Southern OREGON UNIVERSITY

05.800-3 Account Code Definitions: Travel & Subcontracts

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	2-17-2017

A. Purpose

This procedure sets forth the Account Codes to be used when recording "Travel & Subcontracts" 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
38000	Transfers to OR State Agencies	Roll-up account code to record Transfers to OR State Agencies
38107	Transfer to Department of Administrative Services	To record transfers to Department of Administrative Services
38121	Transfer to Office of Governor	To record transfers to Office of Governor
38123	Transfer to Economic Development	To record transfers to Economic Development
38137	Transfer to Justice	To record transfers to Justice
38141	Transfer to Division of State Lands	To record transfers to Division of State Lands
38150	Transfer to Department of Revenue	To record transfers to Department of Revenue
38155	Transfer to Legislative Assembly	To record transfers to Legislative Assembly
38156	Transfer to Legislative Administration	To record transfers to Legislative Administration
38165	Transfer to Secretary of State	To record transfers to Secretary of State
38170	Transfer to Treasury Department	To record transfers to Treasury Department
38177	Transfer to Lottery Commission	To record transfers to Lottery Commission
38198	Transfer to Judicial Department	To record transfers to Judicial Department
38199	Transfer to Government Standards and Practices Committee	To record transfers to Government Standards and Practices Committee

38248	Transfer to Military Department	To record transfers to Military Department
38250	Transfer to Marine Board	To record transfers to Marine Board
38257	Transfer to State Police	To record transfers to State Police
38259	Transfer to Public Safety Standards & Training	To record transfers to Public Safety Standards & Training
38274	Transfer to Veterans' Affairs	To record transfers to Veterans' Affairs
38291	Transfer to Corrections Division	To record transfers to Corrections Division
38309	Transfer to Mental Health Division	To record transfers to Mental Health Division
38330	Transfer to Department of Energy	To record transfers to Department of Energy
38333	Transfer to Health Division	To record transfers to Health Division
38340	Transfer to Department of Environmental Quality	To record transfers to Department of Environmental Quality
38410	Transfer to Human Services	To record transfers to Human Services
38411	Transfer to Senior & Disabled Services	To record transfers to Senior & Disabled Services
38412	Transfer to Children's Services Division	To record transfers to Children's Services Division
38423	Transfer to Commission on Child and Family	To record transfers to Commission on Child and Family
38436	Transfer to Workers Compensation Board	To record transfers to Workers Compensation Board
38440	Transfer to Consumer and Business Services	To record transfers to Consumer and Business Services
38461	Transfer to Adult and Family Services	To record transfers to Adult and Family Services
38471	Transfer to Employment Division	To record transfers to Employment Division
38520	Transfer to Community College Services	To record transfers to Community College Services
38543	Transfer to State Library	To record transfers to State Library
38575	Trf to: Scholarship Comm	To record transfers to Student Assistance Commission
38581	Transfer to Department of Education	To record transfers to Department of Education
38582	Transfer to Vocational Rehabilitation	To record transfers to Vocational Rehabilitation
38585	Transfer to Blind Commission	To record transfers to Commission for the Blind
38603	Transfer to Agriculture	To record transfers to Agriculture
38622	Transfer to Fair & Expo Center	To record transfers to Fair & Expo Center
38628	Transfer to Forest Research	To record transfers to Forest Research
38629	Transfer to Department of Forestry	To record transfers to Department of Forestry
38632	Transfer to Geology & Mineral Industries	To record transfers to Geology & Mineral Industries
38635	Transfer to Department of Fish and Wildlife	To record transfers to Department of Fish and Wildlife

