Chart of Accounts

The Chart of Accounts is the “key” to Banner Finance. It defines the accounting distribution used on all transactions processed in the Banner Finance module.

The Chart of Accounts is a set of fields that contain certain values. These values are organized into tables, and it is the structure and relationships of these tables that form the foundation of the Chart of Accounts. This structure determines how data is collected and recorded in the various Banner modules and how that data is retrieved for financial transactions and financial reporting.

The Chart of Accounts structure in Banner is composed of six elements: Fund, Organization, Account, Program, Activity, and Location (FOAPAL). The chartfield elements classify how revenues, expenses, assets, liabilities, and equity are recorded. Four of these chartfield elements are required: Fund, Organization, Account, and Program (FOAP).

Index Codes

The Index Code is a six (6) digit code that automatically translates or converts your finance information into the full fund, organization and program components of the “FOAPAL” element string. This code can be used in Banner when purchasing goods and services or to obtain balance information.

<table>
<thead>
<tr>
<th>Chart Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND</td>
<td>The six-digit Fund is used to specify the funding source. Examples of EWU funds include General Operating, Auxiliary Enterprises and Grants.</td>
</tr>
<tr>
<td>ORGANIZATION</td>
<td>The five-digit Organization code identifies the department (such as the Office of the President, the General Accounting Office, the Biology department, etc.).</td>
</tr>
<tr>
<td>ACCOUNT</td>
<td>The five-digit Account code classifies and describes the type of activity being recorded such as revenues and expenditures in the Operating Ledger and assets and liabilities in General Ledger.</td>
</tr>
<tr>
<td>PROGRAM</td>
<td>The five-digit Program code identifies the major purpose of the expenditures and accumulates expenditure information into major categories such as instruction, research or academic support etc.</td>
</tr>
<tr>
<td>ACTIVITY</td>
<td>The Activity code is optional and is used primarily for specialized reporting.</td>
</tr>
<tr>
<td>LOCATION</td>
<td>The location code is optional and is used to identify physical locations (for example Showalter Hall).</td>
</tr>
</tbody>
</table>
In the operating ledger the account identifies the revenues and expenditures. The following sections provide the definitions for each account.

**REVENUE**

The actual assigned account codes and definitions are listed below.

**Tuition & Fees**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>51000</td>
<td>Tuition (Building and Operating), and Student &amp; Activity Fees – Basic fees established by statute for residents and non-residents; part-time and full time. These fees are accounted for in the appropriate state, local and auxiliary funds.</td>
</tr>
<tr>
<td>51001</td>
<td>Summer Tuition</td>
</tr>
<tr>
<td>51002</td>
<td>Bond Payment, S &amp; A Fees</td>
</tr>
<tr>
<td>51003</td>
<td>ELI/AUAP S &amp; A Fees</td>
</tr>
<tr>
<td>51100</td>
<td>Continuing Education Fee – Fee established for courses taken through various continuing education programs.</td>
</tr>
<tr>
<td>51200</td>
<td>Special Course Fees – A dedicated fee established for special courses. The fee covers materials and supplies used during the course, i.e., Photography Supplies or costs incurred due to the nature of the course, i.e., River Rafting.</td>
</tr>
<tr>
<td>51300</td>
<td>Other Educational Incidental Fees – All student fees and charges which are secondary or subordinate to the regular educational fees.</td>
</tr>
<tr>
<td>51301</td>
<td>Employee Course Audit Fee</td>
</tr>
<tr>
<td>51302</td>
<td>Running Start Fee</td>
</tr>
<tr>
<td>51303</td>
<td>Technology Fee Waiver</td>
</tr>
<tr>
<td>51304</td>
<td>Student Health Fee</td>
</tr>
<tr>
<td>51305</td>
<td>EWU Employee Fee</td>
</tr>
<tr>
<td>51306</td>
<td>Financial Aid Fund</td>
</tr>
<tr>
<td>51307</td>
<td>Washington National Guard</td>
</tr>
</tbody>
</table>

