Section 2: Account Codes

Operating Ledger Account Codes:

Revenue (0XXXX)

- 02.01 Student Tuition & Fees (01000-02099)
- 02.02 Appropriations and Resource Redistribution (02100-02999)
- 02.03 Gifts, Grants, & Contracts (03000-03999)
- 02.04 Transfers in from State Agencies (04000-05099)
- 02.05 Investment (05100-05999)
- 02.06 Sales and Services (06000-06999)
- 02.07 Medical and Hospital Services Income (07000-07999)
- 02.08 Other Revenues (08000-08799)
- 02.09 Student Loan Revenues (08800-08999)
- 02.095 Internal Sales (09000-09999)

Personal Services (10100-19999)

- 02.10 Personal Services (10100-19999)

Services and Supplies (includes Travel) (20000-39999)

- 02.11A Supplies (20XXX)
- 02.11B Agricultural Related Services & Supplies (21XXX)
- 02.11C Communications and Postage & Shipping (220XX & 225XX)
- 02.11D Facilities & Utilities Related (230XX, 233XX, 235XX, and 240XX)
- 02.11E Fees & Services (245XX-249XX)
- 02.11F Medical & Scientific Services & Supplies (25XXX)
- 02.11G Assessments (280XX-284XX)
- 02.11H Employee Related and 1099 Reportable Expenses (285XX)
- 02.11I Conferences, Entertainment, etc. (286XX)
- 02.11J Fiscal Management Expense (287XX)
- 02.11K Debt/Investment Expense (288XX)
- 02.11L Miscellaneous Services & Supplies (289XX)
- 02.11M Training (290XX)
- 02.11N Transfers to State of Oregon
- 02.11O Travel (391XX-397XX)
- 02.11P Sub-contracts & Sub-grants (399XX)

Other (40000-99999)

- 02.12 Capital Outlay (40000-49999)
- 02.13 Student Aid (50000-59999)
- 02.14 Merchandise for Resale or Redistribution (60000-69999)
- 02.15 Indirect Costs (70000-78999)
- 02.16 Internal Sales Reimbursement (79000-79999)
- **02.165 Depreciation Expense (80500-80699)**
- **02.17 Student Loan Expenses (88000-90999)**
- **02.18 Transfer of Funds (91000-99999)**

**Budget Reserves (9B000-9B999)**

- **02.19 Budget Reserves for Future Fiscal Years (9B000-9B999)**

**General Ledger Account Codes:**

**Assets (A0000-A9999)**

- **02.30 Cash (A0000-A1999)**
- **02.31 Investments (A2000-A2999)**
- **02.32 Receivables (A3000-A3999)**
- **02.33 Inventories (A4000-A4999)**
- **02.34 Prepaid Expenses (A5000-A5999)**
- **02.35 Due from Other Funds/Other OUS Institutions (A6000-A7999)**
- **02.36 Fixed Assets/Accumulated Depreciation (A8000-A8999)**

**Liabilities (B0000-B7999)**

- **02.40 Accounts Payable (B0000-B0999)**
- **02.41 Salaries and Wages Payable (B1000-B1999)**
- **02.42 Notes Payable (B2000-B2999)**
- **02.43 Bonds Payable (B3000-B3999)**
- **02.44 Deposits (B4000-B4999)**
- **02.45 Deferred Income (B5000-B5999)**
- **02.46 Due to Other Funds/Other OUS Institutions (B6000-B7999)**

**Control Accounts (C0000-C9999)**

- **02.50 Control Accounts**

**Fund Balance (D0000-D9999)**

- **02.60 Fund Balance**

**Fund Additions (E0000-E9999)**

- **02.70 Fund Additions (E0000-E9999)**

**Fund Deductions (F0000-F9999)**

- **02.80 Fund Deductions**
Section 02.01: Account Codes -- Student Tuition & Fees (01000-02099)

General

Revenue resulting from charges of mandatory enrollment fees and other specific fees assessed directly to students. Mandatory enrollment fees include tuition, resource fees, building fees, incidental fees and health services fees.

[1] Tuition

01101 Resident Undergraduate Tuition
Tuition assessed at resident undergraduate rates for nine credit hours and above. Restricted to a nine-month academic year. (See also 01110 - Summer Term Resident Undergraduate Tuition and 01109 - Part Time Fee Policy Undergraduate Tuition) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.)

01102 Non-Resident Undergraduate Tuition
Tuition assessed at non-resident undergraduate rates for nine credit hours and above. Restricted a nine-month academic year. (See also 01111 - Summer Term Non-Resident Undergraduate Tuition and 01109 - Part Time Fee Policy Undergraduate Tuition) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.)

01103 Faculty, Staff or Qualified Transferee Tuition
Tuition from faculty, staff, or their qualified transferee (i.e. spouse, dependant children or domestic partner) as defined in OAR 580-022-0030 and 580-022-0031.

01104 Resident Graduate Tuition
Tuition assessed at resident graduate rates for nine credit hours and above. Restricted to a nine-month academic year. (See also 01112 - Summer Term Resident Graduate Tuition and 01108 - Part Time Fee Policy Graduate Tuition) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.)

01105 Non-Resident Graduate Student Tuition
Tuition assessed at non-resident graduate rates for nine credit hours and above. Restricted to a nine-month academic year. (See also 01113 - Summer Term Non-Resident Graduate Tuition and 01108 - Part Time Fee Policy Graduate Tuition) (This code will remain active until institutions roll
their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.)

01106 Western Undergraduate Exchange (WUE) Tuition
Tuition for students admitted under the Western Undergraduate Exchange program will be assessed 150 percent of the prevailing resident undergraduate tuition rate for 12 credit hours and above. This tuition rate replaces the previous fee remission category. (This tuition account replaces fee remission account 01960 - Western Undergraduate Exchange (WUE) Fee Remission, which was terminated effective July, 2000.)

01107 Special Student Tuition
Tuition from students not otherwise classified in this section.

01108 Part Time Fee Policy Graduate Tuition
Tuition assessed at applicable graduate rates for students enroll under the 'Part-Time Fee Policy'.
(For institutions who have not adopted the PT Fee policy, see Accounts 01570 - 01639 Graduate Tuition and 01810 - 01879 Summer Graduate Tuition)

01109 Part Time Fee Policy Undergraduate Tuition
Tuition assessed at applicable undergraduate rates for students enroll under the 'Part-Time Fee Policy'. (For institutions who have not adopted the PT Fee policy, see Accounts 01500 - 01569 Undergraduate Tuition and 01640 - 01699, 01800 - 01809 Summer Undergraduate Tuition)

01110 Summer Term Resident Undergraduate Tuition
Tuition assessed at resident undergraduate rates. Restricted to a three-month summer session. (See also 01101 - Resident Undergraduate Tuition and 01109 - Part Time Fee Policy Undergraduate Tuition) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.)

01111 Summer Term Non-Resident Undergraduate Tuition
Tuition assessed at non-resident undergraduate rates. Restricted to a three-month summer session. (See also 01102 - Non-Resident Undergraduate Tuition and 01109 - Part Time Fee Policy Undergraduate Tuition) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.)

