record expenditures for cost sharing and indirect costs of Federal Work-Study student expenses for students employed off campus.
28600	Conferences/Entertainment/Etc	Roll-up code to summarize various conference and allowable entertainment expenses.
28601	Conference Registration Fees	To record expenditures for conference, convention and other meeting registration fees for attendance. This code may be used for the total registration fee, including any meals, lodging or incidental expenses that are part of the fee. Meals and lodging expenses incurred during travel when not included in the conference fee should be recorded in the appropriate travel account code 39xxx. For training-related registration fees or tuition, see accounts 290xx. See revenue accounts 064xx for recording conference income when hosting conferences. Accounts 28602-28606 are to be used to record expenditures related to hosting conferences/workshops. Do not use these accounts for expenditures for attending a conference/workshop, etc. (See section 13.01C[3], Conference/Workshop Expenses - Executive Office Approval Unnecessary.)
28602	Conference Housing	To record costs of housing when paid as part of conference fees. Use this code for recording expenses incurred for housing attendees when hosting a conference. (See account 28601 for cost incurred when attending a conference.) (See section 13.01C[3], Conference/Workshop Expenses - Executive Office Approval Unnecessary.)
28603	Conference Meals	To record costs of meals which are usually catered and served during conferences and workshops. These meal costs are ordinarily included in the conference fee. Use this code for recording meal expenses incurred when hosting a conference. (See account 28601 for cost incurred when attending a conference.) (See section 13.01C[3], Conference/Workshop Expenses - Executive Office Approval Unnecessary.)

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28604	Conference Refreshments	To record costs of food, drinks and supplies for refreshment breaks during conferences, workshops and non-departmental special trips. This code is only for such costs not included in the conference fee. Use this code for recording refreshment expenses incurred when hosting a conference. (See account 28601 for cost incurred when attending a conference.) (See section 13.01C[3], Conference/Workshop Expenses - Executive Office Approval Unnecessary.)
28605	Conference Events	To record costs of optional conference events not included as part of the basic conference fee. These costs may include meals, parties and special trips. Use this code for recording event expenses incurred when hosting a conference. (See section 13.01C[3], Conference/Workshop Expenses - Executive Office Approval Unnecessary.)
28606	Conference Facilities (tax reportable)	To record costs of rental of conference facilities. Use this code for recording facility rental expenses incurred when hosting a conference. Also includes rental of AV equipment and other items required for the conference. (See section 13.01C[3], Conference/Workshop Expenses - Executive Office Approval Unnecessary.)
28610	Entertainment	To record costs incurred for amusement, diversion, social activities entertainment and any related items (e.g., tickets to shows or sporting events, meals, lodging, rentals, transportation and gratuities). (See account code 28612 - Hosting Groups and Guests.)
28611	Refreshments and Food- Departmental	To record expenditures for non-alcoholic beverages and food served at business, instructional, or informational departmental meetings where attendees are SOU employees. This includes formal training, departmental staff retreats, and employee working meals. Appropriate business purpose and justification for serving food at the function is required. Meals or refreshments for regularly scheduled departmental meetings are not allowable expenses. See SOU Fiscal Procedure Manual 56.100 for further information and definitions.
28612	Hosting Groups and Guests	To record authorized expenditures for non-alcoholic beverages and food served in connection with the hosting of group gatherings or official guests of the institution for purposes of instruction and technical information dissemination. This includes faculty/staff recruiting, hosting of visiting scientists and guest speakers, advisory board meetings, and focus group sessions. Similar expenses for SOU-sponsored conferences are charged to account code 28603 or 28604 - Conference Meals or Refreshments. See SOU Fiscal Procedure Manual 56.100 for further information and definitions.
28613	Public Relations/Fund Raising	To record hosting activities that are unallowable for indirect cost rate calculations and application. Examples of such events or activities are: graduation activities; recognition events for students, volunteers, dignitaries, or donors; recruiting of students; student group meetings; or other functions where there is no instruction or information formally presented. See SOU Fiscal Procedure 57.200 for Employee Recognition guidelines. This account code can also be used for payment of promotional items connected with public relations activities. See also account code 24612 - Advertising - Institutional Promotion/Public Relations.
28614	Event Tickets	To record expenditures for event tickets purchased from departments within the institution, for example tickets to shows or sporting events.
28620	Non-Stipend Room and Board	To record payments to families, rooming houses and dormitories on behalf of students for room and board charges that are direct program costs rather than student aid. Use this code when a lump-sum program fee includes room and board (e.g., overseas studies).
28630	Non-SOU Participant Support - Tuition and Registration Fees	Participant support for non-SOU students and employees for tuition or registration fees paid to non-SOU entities and are supported by receipts.
28631	Non-SOU Participant Support - Other	To record miscellaneous participant support costs for non-SOU students and employees documented by receipts. Do not use this code for expenditures related to tuition, registration fees, room & board, books and travel related expenditures. (See specific 2863x accounts for these expenditures.)
28632	Non-SOU Participant Support - Non Resident Alien (tax reportable)	To record non-SOU, Non-Resident Alien participant support costs that are not documented by receipts. Code covers tuition and registrations fees, stipends, room and board, and book allowances. It excludes travel. Transactions are 1042S reportable.
28633	Non-SOU Participant Support - Book Allowance	To record payments made to a non-SOU participant, either as a book allowance or reimbursement of expenditures to buy books. Expenditures must be supported by receipts.
28634	Non-SOU Participant Support - Room and Board	To record expenditures for room and board covering charges incurred by non-SOU participants under training or research programs. The expenditure must be documented by receipts.
28635	Non-SOU Participant Support - Travel Payment	To record payments made on behalf of non-SOU participants for travel in connection with the objective of the fund grant. This code applies to transportation, meals, lodging, and miscellaneous travel expenses. Expenses must be documented with receipts.
28636	Non-SOU Participant Support - No Receipts (tax reportable)	To record non-SOU participant support costs that are not documented by receipts. Code includes tuition and registration fees, stipends, room and board, and book allowances. Transactions are 1099 reportable.