**Gifts, Grants and Contracts**

Federal Government Agencies – Funds received directly from the federal government for which the institution must account for directly to the federal government.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>52000</td>
<td>Federal Receivable</td>
</tr>
<tr>
<td>52001</td>
<td>Vendor Contracts</td>
</tr>
<tr>
<td>52002</td>
<td>Department of State</td>
</tr>
<tr>
<td>52003</td>
<td>National Endowment for the Arts</td>
</tr>
<tr>
<td>52004</td>
<td>Corporation for National Service</td>
</tr>
<tr>
<td>52005</td>
<td>Department of Agriculture</td>
</tr>
<tr>
<td>52006</td>
<td>Department of Defense</td>
</tr>
<tr>
<td>52007</td>
<td>Department of Health &amp; Human Services</td>
</tr>
<tr>
<td>52008</td>
<td>Department of Interior</td>
</tr>
<tr>
<td>52009</td>
<td>Department of Commerce</td>
</tr>
<tr>
<td>52010</td>
<td>National Science Foundation</td>
</tr>
<tr>
<td>52011</td>
<td>Small Business Administration</td>
</tr>
<tr>
<td>52012</td>
<td>Veterans Administration</td>
</tr>
<tr>
<td>52013</td>
<td>Department of Justice</td>
</tr>
<tr>
<td>52014</td>
<td>Department of Labor</td>
</tr>
<tr>
<td>52015</td>
<td>National Endowment for the Humanities</td>
</tr>
<tr>
<td>52016</td>
<td>Department of Energy</td>
</tr>
<tr>
<td>52017</td>
<td>Department of Education</td>
</tr>
<tr>
<td>52018</td>
<td>General Service Administration</td>
</tr>
<tr>
<td>52019</td>
<td>Federal Revenues</td>
</tr>
<tr>
<td>52020</td>
<td>Environmental Protection Agency</td>
</tr>
<tr>
<td>52021</td>
<td>NASA</td>
</tr>
<tr>
<td>52022</td>
<td>Housing &amp; Urban Development</td>
</tr>
<tr>
<td>52023</td>
<td>Department of Transportation</td>
</tr>
<tr>
<td>52090</td>
<td>Federal Revenue Pass Thru</td>
</tr>
<tr>
<td>52091</td>
<td>Federal Student Loan Contribution</td>
</tr>
<tr>
<td>52092</td>
<td>Federal Reimbursement on cancelled loans</td>
</tr>
<tr>
<td>52100</td>
<td>State of Washington Governmental Agencies</td>
</tr>
<tr>
<td></td>
<td>– Those funds received from the State of Washington for use as</td>
</tr>
<tr>
<td></td>
<td>designated by the gift, grant or contract for purposes other</td>
</tr>
<tr>
<td></td>
<td>than those provided for through appropriations.</td>
</tr>
<tr>
<td>52110</td>
<td>State Government Agencies (Not Washington)</td>
</tr>
<tr>
<td></td>
<td>– Those funds received from states other than Washington for</td>
</tr>
<tr>
<td></td>
<td>use as designed by the gift, grant, or contract.</td>
</tr>
<tr>
<td>52200</td>
<td>Local Government Agencies</td>
</tr>
<tr>
<td></td>
<td>– Those funds received from a local government agency for use</td>
</tr>
<tr>
<td></td>
<td>as designated by the gift, grant or contract.</td>
</tr>
<tr>
<td>52300</td>
<td>Private Individuals and Agencies</td>
</tr>
<tr>
<td></td>
<td>– Those funds received from private organizations or individuals</td>
</tr>
<tr>
<td></td>
<td>for use as designed by the gift, grant or contract.</td>
</tr>
</tbody>
</table>

**Services of Educational Activities**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>54001</td>
<td>Educational Activities – Fees received from sale of services</td>
</tr>
<tr>
<td></td>
<td>related to an educational function. These fees contribute to</td>
</tr>
<tr>
<td></td>
<td>the support of related activities. Not currently used.</td>
</tr>
</tbody>
</table>
Sales and Services of Auxiliary Enterprises

55000 Sales & Services of Auxiliary Enterprises – Funds received from the sale of services, supplies or materials which were secured or produced for resale, i.e., Bookstore. Note: Each functional area further defines type of revenues.