01112 Summer Term Resident Graduate Tuition
Tuition assessed at resident graduate rates. Restricted to a three-month summer session. (See also 01104 - Resident Graduate Tuition and 01108 - Part Time Fee Policy Graduate Tuition) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.)
01113 Summer Term Non-Resident Graduate Tuition
Tuition assessed at non-resident graduate rates. Restricted to a three-month summer session. (See also 01105 - Non-Resident Graduate Tuition and 01108 - Part Time Fee Policy Graduate Tuition) (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.)

01114 Approved standard compare exception per Nick Miller between 7/11/2011 and 7/17/2011

01120 Law Resident Tuition
Tuition assessed at resident law tuition rates. (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.)

01121 Law Non-Resident Tuition
Tuition assessed at non-resident law tuition rates. (This code will remain active until institutions roll their resource fees into general tuition and differential tuition, at which point this code would no longer be used and will be terminated. Conversion of resource fees must occur by fall term 2011.)

01130 Veterinary Medicine Resident Tuition
Tuition assessed at resident veterinary medicine rates.

01131 Veterinary Medicine Non-Resident Tuition
Tuition assessed at non-resident veterinary medicine rates.

01132 Veterinary Medicine WOI Agreement Tuition
Tuition assessed to student engaged in the Washington, Oregon, Idaho veterinary medicine agreement.

01140 PharmD Resident Tuition
Tuition assessed at resident PharmD rates.

01141 PharmD Nonresident Tuition
Tuition assessed at non-resident PharmD rates.

01180 Continuing Education Credit Tuition
Tuition assessed for credit continuing education courses.

01181 Continuing Education Noncredit Tuition
Tuition assessed for non-credit continuing education courses.

01190 WICHE Vet Med Support at OSU
To record funds received from the Western Interstate Commission for Higher Education (WICHE) for students involved in Professional Student exchange through the Commission. Students pay
resident tuition for their program and the universities receive funds from the Commission. This account is specifically for funds received for students enrolled in the Vet Med program and taking classes at OSU.

**01191 WICHE Vet Med Support at WSU**

To record funds received from the Western Interstate Commission for Higher Education (WICHE) for students involved in Professional Student exchange through the Commission. Students pay resident tuition for their program and the universities receive funds from the Commission. This account is specifically for funds received for students enrolled in the Vet Med program and taking classes at WSU as part of the OSU curriculum.

**01192 WICHE Pharmacy Support**

To record funds received from the Western Interstate Commission for Higher Education (WICHE) for students involved in Professional Student exchange through the Commission. Students pay resident tuition for their program and the universities receive funds from the Commission. This account is specifically for funds received for students enrolled in the Pharmacy program at OSU.

**01194 Energy Surcharge**

This surcharge is assessed for extraordinary energy costs. This surcharge will remain in effect until a) the energy rates return to 2001 levels, b) sufficient outside financial assistance reduces the need for the fee, or c) if the energy rate increases appear permanent, the surcharge is integrated into the base tuition rate. The Board will review the need for the surcharge annually at the time of adopting the Academic Year Fee Book.

**01195 Tuition Surcharge**

This surcharge was assessed Winter, Spring and Summer terms 2003 to partially offset general fund reductions. It was instituted as a surcharge pending the January 28, 2003 special election outcome. The tax increase on the ballot failed and as a result, the surcharge was rolled into regular tuition rates effective Fall 2003. This account will be terminated December 31, 2003. This surcharge is assessed to partially offset general fund reductions pending the January 28, 2003 special election outcome. If the income tax surcharge measure passes all surcharges in this account will be refunded. Institutions are authorized to either assess at the beginning of Winter term or delay implementation until the outcome of the January 2003 election and further legislative action is known. This fee is expected to be applicable Winter and Spring 2003. The surcharge was adopted by the Board November 15, 2002.

**01501 Resident Undergrad Tuition- General**

Academic year tuition assessed Resident Undergraduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.

**01502 Resident Undergrad Tuition- Engineering Diff**

Academic year tuition assessed Resident Undergraduate students admitted to the institution's Engineering program and covered by separate differential tuition schedules.

(00332523;1)
01503 Resident Undergrad Tuition - Honors Prog Diff
Academic year tuition assessed Resident Undergraduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.

01504 Resident Undergrad Tuition - Pre Engnrng Diff
Academic year tuition assessed Resident Undergraduate students admitted to the institution's Pre Engineering program and covered by separate differential tuition schedules.

01505 Resident Undergrad Tuition - Business Diff
Academic year tuition assessed Resident Undergraduate students admitted to the institution's Business Program and covered by separate differential tuition schedules.

01506 Resident Undergrad Tuition - Weatherford Diff
Academic year tuition assessed Resident Undergraduate students admitted to the institution's Weatherford Entreprenurial program and covered by separate differential tuition schedules.

01507 Resident Undergrad Tuition - Paramedic Diff
Academic year tuition assessed Resident Undergraduate students admitted to the institution's Paramedic program and covered by separate differential tuition schedules.

01511 To set-up new differential tuition account codes
Res UG Tuit- Health Prog Diff

01513 Resident Undergrad Tuition - Clinical Lab Diff
Academic year tuition assessed Resident Undergraduate students admitted to the institution's Clinical Lab program and covered by separate differential tuition schedules.

01514 Resident Undergrad Tuition - Dental Prog Diff
Academic year tuition assessed Resident Undergraduate students admitted to the institution's Dental program and covered by separate differential tuition schedules.

01515 Res UG Tuit- Perform Art Diff
Academic year tuition assessed Resident Undergraduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.

01516 Res UG Tuit- Architec AA Diff
Academic year tuition assessed Resident Undergraduate students admitted to the institution's Architecture and Allied Arts program and covered by separate differential tuition schedules.

01518 To set-up new differential tuition account codes for forestry at OSU
Res UG Tuit- Forestry Diff

01519 Resident Undergraduate Tuition- Journalism Diff
Resident Undergraduate Tuition- Journalism Diff
01536 Nonresident Undergrad Tuition- General
Academic year tuition assessed Non-Resident Undergraduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.

01537 Nonresident Undergrad Tuition- Engineering Diff
Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Engineering program and covered by separate differential tuition schedules.

01538 Nonresident Undergrad Tuition- Honors Prog Diff
Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.

01539 Nonresident Undergrad Tuition- Pre Engnrng Diff
Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Pre Engineering program and covered by separate differential tuition schedules.

01540 Nonresident Undergrad Tuition- Business Diff
Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Business Program and covered by separate differential tuition schedules.

01541 Nonresident Undergrad Tuition- Weatherford Diff
Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Weatherford Entreprenurial program and covered by separate differential tuition schedules.

01542 Nonresident Undergrad Tuition- Paramedic Diff
Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Paramedic program and covered by separate differential tuition schedules.