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28637	Non-SOU Particip Supp- ForeignSource	To record non-SOU, Non-Resident Alien participant support costs that are not documented by receipts. The participant never entered the United States so the payment is considered "Foreign Source Income." Code includes tuition and registration fees, stipends, room and board, and book allowances.
28650	Trade Show/Event Fees	To record expenditures related to participation in trade shows and similar events. Expenses include booth registration fees and associated costs.
28699	Other Conference/Entertainment Expense	To record expenses for conference and entertainment costs not otherwise specified.
28700	Fiscal Management Expense	Roll-up code to summarize various fiscal management expenses.
28701	Insurance	To record expenditures for insurance premiums, including life insurance, fire insurance, health insurance, hazard insurance, liability insurance, etc. Excludes Insurance Fund property assessments (see account code 28061 - Property - Insurance Fund).
28702	Fidelity Bonds	To record expenditures for purchase of fidelity bonds.
28703	Taxes and Licenses	To record payments made for taxes and licenses. Sales or excise taxes that are part of the purchase of materials or services are not segregated and charged to this code.
28704	Medical Insurance - Non-Employee	To record payments made for medical insurance coverage for non-employees (i.e. athletic or event insurance).
28705	Liability Insurance - Private Carrier	To record payments made to a private carrier for liability insurance.
28706	Ins Benefits-Non-Empl (non-report)	To record payments made on behalf of non-employee subject workers for non-tax reportable insurance benefits.
28710	Credit Card Discounts	To record discounts charged when payment is accepted by credit card.
28711	Bad-Debt Expense (Agency Fund Only)	To record bad-debt expenses. For use in Agency Funds only. For all SOU Current Operating Funds: See 05251 "Bad-Debt Write-Off" (recorded as a contra-revenue).
28712	Collection Costs	To record expenses incurred while collecting past due receivables. Generally, this code includes fees paid to an outside agency for the collection of outstanding receivables.
28713	Settlement in Lieu of Litigation	To record Settlement "in-Lieu-of" payments is not subject to withholding nor included as gross income to the recipients under Internal Revenue Code Section 104.
28714	Settlement as the Result of Litigation (tax reportable)	To record Settlement "as-a-Result-of" payments as the result of litigation. This account code is to be used whether or not the attorney is the exclusive payee (e.g. attorney's and claimant's names are on one check). This amount is included on form 1099, box 14, "Gross Proceeds Paid to Attorney."
28721	Loss on Disposal of Asset	To record losses incurred when an asset is sold at less than book value, which includes the purchase price, fees, taxes and other charges related to the purchase.
28722	Write-Off Undepreciated Value	To record charges to operating accounts for the undepreciated value of assets (excluding investments) that are sold, traded in or otherwise removed from service. The undepreciated value is charged to a Service Department Fund or Auxiliary Enterprise Fund with a corresponding credit to an Unexpended Plant Fund Operating Reserves using account code 08001- Miscellaneous Other Revenue.
28723	Inventory Adjustment/Write-Off	To record expense or negative expense to adjust book inventory to actual physical inventory, or to write off inventory losses. (See FASOM 08.04: Fixed Assets -- Expendable Property.)
28725	Intellectual Property Reg. Fee	To record expenses directly related to the filing and registration of intellectual property such as trademarks, copyrights, plant protection, and patents.
28730	Medical Insurance - Domestic Students	To record payments made for medical insurance coverage for domestic students.
28731	Medical Insurance - International Students	To record payments made for medical insurance coverage for international students.