Other Sources – Revenue

56000 Local Investment/Interest Income – Funds received as earnings on investments made from General Local Bank Account, i.e., Interest.

56100 Capital Gains – Gain realized on investment at time of sale.

56110 Capital Losses - Loss realized on investment at time of sale.

56200 Unrealized Capital Gains – Adjustment to reflect an increase in fair value of investment resulting in unrealized gain. This entry is normally recorded at the end of a fiscal year.

56210 Unrealized Capital Losses – Adjustment to reflect decrease in fair value of investment resulting in unrealized loss. This entry is normally recorded at the end of a fiscal year.

56500 Endowment Income – The unrestricted endowment income received by the institution into current funds.

56700 Treasury Deposit Income – Funds received as earnings on deposits held by the State Treasury for State AFRS Fund 061.

56710 Treasury Investment Income – Funds received as earnings on investments held by the State Treasury for State AFRS Fund 061.

56800 Interest Income Collected – Interest collected on student loans.

56810 Interest Income Cancelled – Interest cancelled on student loans.

57000 Rental Income – Funds received from the rental or lease of institutional land, buildings or equipment. Each functional area further defines type of rental income.

57300 Fine & Forfeiture Income – Funds collected under institutional policies and regulations for the replacement of lost or destroyed books, supplies, or equipment; forfeited deposits or fines.

57301 Late Registration Fine
57302 Add/Drop Fine
57303 Late Payment Fine
57304 Return Check Fee
57305 Library Fine
57306 H & D Forfeited Room Deposit
57307 H & D Damage Fines
57308 H & D Hall Fines & Forfeitures
Parking Fines
Student Disciplinary Fines
Epic- Damage and Cleaning Fine
Library- Lost Book Fine
Sports & Recreation- Lost Equipment Fine

Sale of Property Income – Funds realized from the sale of supplies and equipment which was not purchased for resale.

Sales of Services – Funds derived from the sale of services of institutional operations, not as a product directly for resale.

Cash Over and Short – Funds identified at the time of deposit where the receipts and monies do not balance.

Other Revenues – Funds received which are incidental to the operation of the institution and cannot be identified as one of the above object codes.

Graduate Program- Thesis Revenue
H & D- Flex Vendor Administrative Fee
Library- Copies Revenue
Sports & Recreation- Towel Fee
Sports & Recreation- G P User Fee

Other Sources – Non-Revenue

Debt Service Transfer – Transfer between funds for debt service payments (i.e., Fund 061 to Fund 001).

Recharges

Services Recharge- Interdepartmental charges for services. To be used in Service Funds.

Goods Recharge- Interdepartmental sales of goods and supplies as a result of cost of goods sold. To be used in service and auxiliary enterprises.

Salaries Recharge- Interdepartmental charges for salaries and benefits.

Recharge Centers – Interdepartmental sales of goods and supplies in established and authorized recharge centers.

Administrative Costs – Administrative allowance cost recovery in support of functions provided by centralized fiscal areas.
**Indirect Cost Recoveries** - Recovery of costs incurred by the university in support of grants and contracts. Distribution is governed by university indirect cost policy.

- 58500 Grants Administration
- 58501 Academic Department
- 58502 Faculty
- 58503 College
- 58504 Provost
- 58505 Library
- 58506 Audit Function
- 58507 University Support

- 58550 Federal Financial Aid Programs - Recovery of costs in support of Federal Financial Aid Programs.

- 58551 State Financial Aid Programs – Recovery of costs in support of State Financial Aid Programs.

**Governmental Appropriations**

- 59000 State Appropriations – Operating: Current activity of State appropriated funds based on expenditures to date.

- 59010 State Appropriations – Capital: Current activity of state appropriated funds based on expenditures to date.

**EXPENDITURE**

The actual assigned codes and their definitions are listed below.