01546 To set-up new differential tuition account codes.
NR UG Tuit- Health Prog Diff

01548 Nonresident Undergrad Tuition- Clinical Lab Diff
Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Clinical Lab program and covered by separate differential tuition schedules.

01549 Nonresident Undergrad Tuition- Dental Prog Diff
Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Dental program and covered by separate differential tuition schedules.

01550 NR UG Tuit- Perform Art Diff
Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.

01551 NR UG Tuit- Architec AA Diff
Academic year tuition assessed Non-Resident Undergraduate students admitted to the institution's Architecture and Allied Arts program and covered by separate differential tuition schedules.
To set-up new differential tuition account codes for forestry at OSU
NR UG Tuit- Forestry Diff

Non-Resident Undergraduate Tuition- Journalism Diff
Non-Resident Undergraduate Tuition- Journalism Diff

Resident Graduate Tuition- General
Academic year tuition assessed Resident Graduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.

Resident Graduate Tuition- Engineering Diff
Academic year tuition assessed Resident Graduate students admitted to the institution's Engineering program and covered by separate differential tuition schedules.

Resident Graduate Tuition- Honors Prog Diff
Academic year tuition assessed Resident Graduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.

Resident Graduate Tuition- Business Diff
Academic year tuition assessed Resident Graduate students admitted to the institution's Business program and covered by separate differential tuition schedules.

Resident Graduate Tuition- Medical Physics Differential
Academic year tuition assessed Resident Graduate students admitted to the institution's Medical Physics program and covered by separate differential tuition schedules.

Resident Graduate Tuition- MBA Prog Diff
Academic year tuition assessed Resident Graduate students admitted to the institution's MBA Program and covered by separate differential tuition schedules.

Resident Graduate Tuition- SocialWork Diff
Academic year tuition assessed Resident Graduate students admitted to the institution's Social Work program and covered by separate differential tuition schedules.

Resident Graduate Tuition- Psych Prog Diff
Academic year tuition assessed Resident Graduate students admitted to the institution's Psychology program and covered by separate differential tuition schedules.

Resident Graduate Tuition- Health Prog Diff
Academic year tuition assessed Resident Graduate students admitted to the institution's Health program and covered by separate differential tuition schedules.

Resident Graduate Tuition- Arts Sci Diff
Academic year tuition assessed Resident Graduate students admitted to the institution's Arts and Sciences program and covered by separate differential tuition schedules.
01585 Res Grad Tuit- Perform Art Diff
Academic year tuition assessed Resident Graduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.

01586 Res Grad Tuit- Architec AA Diff
Academic year tuition assessed Resident Graduate students admitted to the institution's Architecture and Allied Arts program and covered by separate differential tuition schedules.

01587 Resident Graduate Tuition- Education Diff
Resident Graduate Tuition- Education Diff

01589 Resident Graduate Tuition- Journalism Diff
Resident Graduate Tuition- Journalism Diff

01606 Nonresident Graduate Tuition- General
Academic year tuition assessed Non-Resident Graduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.

01607 Nonresident Graduate Tuition- Engineering Diff
Academic year tuition assessed Non-Resident Graduate students admitted to the institution's Engineering program and covered by separate differential tuition schedules.

01608 Nonresident Graduate Tuition- Honors Prog Diff
Academic year tuition assessed Non-Resident Graduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.

01610 Nonresident Graduate Tuition- Business Diff
Academic year tuition assessed Non-Resident Graduate students admitted to the institution's Business program and covered by separate differential tuition schedules.

01611 Nonresident Graduate Tuition- Medical Physics Differential
Academic year tuition assessed Non-Resident Graduate students admitted to the institution's Medical Physics program and covered by separate differential tuition schedules.

01613 Nonresident Graduate Tuition- MBA Prog Diff
Academic year tuition assessed Non-Resident Graduate students admitted to the institution's MBA Program and covered by separate differential tuition schedules.

01614 Nonresident Graduate Tuition- SocialWrok Prog Diff
Academic year tuition assessed Non-Resident Graduate students admitted to the institution's Social Work program and covered by separate differential tuition schedules.

01615 Nonresident Graduate Tuition- Psych Prog Diff
Academic year tuition assessed Non-Resident Graduate students admitted to the institution's Psychology program and covered by separate differential tuition schedules.
01616 *Nonresident Graduate Tuition- Health Prog Diff*
Academic year tuition assessed Non-Resident Graduate students admitted to the institution’s Health program and covered by separate differential tuition schedules.

01617 *Nonresident Graduate Tuition- Arts Sci Diff*
Academic year tuition assessed Non-Resident Graduate students admitted to the institution's Arts and Sciences program and covered by separate differential tuition schedules.

01620 *Nonresident Graduate Tuition- Perform Art Diff*
Academic year tuition assessed Non-Resident Graduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.

01621 *Nonresident Graduate Tuition- Architec AA Diff*
Academic year tuition assessed Non-Resident Graduate students admitted to the institution’s Architecture and Allied Arts program and covered by separate differential tuition schedules.

01662 *Non-Resident Graduate Tuition- Education Diff*
Non-Resident Graduate Tuition- Education Diff

01624 *Non-Resident Graduate Tuition- Journalism Diff*
Non-Resident Graduate Tuition- Journalism Diff

01641 *Summer Resident Undergrad Tuition- General*
Summer Session tuition assessed Resident Undergraduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.

01642 *Summer Resident Undergrad Tuition- Engineering Diff*
Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Engineering program and covered by separate differential tuition schedules.

01643 *Summer Resident Undergrad Tuition- Honors Prog Diff*
Summer Session tuition assessed Resident Undergraduate students admitted to the institution’s Honors program and covered by separate differential tuition schedules.

01644 *Summer Resident Undergrad Tuition- Pre Engnrng Diff*
Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Pre Engineering program and covered by separate differential tuition schedules.

01645 *Summer Resident Undergrad Tuition- Business Diff*
Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Business Program and covered by separate differential tuition schedules.

01646 *Summer Resident Undergrad Tuition- Weatherford Diff*
Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Weatherford Entreprenurial program and covered by separate differential tuition schedules.
01647 Summer Resident Undergrad Tuition- Paramedic Diff
Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Paramedic program and covered by separate differential tuition schedules.

01651 To set-up new differential tuition account codes.
Sum Res UG Tuit- Health Prog Diff

01653 Summer Resident Undergrad Tuition- Clinical Lab Diff
Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Clinical Lab program and covered by separate differential tuition schedules.

01654 Summer Resident Undergrad Tuition- Dental Prog Diff
Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Dental program and covered by separate differential tuition schedules.

01655 Summer Resident Undergraduate Tuition- Perform Art Diff
Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.

01656 Summer Resident Undergraduate Tuition- Architect AA Diff
Summer Session tuition assessed Resident Undergraduate students admitted to the institution's Architecture and Allied Arts program and covered by separate differential tuition schedules.

01658 To set-up new differential tuition account codes for forestry at OSU
Sum Res UG Tuit- Forestry Diff

01659 Summer Resident Undergraduate Tuit- Journalism Diff
Summer Resident Undergraduate Tuit- Journalism Diff

01676 Summer Nonres Undergrad Tuition- General
Summer Session tuition assessed Non-Resident Undergraduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.

