

05.800-7 Account Code Definitions: Internal Sale Reimbursements

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 “Internal Sale Reimbursements” 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
70000	Indirect Charges	Roll-up code to summarize Indirect Cost expenses.
70001	Financial Administrative Costs	To record charges to financial aid Restricted Funds for the administrative cost allowance. The rate for this is generally determined by the financial aid regulations.
70005	Facilities and Administrative Costs	To record charges for indirect costs related to costs covered by A21 - Cost Principles for Educational Institutions. This code is used only when recording expense transactions and usually applies to grant, contract or other sponsored program funds.
79000	Internal Sales Reimbursement	Roll-up code to summarize the sale of services/supplies being provided between two campus departments. The department providing the services will be credited using one of these “Internal Sales Reimbursement” codes, which will represent the amount they are to receive. At the present time, these codes are not to be used with “Proprietary” Funds (Auxiliary or Service Center Funds, see 09xxx series for these fund
79100	Publication/Graphics Internal Reimbursement	Roll-up code to summarize internal sales related to Publications or Graphic work being provided by a campus department
79103	Press Reimbursement	To record resources received from another campus department related to Press Reimbursements.
79106	Photography and Artist Reimbursement	To record resources received from another campus department related to Press Reimbursements.
79107	Duplicating and Copying Reimbursement	To record resources received from another campus department related to Press Reimbursements.
79108	Printing and Publishing Reimbursement	To record resources received from another campus department related to Press Reimbursements.
79110	Copy Service Reimbursement	To record resources received from another campus department related to Press Reimbursements.
79111	Paper Sales Reimbursement	To record resources received from another campus department related to Press Reimbursements.
79120	Mailing Services Reimbursement	To record resources received from another campus department related to Press Reimbursements.

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79121	Mailing Supplies Reimbursement	To record resources received from another campus department related to Press Reimbursements.
79122	Advertising Reimbursement	To record resources received from another campus department related to Press Reimbursements.
79200	Computer Services Internal Reimbursement	Roll-up code to summarize internal sales related to Computer Services being provided to another campus department.
79201	Machine Processing Reimbursement	To record resources received from another campus department related to Machine Processing Reimbursement
79202	Disk and Tape Storage Reimbursement	To record resources received from another campus department related to Disk and Tape Storage Reimbursement
79203	Programming Reimbursement	To record resources received from another campus department related to Programming Reimbursement
79204	Data Entry Reimbursement	To record resources received from another campus department related to Data Entry Reimbursement
79205	Computer Service Material and Supplies Reimbursement	To record resources received from another campus department related to Computer Service Material and Supplies Reimbursement
79206	Computer Center Other Reimbursement	To record resources received from another campus department related to Computer Center Reimbursement - Other
79209	Computer Center Services Reimbursement	To record resources received from another campus department related to Computer Center Services Reimbursement
79300	General/Miscellaneous Internal Reimbursement	Roll-up code to summarize internal sales related to some General or Miscellaneous activities.
79301	Instructional Sales Reimbursement	To record resources received from another campus department related to Instructional Sales Reimbursement
79313	Rentals Reimbursement	To record resources received from another campus department related to Rentals Reimbursements.
79314	Physical Plant Sales Reimbursement	To record resources received from another campus department related to credits for services rendered by sub-units within the Physical Plant. For Physical Plant use only.
79316	Risk Management Insurance Recover Reimbursement	To record resources received from another campus department related to Risk Management insurance recovery reimbursements from the self-insurance pool for recovery of losses from claims made for general liability, property, etc.
79317	Recycling & Sustainability Reimbursement	To record resources received from another campus department related to Recycling and Sustainability activities.
79320	Telecommunications Service Reimbursement	To record resources received from another campus department related to Telecommunications Service Reimbursement
79325	Food Service/Catering Reimbursement	To record resources received from another campus department related to Food Service/Catering Reimbursement
79331	Animal Sales Reimbursement	To record resources received from another campus department related to Animal Sales Reimbursement
79332	Animal Board Reimbursement	To record resources received from another campus department related to Animal Board Reimbursement
79333	Feed and Bedding Sales Reimbursement	To record resources received from another campus department related to Feed and Bedding Sales Reimbursement
79334	Veterinary Surgery and Surgical Equipment Reimbursement	To record resources received from another campus department related to Veterinary Surgery and Surgical Equipment Reimbursement
79341	Mechanical Parts & Supplies Reimbursements	To record resources received from another campus department related to Mechanical Parts & Supplies Reimbursements
79342	Special Material Sales Reimbursement	To record resources received from another campus department related to Special Material Sales Reimbursement

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79343	Technical Services Reimbursement	To record resources received from another campus department related to Technical Services Reimbursement
79350	Resale of Equipment Reimbursement	To record resources received from another campus department related to the sale of equipment, purchased or manufactured by a unit of the institution.
79360	Health Care Services Reimbursement	To record resources received from another campus department related to Health Care Services Reimbursement
79361	Pharmacy Reimbursement	To record resources received from another campus department related to Pharmacy Reimbursement
79381	Conference Reimbursement	To record resources received from another campus department related to Conference Reimbursement
79382	Trip and Tour Reimbursement	To record resources received from another campus department related to Trip and Tour Reimbursement
79383	Transportation Reimbursement	To record resources received from another campus department related to Transportation Reimbursement
79384	Parking Permits Reimbursement	To record resources received from another campus department related to Parking Permits Reimbursement
79385	Vehicle and Equipment Use Reimbursement	To record resources received from another campus department related to Vehicle and Equipment Use Reimbursement
79387	Vehicle Servicing Reimbursement	To record resources received from another campus department related to Vehicle Servicing Reimbursement
79388	Vehicle Fuel Sales Reimbursement	To record resources received from another campus department related to Vehicle Fuel Sales Reimbursement
79390	Administrative Services Reimbursement	To record resources received from another campus department related to Administrative Services Reimbursement
79391	Miscellaneous Sales Reimbursement	To record resources received from another campus department related to Miscellaneous Sales Reimbursement
79392	Miscellaneous Services Reimbursement	To record resources received from another campus department related to Miscellaneous Services Reimbursement
79393	Specialized Service Center - Operation & Maintenance Reimbursement	To record resources received from another campus department related to Operation and maintenance income from fully costed specialized service center. See also 28203 - Operation and Maintenance of Physical Plant Overhead Charge.
79394	Specialized Service Center - General & Administrative Reimbursement	To record resources received from another campus department related to General and administrative income from fully costed specialized service center. See also 28204 - General Administration Overhead Charge.
79395	Specialized Service Center - Building Use Reimbursement	To record resources received from another campus department related to Building use income from fully costed specialized service center. See also 28202 - Building Use Overhead Charge.
79398	Departmental Allocations to Service Departments	To record resources received from another campus department related to amounts credited to a service department to subsidize a service that is not self-supporting (see account code 24902 - Service Department Support Charge).

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