**Salaries and Wages**

**Administrative**

All employees/positions in institutions of higher education which have been defined as exempt by RCW 41.06 by the Washington Personnel Resources Board, and by the governing board of the institution excluding faculty (whose primary responsibilities are teaching and research), graduate assistants and students.

- 61100 Administrative - Regular base salary for administrative exempt employees.
- 61200 Administrative – Additional salary for administrative exempt employees whose regular base salary is less than full time.
Faculty
All employees/positions in institutions of higher education whose primary responsibilities are teaching, research or public service or any combination of these, including librarians and positions held by matriculating students approved by the graduate program. Term(s) can be for quarter, semester, year, annual year or longer. The type of pay includes regular time, professional leave and sick leave for permanent full-time faculty, permanent part-time faculty, temporary full-time faculty and temporary part-time faculty.

62100  Faculty, Regular – Regular appointments, retiree hirebacks, department chair and merit bonus.
62200  Faculty, Overload – Payment of overload for regular appointments.
62300  Faculty, Temporary/Part-time - Part time/temporary quarter to quarter appointments and additional appointment for regular faculty who are less than 100%.
62400  Faculty, Teaching Assistant - Graduate assistants, graduate associates and graduate instructors.
62500  Faculty, LTD – Record compensation for long term disability.

Classified
All employees/positions under the jurisdiction of the Washington Personnel Resources Board as defined in the RCW 41.06. Full-time employees will be employed in a pay status that normally offers not less than a 40-hour week. Part-time employees will be employed in a pay status that offers less than a 40-hour week, but more than a 20-hour week. Shift Differential is the additional compensation an employee receives when a majority of time worked daily or weekly is between 5:00 p.m. and 7:00 a.m.

63100  Classified, Regular – Regular base salary
63200  Classified, Shift Differential – Additional compensation for employees qualifying for shift differential.

Sick Leave Buy Out and Terminal Leave
Sick Leave Buy Out is the salary an eligible employee receives for unused sick leave either (1) in January for unused sick leave accumulated in the previous year (RCW 41.04.34) or (2) at retirement or death. Terminal Leave is the salary received by an employee for accrued vacation leave upon termination of employment. These apply to salaried employees who accrue compensable leave.

64110  Sick Leave Buy Out- Administrative
64100  Sick Leave Buy Out- Classified
64200  Terminal Leave- Classified
64210  Terminal Leave- Administrative
64220  Terminal Leave- Faculty

Accrued Sick Leave, Annual Leave and Compensatory Time
The change in accrued sick leave, annual leave balances and compensatory time at the end of a fiscal year is recorded by Fund. This represents salaries for the amount of annual leave owed but not paid and the estimated amount of accumulated sick leave that is probable the university will cash out.
64300 Accrued Sick Leave
64310 Accrued Annual Leave
64320 Accrued Compensatory Time

**Employee Benefits**

All benefits for full time exempt, faculty and classified will be charged using the 15xx range of object codes.

**Old Age, Survivors and Disability Insurance (OASI) and Medicare**
University’s share of OASI and Medicare.

65100 OASI
65110 Medicare

**Retirement and Pensions**
University’s share of retirement and pension benefits.

65200 Retirement
65210 Supplemental Retirement
65220 NPO Supplemental Retirement

**Insurance**
University’s share of the medical aid, industrial insurance, and health, life and disability insurance.

65300 Medical Aid and Industrial Insurance
65400 Health, Life and Disability Insurance

**Unemployment Compensation**
The amount accrued to pay for the unemployment compensation benefits received by ex-state employees.

65500 Unemployment Compensation

**Employee Tuition Waiver**
The value of the tuition waivers granted to employees.

65900 Employee Tuition Waiver

**Hourly Wages, Overtime and Benefits**

**Hourly Wages**
All employees other than those described previously. This includes non-student, students, and students funded by college work-study funds.

66100 Non-student wages
66200 Student wages

6/9/2011
Overtime
Additional amount paid to employees working overtime and other call-back provisions of contracts.