01677 Summer Nonres Undergrad Tuition- Engineering Diff
Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Engineering program and covered by separate differential tuition schedules.

01678 Summer Nonres Undergrad Tuition- Honors Prog Diff
Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.

01679 Summer Nonres Undergrad Tuition- Pre Engnrng Diff
Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Pre Engineering program and covered by separate differential tuition schedules.
01680 Summer Nonres Undergrad Tuition- Business Diff
Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Business Program and covered by separate differential tuition schedules.

01681 Summer Nonres Undergrad Tuition- Weatherford Diff
Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Weatherford Entreprenurial program and covered by separate differential tuition schedules.

01682 Summer Nonres Undergrad Tuition- Paramedic Diff
Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Paramedic program and covered by separate differential tuition schedules.

01686 To set-up new differential tuition account codes.
Sum NR UG Tuit- Health Prog Diff

01688 Summer Nonres Undergrad Tuition- Clinical Lab Diff
Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Clinical Lab program and covered by separate differential tuition schedules.

01689 Summer Nonres Undergrad Tuition- Dental Prog Diff
Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Dental program and covered by separate differential tuition schedules.

01690 Summer Nonresident Undergraduate Tuition- Perform Art Diff
Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.

01691 Summer Nonresident Undergraduate Tuition- Architec AA Diff
Summer Session tuition assessed Non-Resident Undergraduate students admitted to the institution's Architecture and Allied Arts program and covered by separate differential tuition schedules.

01693 To set-up new differential tuition account codes for forestry at OSU
Sum NR UG Tuit- Forestry Diff

01694 Summer Non-Resident Undergraduate Tuition- Journalism Diff
Summer Non-Resident Undergraduate Tuition- Journalism Diff

01811 Summer Resident Graduate Tuition- General
Summer Session tuition assessed Resident Graduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.
Summer Resident Graduate Tuition- Engineering Diff
Summer Session tuition assessed Resident Graduate students admitted to the institution's Engineering program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- Honors Prog Diff
Summer Session tuition assessed Resident Graduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- Business Diff
Summer Session tuition assessed Resident Graduate students admitted to the institution's Business program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- Medical Physics Differential
Summer Session tuition assessed Resident Graduate students admitted to the institution's Medical Physics program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- MBA Prog Diff
Summer Session tuition assessed Resident Graduate students admitted to the institution's MBA Program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- SocialWork Diff
Summer Session tuition assessed Resident Graduate students admitted to the institution's Social Work program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- Psych Prog Diff
Summer Session tuition assessed Resident Graduate students admitted to the institution's Psychology program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- Health Prog Diff
Summer Session tuition assessed Resident Graduate students admitted to the institution's Health program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- Arts Sci Diff
Summer Session tuition assessed Resident Graduate students admitted to the institution's Arts and Sciences program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- Perform Art Diff
Summer Session tuition assessed Resident Graduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- Architec AA Diff
Summer Session tuition assessed Resident Graduate students admitted to the institution's Architecture and Allied Arts program and covered by separate differential tuition schedules.

Summer Resident Graduate Tuition- Education Diff
Summer Resident Graduate Tuition- Education Diff
Summer Resident Graduate Tuition- Journalism Diff
Summer Resident Graduate Tuition - Journalism Diff

Summer Nonresident Graduate Tuition- General
Summer Session tuition assessed Non-Resident Graduate students not otherwise enrolled in specific programs covered by separate differential tuition schedules.

Summer Nonresident Graduate Tuition- Engineering Diff
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Engineering program and covered by separate differential tuition schedules.

Summer Nonresident Graduate Tuition- Honors Prog Diff
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Honors program and covered by separate differential tuition schedules.

Summer Nonresident Graduate Tuition- Business Diff
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Business program and covered by separate differential tuition schedules.

Summer Nonresident Graduate Tuition- Medical Physics Differential
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Medical Physics program and covered by separate differential tuition schedules.

Summer Nonresident Graduate Tuition- MBA Prog Diff
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's MBA Program and covered by separate differential tuition schedules.

Summer Nonresident Graduate Tuition- SocialWork Diff
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Social Work program and covered by separate differential tuition schedules.

Summer Nonresident Graduate Tuition- Psych Prog Diff
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Psychology program and covered by separate differential tuition schedules.

Summer Nonresident Graduate Tuition- Health Prog Diff
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Health program and covered by separate differential tuition schedules.

Summer Nonresident Graduate Tuition- Arts Sci Diff
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Arts and Sciences program and covered by separate differential tuition schedules.

Summer Nonresident Graduate Tuition- Perform Art Diff
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Fine and Performing Arts program and covered by separate differential tuition schedules.
01861 Summer Nonresident Graduate Tuition- Architecture AA Diff
Summer Session tuition assessed Non-Resident Graduate students admitted to the institution's Architecture and Allied Arts program and covered by separate differential tuition schedules.

01862 Summer Non-Resident Graduate Tuition- Education Diff
Summer Non-Resident Graduate Tuition- Education Diff

01864 Summer Non-Resident Graduate Tuition- Journalism Diff
Summer Non-Resident Graduate Tuition- Journalism Diff

01881 Law Resident Tuition- General
Tuition assessed Resident Law students not otherwise enrolled in specific programs covered by separate differential tuition schedules.

01882 Law Resident Tuition- Envt Nat Rsrc Diff
Tuition assessed Resident Law students admitted to the institution's Environmental and Natural Resources Law program and covered by separate differential tuition schedules.

01883 Law Resident Tuition- ConflictDispRes Diff
Tuition assessed Resident Law students admitted to the institution's Conflict and Dispute Resolution program and covered by separate differential tuition schedules.

01884 Law Resident Tuition- Summer
Law Resident Tuition- Summer

01891 Law Nonresident Tuition- General
Tuition assessed Non-Resident Law students not otherwise enrolled in specific programs covered by separate differential tuition schedules.

01892 Law Nonresident Tuition- Envt Nat Rsrc Diff
Tuition assessed Non-Resident Law students admitted to the institution's Environmental and Natural Resources Law program and covered by separate differential tuition schedules.

01893 Law Nonresident Tuition- ConflictDispRes Diff
Tuition assessed Non-Resident Law students admitted to the institution's Conflict and Dispute Resolution program and covered by separate differential tuition schedules.

01894 Law Non-Resident Tuition- Summer
Law Non-Resident Tuition- Summer

[2] Resource Fees
A Resource Fee is a Mandatory Enrollment Fee which is only assessed to targeted student populations admitted to, or generally understood to be enrolled in a specific school, college, department or degree program; it may be assessed to certain classes of students, such as all freshmen, seniors, graduates, etc. within a specific program. Resource fees provide funds for specific programs to assist with faculty, resource materials, equipment, and specialized services.
A Resource Fee is not a Laboratory or Course Fee, and cannot be applied as such. Resource Fees are not paid by students in other programs who might incidentally take a course offered by one of these specified programs. Students enrolled under the part-time student fee policy are subject to the resource fees appropriate to the program area.