38660	Transfer to Land Conservation and Development Commission	To record transfers to Land Conservation and Development Commission
38690	Transfer to Water Resources	To record transfers to Water Resources
38710	Transfer to Parks and Recreation	To record transfers to Parks and Recreation
38730	Transfer to Department of Transportation	To record transfers to Department of Transportation
38845	Transfer to Oregon Liquor Control Commission	To record transfers to Oregon Liquor Control Commission
38847	Transfer to Board of Medical Examiners	To record transfers to Board of Medical Examiners
38851	Transfer to Board of Nursing	To record transfers to Board of Nursing
38860	Transfer to Public Utilities Commission	To record transfers to Public Utilities Commission
38862	Transfer to State Racing Commission	To record transfers to State Racing Commission.
38914	Transfer to Housing & Community Services	To record transfers to Housing & Community Services.
38919	Transfer to Real Estate Agency	To record transfers to Real Estate Agency.
38999	Transfer to Other State Agencies	To record transfers to Other State Agencies.
39000	Travel	Roll-up account code to summarize Travel expenses.
39400	In-State Travel	Roll-up account code to summarize In-State Travel expenses.
39412	In-State Empl Meals & Lodge Prog	To record In-State Employee Meals and Lodging.
39413	In-State Empl Air Trans Prog	To record In-State Employee Air Transportation.
39414	In-State Empl Ground Trans Prog	To record In-State Employee Ground Transportation.
39417	In-State Empl Local Mileage Reim	Local travel - mileage reimbursement incurred when employee is required to do additional local business travel, from their primary work location, or to a work location that is farther than their primary work location. Example: traveling between Campuses. Travel is less than 100 miles with no overnight stay.
39418	In-State Non-Empl Local Mileage Rei	Local travel - mileage reimbursement incurred when a non-employee is required to do additional local business travel, from their primary work location, or to a work location that is farther than their primary work location. Example: traveling between Campuses. Travel is less than 100 miles with no overnight stay.
39442	In-State Non-Empl Meals & Lodge Pro	To record In-State Non-Employee Meals and Lodging.
39443	In-State Non-Empl Air Trans Prog	To record In-State Non-Employee Air Transportation.
39444	In-State Non-Empl Ground Trans Prog	To record In-State Non-Employee Ground Transportation.
39446	In-State Group Travel	Travel expenses incurred when an academic class takes a field trip or an athletic team travels to a sports event for competition. Use for all trip expenses for the group including any employee sponsors (instructors, academic advisors, or coaches) and students (class members, participants, or players). Note: This account **cannot** be used when all participants are employees.
39472	In-State Training Rel Meals & Lodge	To record In-State Training Related Meals and Lodging
39473	In-State Training Air Trans Pro	To record In-State Training Air Transportation
39474	In-State Training Ground Trans	To record In-State Training Ground Transportation
39492	Sponsored Workshop Speaker Travel - No Indirect Cost	Travel expenses incurred when an agency, that doesn't allow F&A on speaker travel, sponsors a workshop and restricted funds are used to pay these travel expenses. There is no indirect cost charged against this account code. An example would be when NSF sponsors a workshop and pays travel expenses for the speaker.