66500 Overtime – Classified
66510 Overtime – Student wages
66520 Overtime – Non-student wages
66530 Overtime - Administrative
66540 Compensatory Time

Additional Hours
Additional amount paid to part-time salaried employees who work in excess of regular hours up to 40 hours per week.

66600 Additional Hours – Classified
66610 Additional Hours – Administrative

Benefits
All benefits for hourly wages and overtime.

67100 OASI
67110 Medicare
67200 Retirement
67300 Medical Aid and Industrial Insurance
67400 Health, Life and Disability
67500 Unemployment Compensation

Direct Expense

Cost of Goods Sold

71000 Books for Resale and Printed Materials – Textbooks, new and used, other books and printed materials. Includes general merchandise for resale.

71001 Food and Merchandise for Resale – Meat, fish, poultry, daily products, fruits, vegetables, eggs, canned goods, food staples, bread and bakery products, beverages, candy, gum, cigarettes and tobacco, magazines, papers, gifts, novelties, sundries. Includes general merchandise for resale.

71002 Diesel
71003 H & D – Food
71004 H & D – Cleaning
Inventory Adjustments – Amounts recorded as increase or decrease due to inventory gains or losses.

Personal Services

Personal services mean professional or technical expertise provided by a consultant to accomplish a specific study, project, task, or other work statement. This includes contracts/agreements with independent individuals or firms to perform a service or render an opinion or recommendation according to the consultant’s methods and without being subject to the control of the university except as to the results of the work. Payments are generally subject to reporting on IRS Form 1099.

Contractual Services

Specialized contractual services for routine, continuing and necessary functions not included in Personal Services above. Payments are generally subject to IRS reporting on Form 1099. Payments to a corporation, other than medical services suppliers, should be coded to Purchased Services 71213. Direct payments to doctors or others providing health care services under insurance plans should be coded to 71212.
Purchased Services - General – Other services not specifically covered in previous accounts.

Purchased Services – IT Training – Services purchased for technology training.

Direct Payments to Providers – Contracts entered into for professional or technical services to be provided by an organization which will result in the delivery of direct services to individual clients, such as medical services.

Goods and Services

Utilities
Amounts expended for utility services.

71300 Electricity
71310 Natural Gas
71311 Diesel
71320 Water
71330 Sewage
71350 Waste Disposal
71360 Power Plant

Supplies and Materials
All materials and supplies, whether acquired by formal contract or other forms of purchase which are: (a) ordinarily consumed or expended within one year after being put into service; (b) converted in the process of construction or manufacture; or (c) used to form a minor part of equipment or fixed property.

71400 Supplies - All supplies which include office, instructional/research/ medical, data processing, computer, photographic, graphic arts, electronic media film and theatre, athletic, recreational, cleaning, campus safety & police & uniforms, and environmental health, kitchen and housekeeping, copy & reproduction, telecommunications, and other miscellaneous supplies, non-library books, brochures, and other printed materials. No small appliance or equipment exceeding $300 per unit.

71402 Library OCLO

71403 Facilities Maintenance Supplies - Supplies including custodial, janitorial, hardware, abrasives, paints, fertilizers, seeds, sprays, chemicals, small tools, flowers, shrubs, etc. (and reclass)

71404 Facilities Maintenance Supplies- Reclass- Reclassification of costs.
Printing

71410 Printing - Printing, duplicating, and copying services provided by a commercial printer. Also, includes binding, typesetting, labeling, and folding, etc.

71411 Printing - Copier – University departmental copier charges for usage and recharged via special journal.

71412 Printing - Print Shop – Printing services provided by the Print Shop and recharged via special journal.

Communications

71420 Telephone – Telephone bills only including 800 numbers or toll number maintenance, cell phone bills.

71421 Miscellaneous Communication – United Parcel, Federal Express, fax usage, on-line (internet) services, satellite downlink, paging services.

71422 Postage - Meter machines refills, permit fees and all classes and rates of postage.

Rentals and Leases

71430 Rental Equipment & Other - All rental and leases of equipment, films, media, and miscellaneous items including demurrage; also postage meter rental.