There are three categories of fees that have evolved in the development of the resource fee. These are: Universal - Fees assessed every term to all students, such as the technology fees; Programmatic - fees assessed every term to students in specific degree programs, such as the MBA Resource Fee; One Time - fees assessed only one time, such as matriculation fees assessed in the first term a student is admitted.

Ref OAR 580-040-0040, Academic Year Fee Book for more information.

**01201 Law Resident Study Resource Fee**
A programmatic fee assessed each term to all students classed as residents who are enrolled in the law program at the UO.

**01202 Law Nonresident Study Resource Fee**
A programmatic fee assessed each term to all students classed as non-residents who are enrolled in the law program at the UO.

**01203 MBA Resident Study Resource Fee**
A programmatic fee assessed each term to all students classed as residents who are enrolled in the Master of Business Administration program.

**01204 MBA Nonresident Study Resource Fee**
A programmatic fee assessed each term to all students classed as non-residents who are enrolled in the Master of Business Administration program.

**01205 CBA Resident Study Resource Fee**
A programmatic fee assessed each term to all students classed as residents who are enrolled in the College of Business Administration.

**01206 CBA Nonresident Study Resource Fee**
A programmatic fee assessed each term to all students classed as non-residents who are enrolled in the College of Business Administration.

**01207 Engineer Resident Study Resource Fee**
A programmatic fee assessed each term to all students classed as residents who are enrolled in the College of Engineering.

**01208 Engineer Nonresident Study Resource Fee**
A programmatic fee assessed each term to all students classed as non-residents who are enrolled in the College of Engineering.
01209 Pharmacy Resident Study Resource Fee
A programmatic fee assessed each term to all students classed as residents who are enrolled in the College of Pharmacy.

01210 Pharmacy Nonresident Study Resource Fee
A programmatic fee assessed each term to all students classed as non-residents who are enrolled in the College of Pharmacy.

01211 Technology Resource Fee - Resident
A universal fee assessed each term to all students classed as residents. Revenue from this fee is specifically targeted to improve computer related services and equipment for students.

01212 Technology Resource Fee- Nonresident
A universal fee assessed each term to all students classed as non-residents. Revenue from this fee is specifically targeted to improve computer related services and equipment for students.

01213 Matriculation Resource Fee
A one-time universal fee assessed to all new, incoming students (Freshmen and transfers). This fee was adopted in January 1988 at EOU and July 1993 at all other institutions.

01214 Honors College Study Resource Fees
A programmatic fee assessed each term to all Honors College students. This fee was originally established in the 1997-1998 Academic Year Fee Book.

01215 Business Major Resource Fee
A programmatic fee assessed each term to all undergraduate business majors.

01216 Architecture Resource Fee
A programmatic fee assessed each term to all Architecture and Landscape Architecture majors. The revenue generated from this fee will provide funding for the computer lab, undergraduate special advisor program, and specialized tutoring program. This fee was originally established in the 1998-1999 Academic Year Fee Book.

01217 College for Arts and Sciences Resource Fee
A programmatic fee assessed each term to all undergraduates majoring or undeclared in the College of Arts and Sciences (CAS). Additional resource fees for CAS students majoring in science-intensive programs will also be recorded using this account. The revenue generated from this fee will be used to enhance opportunities and facilities for students through improved and expanded advising, supervised participatory learning experiences, and support for specialized student facilities and equipment. This fee was originally established in the 2000-2001 Academic Year Fee Book.

01218 Journalism and Communication Study Resource Fee
A programmatic fee assessed each term to all Journalism undergraduate majors and pre-majors. The revenue generated by this fee will be used to enhance computer and digital video technology in
existing programs and expand section offerings for majors. This fee will also replace a course material fee in 39 Journalism courses. This fee was originally established in the 2001-2002 Academic Year Fee Book.

01219 Masters in Management Resident Resource Fee
A programmatic fee assessed each term to all resident graduates in the Master of Management program. This fee was originally established in the 1998-1999 Academic Year Fee Book.

01220 Masters in Management NonResident Resource Fee
A programmatic fee assessed each term to all non-resident graduates in the Master of Management program. This fee was originally established in the 1998-1999 Academic Year Fee Book.

01221 PSY Mental Health Counseling Resource Fee
A programmatic fee assessed each term to all masters degree students in Applied Psychology enrolled in the Mental Health Counseling track. This fee was originally established in the 2000-2001 Academic Year Fee Book.

01222 PSY Group Facilitation and Training Resource Fee
A programmatic fee assessed each term to all masters degree students in Applied Psychology enrolled in the Group Facilitation and Training Track. This fee was originally established in the 2000-2001 Academic Year Fee Book.

01223 Computer and Information Science Resource Fee
A programmatic fee assessed each term to all Computer Science undergraduate major, Math-CIS major, Computer Science Second baccalaureate and Computer Science masters level student. The revenue generated by this fee will be used to maintain and manage expensive and highly specialized equipment and software, as well as recruit and hire additional faculty. This fee was originally established in the 2001-2002 Academic Year Fee Book.

01224 Multimedia Resource Fee
A programmatic fee assessed each term to all Multimedia Design program majors. The revenue generated by this fee will be used to provide critically needed funds for the improvement and maintenance of special facilities associated with these course offerings, such as studio environments, hardware, software, furniture, and other modifications. This fee was originally established in the 2001-2002 Academic Year Fee Book.

01225 Fine & Performing Arts Resource Fee
A programmatic fee assessed each term for students enrolled in the Fine & Performing Arts program. This fee was originally established in the 2002-2003 Academic Year Fee Book.

01226 School of Education Resource Fee
A programmatic fee assessed each term to students enrolled in the School of Education. This fee was originally established in the 2002-2003 Academic Year Fee Book.
01227 School of Music Resource Fee
A programmatic fee assessed each term to students enrolled in the School of Music. This fee was originally established in the 2002-2003 Academic Year Fee Book.

01228 Registration Resource Fee
A universal fee assessed each term to all students for the first credit hour enrolled. This fee is to cover the fixed costs of registering and incorporating a student into the student body each term. This fee was originally established in the 2002-2003 Academic Year Fee Book.

01229 School of Business Resource Fee
A programmatic fee assessed each term to all undergraduate students enrolled in the School of Business at SOU. This fee was originally established in the 2002-2003 Academic Year Fee Book.

01230 School of Science Resource Fee
A programmatic fee assessed each term to all undergraduate students enrolled in the School of Science. This fee was originally established in the 2002-2003 Academic Year Fee Book.

01231 Masters of Arts in Teaching Resource Fee
A programmatic fee assessed each term to all graduate students enrolled in the Masters of Arts in Teaching program. This fee was originally established in the 2002-2003 Academic Year Fee Book.

01232 Engineering Undergraduate Study Resource Fee
A programmatic fee assessed each term to all undergraduate students enrolled in the College of Engineering.