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28732	Medical Insurance - Law Students	To record payments made for medical insurance coverage for law students.
28800	Debt/Investment Expenses	Roll-up code to summarize various expenses associated with debt and investments.
28801	Purchase of Investment	To record the cost of an investment, which includes the purchase price, fees, taxes and other charges related to the purchase. The fair market value is recorded for an investment acquired in exchange for assets or services. This account code excludes payment for accrued interest at the time of purchase, which is an interest expense and must be deducted from subsequent interest collections to measure effective earnings (see account code 28810 - Interest Expense). Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28802	Bond Principal Payment	To record expenditures for principal retirement of bonds. Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28804	SELP Principal Payment	To record expenditures for payment of principal amounts on repayment of Oregon Department of Energy (ODE) Small Energy Loan Program (SELP) loans. Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28809	Loss on Investments	To record actual loss on an investment that is recoded when the investment is sold. Equals the difference between the current Fair Market Value and the actual sale price. Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28810	Interest Expense - Misc	To record expenditures for interest charges not otherwise classified (i.e. Treasury cash accounts). Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28811	Interest Expense - Bond Debt Service	To record expenditures for interest charges on bond debt service. Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28813	Interest Expense - SELP	To record expenditures for interest charges on Oregon Department of Energy (ODE) Small Energy Loan Program (SELP) loans. Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28815	Arbitrage Rebate	To record payments to the Internal Revenue Service for interest earned in excess of allowable interest earnings on individual bond series issues. Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28816	Penalty in Lieu of Arbitrage Rebate	To record payments to the Internal Revenue Service as forfeitures for failure to expend bond or certificate of participation proceeds within the time period specified for each issue. Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28817	Int Exp PUF Earnings Dist	To record interest expenses distributed from the PUF (Public University Fund) when individual funds' average balance for the quarter is negative. Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28818	Int Exp Pre-SLGRP	To record interest expenses associated with pre-SLGRP (State and Local Government Rate Pool). Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28820	Investment Premium Amortization	To record the portion of an investment premium that is periodically applied (credited) to the investment in order for the investment to be reduced to face value at maturity.
28822	Bond Discount	To record discounts charged when a bond is sold below par value. The expenditure may be based on a rate or a dollar amount. For bonds sold above par see 05203 - Bond Premium. Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28831	Contributions to Sinking Fund	Use with Auxiliary Enterprise funds to record Sinking Fund contributions (see account code 05215 - Sinking Fund Contributions). Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).