71431 Rental – Building and Room – All building, office, conference room rentals or leases.

71432 Rental Land – Leases or rental of land.

71433 Rental Annual Leases – Rental and leases of copiers and other annual leases.

Repairs
Normal upkeep or restoration of buildings, equipment to keep them in their present condition, prevent deterioration or restore them to previous condition.

71440 Repairs - Building
71441 Repairs - Equipment
71442 Repairs - IT Equipment – Any technology equipment
71443 Repairs - Maintenance - Utilities, Grounds and Other
71444 Repairs - Vehicles
71445 Repairs - Auto Shop
Other

71446 Vehicle – Gas – Purchase of fuel from external service.

71447 Vehicle – Fuel Farm – Purchase of fuel for the Fuel Farm.

71450 Data Processing Services – Department of Information Services or other state data processing installations for data processing services.

71451 Attorney General – Attorney General’s Legal Services revolving fund for legal services.

71452 Personnel Services – Department of Personnel for services in connection with the appointment, training, promotion, transfer, layoff, recruitment, retention, classification, compensation, removal, discipline, labor relations and welfare of state employees. Includes HEPB, Employment Security and other services.

71453 Auditing Services – Office of State Auditor for auditing services.

71454 Archives & Records Management – Secretary of State for archiving, storage and records management services.

71455 OMWBE Services – Office of Minority and Women’s Enterprises for services.

71460 Dues and memberships – Individual and/or department participation in associations, organizations and conventions.

71461 Conference & Registration Fees – Conference and meeting registrations. Includes teleconferences.

71462 Insurance – Liability, property, vehicle, fire, accident, and all other forms of insurance.

71463 Education and Training of Employees – Training coordinated through Human Resources. Also for employee classes for re-certification and asbestos training.

71464 Subscription Non-Library – Periodicals, magazine, newspaper and other subscription services for departmental use.

71470 Miscellaneous Other – Goods and services other than those described in above object codes.

71471 Freight – Freight costs which are not identifiable with purchase.

71472 Public Relations - Advertising, banners, promotions, reimbursement, meals, awards, prizes and tickets.

71473 Miscellaneous Fees & Interest – Fees and interest expense other than those described in above object codes.
Work-study – Miscellaneous -

Collection Expense – Payments to collection agencies.

Bad Debt Expense – Portion of receivable balance now determined to be uncollectible.

Procurement Card – Default account used with procurement card services.

Non-capitalized Small & Attractive - All furnishings and equipment that is small and attractive except technology and software as defined in the State Administrative & Accounting Manual section 30.40.20. These items are tagged.

IT Equipment – Small & Attractive – Use for technology equipment purchases.

Software – Small & Attractive – Use to record software purchases.

Equipment – Non-Capitalized – All furnishings and equipment except technology and software that are not considered small and attractive.

IT Equipment – Non-Capitalized – Use for technology equipment purchases.

Software – Non-Capitalized – Use for software purchases.

Travel

Subsistence and Lodging
Employee lodging and/or subsistence expenses incurred while traveling on official university business.

In-State – Per Diem
In-State Per Diem - Taxable
Out-of-State – Per Diem
Out-of-State – Per Diem - Taxable

Air Transportation
Employee air transportation expenses incurred while traveling on official university business.

In-state – Air Fare
Out-of-State – Air Fare

Private Automobile Mileage
Employee reimbursement for private car mileage incurred while traveling on official university business.

Private Automobile Mileage
Other Travel Expenses – All other travel costs incurred while traveling on official university business.

Prospective Employee Interview Expenses – Amounts reimbursed to prospective employees for travel and associated living expenses incurred in connection with being interviewed by agencies for future employment with the state.

Moving Expense – Employee relocation expense.

Moving Expense - Taxable

Meals (Light Refreshment) – Reimbursement or payment during meetings and training sessions per Meals and Light Refreshments procedure.

Motor Pool Services – Use of vehicles from university motor pool.

Other Motor Pool – Use of vehicles between university departments or accounts (not Motor Pool vehicles)

Administrative Costs – Recovery of overhead costs of university operations provided to university self-support areas or functions.