01233 Engineering Graduate Study Resource Fee
A programmatic fee assessed each term to all graduate students enroll in the College of Engineering. This fee was originally established in the 2000-2001 Academic Year Fee Book.

01234 Pre-Engineering Study Resource Fee
A programmatic fee assessed each term to all students enrolled in the Pre-Engineering program.

01235 Health Professions Resource Fee
A programmatic fee assessed each term to all students enrolled in Health Profession programs. This fee was originally established in the 2005-2006 Academic Year Fee Book.

01236 Dental Hygiene Resource Fee
A programmatic fee assessed each term to all students enrolled in Dental Hygiene programs. This fee was originally established in the 2005-2006 Academic Year Fee Book.

01237 Engineering Professions Res Fee
A programmatic fee assessed each term to all students enrolled in Engineering Profession programs. This fee was originally established in the 2005-2006 Academic Year Fee Book.
**01238 Emergency Medical Technician AAS Resource Fee**
A programmatic fee assessed each term to all students enrolled in the Emergency Medical Technician AAS Program. This fee is a continuation of a programmatic fee being transferred from OHSU. This fee was originally established in the 2002-2003 Academic Year Fee Book.

**01239 Clinical Laboratory Sciences/Medical Technician Resource Fee**
A programmatic fee assessed each term to all students enrolled in the Clinical Laboratory Sciences program. This fee is a continuation of a programmatic fee being transferred from OHSU. This fee was originally established in the 2002-2003 Academic Year Fee Book.

**01240 Paramedic Education Certificate Resource Fee**
A programmatic fee assessed each term to all students enrolled in the Paramedic Education Certificate program. This fee is a continuation of a programmatic fee being transferred from OHSU. This fee was originally established in the 2002-2003 Academic Year Fee Book.

**01241 Speech and Hearing Grad Res Fee**
A programmatic fee assessed each term to all students enrolled in the speech and hearing sciences. This fee was originally established in the 2003-2004 Academic Year Fee Book and approved by the Board for use at PSU.

**01242 Student Service Resource Fee**
A universal fee assessed each term to all enrolled undergraduate and graduate students. This fee was originally established in the 2003-2004 Academic Year Fee Book and approved by the Board for use at PSU.

**01243 Fine Arts Program Resource Fee**
A programmatic fee assessed each term to all enrolled students in the fine arts program. This fee was originally established in the 2003-2004 Academic Year Fee Book and approved by the Board for use at OSU.

**01244 Interdisciplinary Studies-Graduate**
A programmatic fee assessed each term to all enrolled graduate students in the interdisciplinary studies program. This fee was originally established in the 2003-2004 Academic Year Fee Book and approved by the Board for use at OSU.

**01245 Education Program Resource Fee**
A programmatic fee assessed each term to all enrolled students in the education program. This fee was originally established in the 2003-2004 Academic Year Fee Book and approved by the Board for use at OSU.

**01246 Psychology Human Services Resource Fee**
A programmatic fee assessed each term to all enrolled students in the masters of applied psychology - human services track. This fee was originally established in the 2003-2004 Academic Year Fee Book and approved by the Board for use at SOU.
**01247 Business Pre-Major Resource Fee**
A programmatic fee assessed each term to all undergraduate business pre-majors. This fee was originally established in the 2003-2004 Academic Year Fee Book and approved by the Board for use at the University of Oregon.

**01248 Liberal Arts - Upper Division Resource Fee**
A programmatic fee assessed each term to all students enrolled in upper division Liberal Arts programs. This fee was originally established in the 2005-2006 Academic Year Fee Book.

**01249 Science - Upper Division Study Resource Fee**
A programmatic fee assessed each term to all students enrolled in upper division Science programs. This fee was originally established in the 2005-2006 Academic Year Fee Book.

**01250 Human Development & Family Science Resource Fee**
A programmatic fee assessed each term to Human Development and Family Science majors. This fee was originally established in the 2005-2006 Academic Year Fee Book.

**01251 DHE - Apparel/Interior Design Resource Fee**
A programmatic fee assessed each term to DHE-Apparel/Interior Design students. This fee was originally established in the 2005-2006 Academic Year Fee Book.

**01252 Cert. - Nonprofit Management Resource Fee**
A programmatic fee assessed each term to Cert. - Nonprofit Management students. This fee was originally established in the 2005-2006 Academic Year Fee Book.

**01253 Weatherford AEP Resource Fee**
A programmic fee assessed each term to all students enrolled in the Austin Entrepreneurship Program. This fee was originally established in the 2006-7 academic Year Fee Book.

**01254 Business Honors Program Resource Fee**
A programmatic fee assessed each term to Business Honors Program students. This fee was originally established in the 2005-2006 Academic Year Fee Book.

**01255 Grad School Social Work Distance Education Resource Fee**
A programmatic fee assessed each term to Graduate School Social Work Distance Education students. This fee was originally established in the 2005-2006 Academic Year Fee Book.

**01257 Transcript Resource Fee**
A one-time universal fee assessed to all students. This fee was originally established in the 2006-7 Academic Year Fee book.

**01258 Housing Studies Resource Fee**
A programmic fee assessed each term to DHE-Housing Studies students. This fee was originally established in the 2006-7 Academic Year Fee Book.
01259 Merchandising Mgmt Resource Fee
A programmatic fee assessed each term to Merchandising Management students. This fee was originally established in the 2007-8 academic year fee book.

01261 UG International Student Fees
Undergraduate International Student Fee in accordance with published Tuition and Fee book.

[3] Mandatory Enrollment Fees
Mandatory enrollment fees include the following fees. Students enrolled under the part-time fee policy are subject to these fees at a rate appropriate to the specific number of credit hours taken each term. Institutions have the option of assessing mandatory enrollment fees during summer session at rates comparable to those assessed in the academic year.

[a] Building Fees
The building fee is the same for all institutions and is assessed to all enrolled students each term. This fee generates monies to finance the debt retirement for construction associated with student centers, health centers, and recreational facilities constructed through the issuance of Article XI-F(1) bonds. A pro rata fee is assessed on part-time students. Ref: ORS 351.170 as amended by SB 327 & OAR 580-040-0040 Academic Year Fee Book.

01301 Building Fee - Academic Year
Fee assessed during fall, winter and spring terms to all enrolled students to pay Debt Service on student buildings.

01302 Building Fee - Summer Term
Fee assessed during summer term to all enrolled students to pay Debt Service on student buildings.

[b] Other Mandatory Enrollment Fees

01350 Other Mandatory Enrollment Fees

01351 Recreation Center Fee Academic Year
Fee assessed during fall, winter and spring terms to all enrolled students for construction and operation of the student recreation center. (This fee was approved by student referendum in 1995 at the University of Oregon and is currently only being assessed at the U of O. PSU will be assessing this fee when the new (PCAT) student recreation center opens. Other institutions are currently contemplating assessing fees of this type and may do so in the future.)

01352 Recreation Center Fee-Summer Term
Fee assessed during Summer Term for construction and operation of the student recreation center.