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28832	Gain/Loss on Bond Refunding	To record Gains or Losses on bond refunding. Account code should only be used by Business Service Controller's Office, in coordination with the USSE (University Shared Services Enterprise).
28840	Investment Administrative Expense	To record investment administrative expense charged by a manager of specific investments in the endowment funds. This account code does not include general administrative fees associated with all investments, such as management consulting or legal fees originating from the State Treasurer's Office. For financial reporting purposes, investment administrative fees are reported as a reduction of investment income.
28900	Miscellaneous Services and Supplies	Roll-up code to summarize various Services and Supplies expenses not easily grouped in one of the earlier categories.
28901	Dues and Membership - Program	To record expenses for dues and memberships of administrative units or positions within organizations related to program operations. For costs associated with professional association memberships paid for training purposes or benefits, see account code 29005 - Membership - Professional Organization - Training.
28902	Membership in Civic/Community Organizations	To record costs for membership in civic or community organizations such as Chamber of Commerce, Kiwanis, etc. For costs associated with professional association memberships paid for training purposes or benefits, see account code 29005 - Membership - Professional Organization - Training.
28903	Accreditation Fees	To record accreditation fees.
28910	Fines and Penalties	To record costs resulting from violations of, or failure to comply with, federal, state, local or foreign laws and regulations.
28911	Late Charge - Vendor Payments	To record expenditures for overdue account charges to vendors. Charges are limited by law to two-thirds of 1% per month or 8% per year (see Executive Department Administrative Rule 15-045-02).
28920	Athletic Guarantees	To record contracted guarantees and gate receipt shares paid to visiting teams.
28921	Entry Fee - Competitors	To record expenditures for entry or registration fees required of participants for competitive events. The fee may be for individuals or a team.
28931	Selling and Marketing Costs	To record costs of selling or marketing products or services related to intellectual property or generating unrelated business income.
28935	Mailing List Purchase	To record cost of purchase of mailing lists that target specific populations.
28990	Withdrawals and Advances	To record amounts withdrawn from a deposit account by the depositor or any other person authorized to make withdrawals (see account code 06993 - Deposits). Funds on deposit may include student damage deposits, special camp fees which may be refunded, or student funds held on deposit for later disbursement.
28994	Reimbursement S&S Exp - Employees	To record reimbursement to employee of out-of-pocket expense for business related services and supplies. Expenses for equipment and travel costs are not allowed. For purchase of minor equipment, see 202xx series of accounts.
28995	Procurement Card Purchases	Use as a "default" code in the P-card module: FAAINVT (Procurement Card Transaction Maintenance). To post a transaction using this Banner Form, this code must be changed to reflect a more appropriate "expense" account code (2xxxx). See Policy FAD.034 for use of Procurement Cards. Also, see the Service Center's procedures for the processing of P-card transactions.
28996	P-Card Purchases - No Receipt	To temporarily redistribute expenditures for purchases made through the use of a procurement card, when the department has not provided adequate back-up documentation supporting the purchase. This is to avoid understating the expenses in the university operating ledgers. The Service Center will still pursue the department to acquire the required back-up documents. Once received, a JV will be initiated to move the expense to the proper expense account code. If the department fails to provide any back-up documentation, the individual making the purchase will be notified that the charge will be moved to their personal SOU Banner Account, and they will be responsible for repaying the amount to the university. See Policy FAD.034 for use of Procurement Cards. Also, see the Service Center's procedures for the processing of P-card transactions.
28997	P-Card Purchase: Bank Refund Pending	To Temporarily redistribute expenditures for purchases made through the use of a procurement card, where the Bank has been notified that the purchase was fraudulent. The index used will post the expense back to the P-Card Clearing index (BSPCCL). The Bank will be issuing a credit. When the credit is received, it will be posted back to the same location to clear the balance. Any amount remaining on this account code will reflected funds not yet received from the Bank. If any amount remains at year end, it will be re-categorized as a "receivable". The use of an expense code to track the pending Bank reimbursements, is due to the fact that the P-card redistribution process is set to not allow a redistribution to anything other than an expense code. See Policy FAD.034 for use of Procurement Cards. Also, see the Service Center's procedures for the processing of P-card transactions.
28999	Miscellaneous Services and Supplies	To record expenditures that cannot otherwise be classified. This code is used primarily when an expenditure does not fit one of the following categories: supplies, communications, utilities, maintenance, rentals or services.
29000	Training	Roll-up code to summarize various expenses associated with training SOU employees.
29001	Training - Books	To record costs of books used for employee training.
29002	Training - Publications	To record costs of publications and other printed material, other than books, used for employee training.

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29005	Membership - Professional Organization - Training	To record expenditures for dues or membership fees that result from participation in a professional association when the association is joined specifically for the training opportunities available through the association. (For associations joined for other than training benefit reasons see 28901 - Dues and membership - Program, or 28902 - Membership in Civic/Community Organizations.)
29010	Training - Supplies	To record cost of supplies used in conducting employee training.
29020	Training - Equipment (Non-Capitalized)	To record minor equipment purchase for use in employee training.
29030	Online Training	To record cost of Ed-Net facilities and services incurred for employee training.
29040	Training - Tuition/Registration - Employee	To record tuition and registration fees incurred for employee training.
29050	In-House Training	To record costs of services and other expenses associated with employee training conducted on site or otherwise considered to be in house and conducted by an SOU employee.
29051	Interagency Training - Educational Instruction Services	To record costs associated with employee training conducted by another agency of the State of Oregon.
29052	Outside Training - Educational Instruction Services	To record costs associated with employee training services provided by an outside instructor, consultant or service.

This procedure may be revised at any time without notice. All revisions supersede prior procedures and are effective immediately upon approval.

D. Appendix

N/A