Recharge Centers – Recovery of costs provided by one department to another for recognized recharge centers.

**Equipment**

Equipment: Capitalized
Furniture, equipment and software costing or valued at $5,000 or greater. These items are considered as capital assets in accordance with state policy. These items are tagged.

Equipment-Capital - All furniture and equipment except technology and software that is capitalized.

IT Equipment – Capital – Use for technology equipment purchases.

Software – Capital – Use for software purchases.

Equipment: Library
All books, maps and films formally cataloged by the library. Also, sound filmstrips, slide sets, prepared transparencies and prerecorded audio or video recordings, and periodicals cataloged for library.

Library – Books
Library – Periodicals
Library – Lost & Paid
Library - Grants
Capitalized Resources

Amounts paid for land, buildings, improvements other than buildings, and other items (excluding movable equipment) which have an extended useful life.

73010  Land – Cost of acquiring land, clearing and grading costs, costs of razing buildings or other improvements acquired with land and which were not intended for permanent use at time of acquisition.

73020  Building-Purchase and Construction – The acquisition cost of already constructed buildings including broker and appraisal fees, legal expense, and repairs to put buildings in required condition for intended use. Cost for fixed equipment and furnishings of a building when initially acquired. Excludes items classified as equipment under 5300. The cost of base contracts for construction, additions, alterations and modernization of buildings, including contracts for general, mechanical and electrical, even though negotiated separately. Includes the cost of all change orders or contract extensions negotiated for the construction of the building.

73030  Improvements Other Than Buildings – The construction, addition, and alterations to improvements other than buildings; such as tunnel and utility systems, water and sewer systems, street lights and signs, braces and retaining walls, parking, facilities, ferry and toll bridge construction, shoreline protection projects, and leasehold improvements.

73040  Grounds Development – Landscaping and other ground development unrelated to a building or other facility for general aesthetic, weed control or other purposes.

73050  Architectural and Engineering Services – Architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project.

73060  Capital Planning – Planning or determining feasibility of a specific capital project or projects.

73070  Relocation Costs – Reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects.

73080  Other Capital Outlays – Capital projects costs not specifically indicated above. Includes resident inspection, administrative and legal costs, safety code and compliance, survey and tests, and taxes.

73090  Works of Art – Acquisition and maintenance of permanent art collections.

Scholarships and Grants

75000  Scholarships - Financial aid to students attending the university.
Stipends – Stipends to students under oversight of Internship office.

State Financial Aid Matching – Funds to be used as matching funds for student financial aid programs.

**Loan Cancellations**

- Loan PIC – Peace Corps
- Loan PIC – Law Enforcement
- Loan PIC – TC Post 72
- Loan PIC – Bankruptcy
- Loan PIC – Child & Family
- Loan PIC – Nurse/Medical
- Loan PIC – Military Pre 72
- Loan P & I Cancellations
- Loan PIC – TC Pre 72
- Loan PIC – Teaching Service
- Loan PIC – Special Education
- Loan PIC – Death
- Loan PIC – Disability
- Loan PIC – Headstart
- Loan PIC – DOE Disability
- Loan PIC – DOE Assignment
- Loan PIC – Action Volunteer Services
- Loan PIC – Write Off

**Debt Service**

- Bond Debt Principal – The payment of principal on the various forms of indebtedness incurred by the University.
- OST Debt Principal – The payment of principal on lease/purchase agreements with Office of State Treasurer.
- Bond Debt Interest – The payment of interest on the various forms of indebtedness incurred by the University.
- OST Debt Interest – The payment of interest on lease/purchase agreements with Office of State Treasurer.
- Other Debt Service – The payment of other related charges on the various forms of indebtedness incurred by the University.
- Amortization – Record amortize costs related to bond debt.
Indirect Cost Recovery

77000  Indirect Cost Recovery – Indirect costs on grants or contracts are those costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, and institutional activity, or any other institutional activity. Object codes 8011 through 8016 further define areas identified in distribution of indirect costs.