[c] Incidental Fees
Incidental fees are fees paid by students each quarter/term to support those programs which are an integral part of the campus, but are in addition to the academic mission of the institution. These fee recommendations are initially made by student committees on each campus, in accordance with a Board-approved incidental fee policy (OAR 580-010-0090). In some instances the student
committee recommendations are supported by general campus student referenda. The funds generated by these fees are, as specified by the OAR, to be used for "student union activities, educational, cultural, and student government activities, and athletic activities." The president of each institution reviews the student committee recommendations. Once satisfied with the proposal, the president submits the recommendation to the Chancellor for his review; the Chancellor in turn submits the proposal to the Board.

01401 Incidental Fee - Institutional
Fees for allocation to student union, student health service, student publications and other educational and athletic activities or programs. It excludes specific charges, deposits, or fines.

01410 Incidental Fee - Other
Fees not covered in 01401, Incidental Fees - Institutional.

01420 Incidental Fees - Summer Term
Restricted to summer term fees only. (See account code 01410 (Incidental Fee - Other).)

[d] Student Health Fees
Fees charged as a part of the mandatory enrollment fees for medical attention and advice available through the Student Health Center. This fee is used to support the student health services of each institution, which are operated as auxiliary services. Mandatory health insurance policies may be included in this fee by some institutions, which may be remitted with proof of other adequate insurance.

01451 Undergraduate Health Fee
Student health fees for regularly enrolled undergraduate students.

01452 Graduate Health Fee
Student health fees for regularly enrolled graduates students.

01460 Summer Health Fee
Student health fees for students enrolled in summer term.

01461 Special Program Health Fee
Special Program Health Fee

01465 Conference Health Fee
Conference Health Fee

01470 Other Institutions Health Fee
Student health fees collected by one institution for students enrolled at their institution but taking classes at another OUS institution (i.e. UO students studying for a term at PSU).
01495 Stop Out Health Fee
Student health fees for students not currently enrolled. Students are allowed one term of continuing health coverage after their enrollment ends. (i.e. after graduation; summer if student is not enrolled; student taking one term off from school)

01499 Miscellaneous Health Fee
Student health fees that do not fit in to any of the above account codes.

[4] Other Student Fees

01701 International Program Surcharge
Fees over and above regular tuition, lab and course fees.

01702 Music Fee
Fees from non-Music major students for music lessons, practice room rentals, and instrument rentals. Restricted to special music fees.

01703 Conference and Short Course Fee
May include related participant expenses such as meals, supplies, coffee breaks, etc., when used with a Designated Operations Fund. Use for university credit only; see 06410 - Workshops - Non-Credit Income, for non-credit workshops.

01704 Graduate Qualifying Exam Fee
Fees for graduate qualifying examinations.

01705 Special Exam Fee
Fees for special examinations such as exams for credit, Scholastic Aptitude Tests and College Entrance Examination Board.

01706 Field Trip Fees
Fees for recognized class field trips.

01710 Authorized Course Fees
Fees charged for specific classes in addition to general tuition.

01715 Authorized Lab Fees
Fees for use of a lab when fee is associated with a lab class (i.e. Biology lab, Chemistry lab, etc.).

01720 Entrance Evaluation Fee
Fees charged for the evaluation of an applicant prior to acceptance to a program or institution.

01721 Application Fee (and Late Charge If Applicable)
Fees required when a student seeks formal admission. Excludes fees for qualification and testing purposes. (See account codes 01752 (Counseling and Testing Fee), 01704 (Graduate Qualifying Exam Fee), 01723 (Change of Program Fee), 01724 (Reinstatement Fee) and 01705 (Special Exam Fee).)
**01722 Late Registration/Payment Fee**
Fees levied as penalties for late registration.

**01723 Change of Program Fee**
Fees for change of program. Excludes tuition and fees incidental to the change.

**01724 Reinstatement Fee**
Fee applied to a student who has not pursued his education actively during the past two years or has been suspended to make up his grade point average either at a community college or at night school. It is restricted to the reinstatement fee only: It excludes fees occurring as a result of the reinstatement.

**01725 Degree Application Fee**
Fee applied to a student upon application for a degree.

**01726 Refund Penalty Fee**
Fees levied as penalty for a refund.

**01727 Acceptance Fee**
Fee assessed to a student in selected programs when that student has been accepted for admission.

**01731 Study Abroad Fees**
Fees charged to students for study abroad programs fees. The fees may include, but are not limited to: application processing, room and board, instruction, field trips, books, and other educational materials fees when being charged as a consolidate or 'aggregate' fee. This account is used when the specific fees cannot readily be separately identifiable.

**01751 Placement Service Fee**
Fees for services rendered in the placement of graduating students.

**01752 Counseling and Testing Fee**
Fees for aptitude and interest-type counseling and testing services. It excludes 01704 (Graduate Qualifying Exam Fee) and 01705 (Special Exam Fee).

**01753 Placement Portfolio Fee**
Fees for services rendered in work on a placement portfolio for graduating students.

**01795 Other Special Services Fee**
Fees for other special services not otherwise categorized by another account code.

**01799 Miscellaneous Fees**
Fees for instructional or institutional purposes that do not fit other classifications of student fees. It excludes fees such as 06301 Transcript Fee, 06206 Library Fines, 06299 Fines - Other and 06993 Deposits.
[5] Fee Remissions
A Fee Remission is a means by which a student's fees are assessed at the prescribed rate and then reduced (remitted) by being offset by funds from some other source. Fee remissions are funded through institution resources. The policies governing each fee remission program specify the extent to which the mandatory enrollment fees are to be remitted under each program.
Ref OAR 580-040-0040 Academic Year Fee Book

[a] Oregon Minority Enrollment Initiative
01910 Oregon Educational Diversity Initiative
Fee remission of tuition and other mandatory enrollment fees paid for students for educational services. This account code combines former Minority Freshman (01902), Minority Junior (01903), Portland Teacher (01904) and Oregon Laurels Program (01920).

[b] International Cultural Service Program
01931 International Student Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid for undergraduate or graduate students with foreign student status. The award amount may vary, but cannot exceed the total nonresident undergraduate or graduate Mandatory Enrollment Fees. (Ref Academic Year Fee Book)

01932 Cultural Services Program Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid for undergraduate or graduate students with foreign student status who are competitively selected on the basis of academically meritorious achievement and who fulfill community service requirements of the program while receiving the award. The award amount may vary, but cannot exceed the total nonresident undergraduate or graduate Mandatory Enrollment Fees. (Ref Academic Year Fee Book)

[c] International Exchange Programs
01941 OUS International Exchange Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid for students who are attending Oregon University System institutions as a part of an approved system wide exchange program. The award may consist of remission of all or some of the Mandatory Enrollment Fees, depending upon the reciprocal agreement under which the student is enrolled. (Ref Academic Year Fee Book)

01942 Institutional International Exchange Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid for students who are attending Oregon University System institutions as a part of a Board-approved institution exchange program. The award may consist of remission of all or some of the Mandatory Enrollment Fees,
depending upon the reciprocal agreement under which the student is enrolled. (Ref Academic Year Fee Book)

01943 Special Institutional International Exchange Fee Remission
New account code to separately identify the Institutional International Exchange fee remission between regular (01942) and 'special' (01943) categories. Use of this new code is optional but can be used to record/report on a 'special' subdivision of this fee remission.