39500	Out-of-State Travel	Roll-up account code to record Out-of-State Travel
39512	Out-of-State Empl Meals & Lodge Pro	To record Out-of-State Employee Meals and Lodging
39513	Out-of-State Empl Air Trans Prog	To record Out-of-State Employee Air Transportation
39514	Out-of-State Ground Trans Prog	To record Out-of-State Ground Transportation
39542	Out-of-State Non-Empl Meals & Lodge	To record Out-of-State Non-Employee Meals and Lodging
39543	Out-of-State Non-Empl Air Trans Prog	To record Out-of-State Non-Employee Air Transportation
39544	Out-of-State Non-Empl Ground Trans	To record Out-of-State Non-Employee Ground Transportation
39545	Out-of-State Non-Employee Program Travel	Travel expenses incurred when a non-employee travels out-of-state for the benefit of the department or institution.
39546	Out-of-State Group Travel	Travel expenses incurred when an academic class takes a field trip out-of-state or an athletic team travels out-of- state to a sports event for competition. Use for all trip expenses for the group including any employee sponsors (instructors, academic advisors, or coaches) and students (class members, participants, or players). Note: This account cannot be used when all participants are employees.
39572	Out-of-State Train Rel Meals & Lodg	To record Out-of-State Training Related Meals and Lodging
39573	Out-of-State Train Rel Air Trans	To record Out-of-State Training Related Air Transportation
39574	Out-of-State Train Rel Ground Trans	To record Out-of-State Training Related Ground Transportation
39600	Foreign Travel	Roll-up account code to record Foreign Travel
39612	Foreign Empl Meals & Lodge Prog	To record Foreign Employee Meals and Lodging
39613	Foreign Empl Air Trans Prog	To record Foreign Employee Air Transportation
39614	Foreign Empl Ground Trans Prog	To record Foreign Employee Ground Transportation
39615	Foreign Employee Program Travel	Travel expenses incurred when an employee travels out of the United States for the benefit of the department or institution.
39616	Foreign Employee Training Travel	Travel expenses incurred when an employee travels out of the United States to receive training.
39642	Foreign Non-Empl Meals & Lodge Prog	To record Foreign Non-Employee Meals and Lodging
39643	Foreign Non-Empl Air Trans Prog	To record Foreign Non-Employee Air Transportation
39644	Foreign Non-Empl Ground Trans Prog	To record Foreign Non-Employee Ground Transportation
39645	Foreign Non-Employee Program Travel	Travel expenses incurred when a non-employee travels out of the United States for the benefit of the department or institution.
39646	Foreign Group Travel	This code should be used for group travel to, from, or within a foreign country. Use for all trip expenses for the group including any employee sponsors (instructors, academic advisors, or coaches) and students (class members, participants, or players). This account cannot be used when all participants are employees.
39672	Foreign Training Rel Meals & Lodge	To record Foreign Training Related Meals and Lodging
39673	Foreign Training Rel Air Trans	To record Foreign Training Related Air Transportation
39674	Foreign Training Rel	To record Foreign Training Related
39700	Taxable Travel Ground Trans	To record Taxable Travel Ground Transportation
39712	Employee Travel - Taxable (W- 2 Reportable)	Employee Travel - Taxable (W-2 Subject)
39713	Dependent of Employee Travel - Taxable (W-2 Reportable)	Dependent of Employee Travel - Taxable (W-2 Subject)
39742	Non-employee Travel - Taxable (tax reportable)	Non-employee Travel - Taxable (tax reportable)

39743	Dependent of Non-employee Travel - Taxable (tax reportable)	Dependent of Non-employee Travel - Taxable (tax reportable)
39900	Sub-contracts & Sub-grants	Roll-up account code to record sub-contracts and sub-grants
39901	Sub-contract/Sub-grant up to/incl $25k	Roll-up account code to record sub-contract/sub-grant up to and including $25,000
39902	Sub-contract/Sub-grant A up to/incl $25k	Sub-contract/Sub-grant A up to/including $25k
39903	Sub-contract/Sub-grant B up to/incl $25K	Sub-contract/Sub-grant B up to/including $25K
39904	Sub-contract/Sub-grant C up to/incl $25K	Sub-contract/Sub-grant C up to/including $25K
39919	Subcont/Subgrnt in Excess of $25K	Roll-up account code to record sub-contract/sub-grant in Excess of $$25,000
39920	Sub-contract/Sub-grant in excess of $25K prior to July 1, 2001	Sub-contract/Sub-grant in excess of $25K prior to July 1, 2001
39921	Sub-contract/Sub-grant A in excess of $25K	Sub-contract/Sub-grant A in excess of $25K
39922	Sub-contract/Sub-grant B in excess of $25K	Sub-contract/Sub-grant B in excess of $25K
39923	Sub-contract/Sub-grant C in excess of $25K	Sub-contract/Sub-grant C in excess of $25K
39950	Sub-contract/Sub-grant <=$25K after Jul-01	Roll-up account code to record sub-contract/sub-grant <= $25,000 after July 1
39960	Subcont/Subgrnt >$25K after Jul-01	Roll-up account code to record sub-contract/sub-grant > $25,000 after July 1

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