[d] Contract and Grant Fee Remission

01951 Contract and Grant: Academic Year Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services under a contract or grant. This account is for academic year fees only. See 01952 for summer session.

01952 Contract and Grant: Summer Session Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services under a contract or grant. This account is for summer session fees only. See 01951 for academic year.

01970 OUS Supplemental Tuition Grant Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid for students granted an OUS Supplemental Tuition Grant or Waiver. This is a need based grant available to qualified Oregon resident students. The program began in 1991-93 biennium (Ref Academic Year Fee Book)

[e] Other Fee Remissions

01961 UG International Student Fee Remiss
Remissions against the Undergraduate International Student Fee.

01965 VOYAGER Fee Remission
To create an account for the new VOYAGER fee remission program. The VOYAGER fee remissions are for Oregon residents (OAR 580-010-02 - to 045) who are members of the National Guard or Reserves and were deployed in an area of military combat since September 11, 2001. This fee remission is for full time students pursuing their initial bachelor’s degree. Students must submit a Free Application for Federal Student Assistance annually and continue to maintain satisfactory academic progress to maintain eligibility. Award is the difference between the National Guard and Reserves admission benefit of $4500 and the total enrollment fees. Students are responsible for securing the National Guard or Reserves tuition benefit. Duration of the VOYAGER award is no longer than four years excepting those five year degree programs as documented in the campus general catalogs. Student may not earn more than 15 credits above the minimum number of credits required for the degree to maintain eligibility.
01966 Veterans’ Dependent Fee Remission
Student must be admitted to a degree program at an Oregon University System campus. The student must be a child (includes adopted child or stepchildren), a spouse, or un-remarried surviving spouse of a member of the United States Armed Forces who: 1) died while on active duty after 9/11/01, or 2) died due to a service-connected condition incurred after 9/11/01, or 3) incurred a service-connected condition(s) after 9/11/01 rated 100%, total and permanent, by the Department of Veteran Affairs. An eligible child must be 23 years of age or younger at the time the child applies for the waiver. A child who is older than 23 years of age is eligible for a waiver for a master’s degree program if the child: 1) Applied for and received a waiver for a baccalaureate degree when the child was 23 years of age or younger; and 2) applied for a master’s program waiver within 12 months of receiving a baccalaureate degree. Some courses that may be excluded from this remission include post-baccalaureate courses, certificate programs, additional undergraduate degrees, distance education classes, self-supported classes, and other campus-designated programs. The student must meet Oregon residency requirements as stipulated within OAR 580-010-0030 through 580-010-0045. The maximum waiver granted under this remission program shall be: 1) The total number of attempted credit hours equal to four years of full-time attendance for a baccalaureate degree, and 2) the total number of attempted credit hours equal to two years of full-time attendance for a master’s degree. The qualifying student, whether child, spouse, or un-remarried spouse, must also provide proof of the veteran’s active duty status in the armed forces after September 11, 2001. Proof must be supplied by the US Veterans Affairs office. See the Tuition Fee Book: Tuition Fee Policies, Section H.7 for more information.

01967 Non-Res Veterans Fee Remission
To record fee remissions related to the Non-Resident Veterans Fee Remission. See the current Academic Year Fee Book for more information on this program.

01968 Yellow Ribbon Program Fee Rem
To record fee remissions related to the Department of Veterans Affairs Yellow Ribbon Program.

01975 Non-resident Athlete Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid by or for student athletes. Awards are at the option of the institution and may vary in amount but cannot exceed the total non-resident Undergraduate or Graduate tuition and mandatory enrollment fees. This remission program was approved by the Board in July 2001.

01981 UO Law Fee Remission 1st Year
Fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services for UO 1st year law students.

01982 UO Law Fee Remission 2nd Year
Fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services for UO 2nd year law students.
01983 UO Law Fee Remission 3rd Year
Fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services for UO 3rd year law students.

01985 WICHE Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid for students for educational services for students admitted under WICHE (Western Interstate Commission on Higher Education) agreement.

01986 Resident Undergraduate Dean’s Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid for resident undergraduate students receiving a Dean's Scholarship.

01987 Non-Resident Undergraduate Dean’s Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid for non-resident undergraduate students receiving a Dean’s Scholarship.

01988 University International Fee Remission
University International Fee Rem

01989 PSU/Washington Merit Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid for Washington resident students enrolled at PSU who meet the high school grade point average requirements set by PSU. The awards are variable based on high school GPA, to be remitted against the non-resident tuition rate. This remission program was approved by the Board July 2001.

01990 Dean's Designated Fee Remissions
Fee remission of tuition and other mandatory enrollment fees paid for a student receiving a dean's designated fee remission. This fee remission program is differentiated from the resident/non-resident undergraduate dean's fee remission programs (accounts 01986 & 01987) in that it is not processed and awarded through the financial aid office but awarded directly by the individual school's deans.

01999 Other Fee Remission
Fee remission of tuition and other mandatory enrollment fees paid by or for students for educational services not otherwise categorized.
Section 02.02: Account Codes -- Appropriations and Resource Redistribution (02100-02999)

General

The following codes are for funds that originate as revenue of the governmental unit and are used or expended for educational and general purposes.

[1] Appropriations

02110 State Appropriations
Receipts of State of Oregon appropriated moneys for operating and capital purposes. Excludes receipts of state money that might otherwise be coded as investments; transfers from state agencies; gifts, grants and contracts; or sales and service activities. (See 02150 for other states) (TO BE USED BY THE CHANCELLOR’S OFFICE ONLY.)

02120 Federal Appropriations
Federal funds received for operating or capital purposes. The funds are not received as an investment, grant, contract or for sales and service activities.

02130 County Appropriations
Receipts from county governments for general and educational purposes. The funds are not received as an investment, grant, contract or for sales and service activities.

02140 Foreign Appropriations
Receipts from foreign governments for general and educational purposes. The funds are not received as an investment, grant, contract or for sales and service activities.

02150 Other Appropriations
Appropriations not qualifying under other account codes within this section. The funds are not received as an investment, grant, contract or for sales and services activities.


The following codes are used to record State and Board resources redistributed to/from the institutions (TO BE USED BY THE CHANCELLOR’S OFFICE ONLY).

02510 State Resource Redistribution
Account to record the distribution of State resources to/from the institutions (TO BE USED BY THE CHANCELLOR’S OFFICE ONLY).

02511 State Resource Redist-Debt Service
Account to record the distribution of State resources to/from the institutions which are separately appropriated for debt service (TO BE USED BY THE CHANCELLOR’S OFFICE ONLY).
02520 Lottery Resources Redistribution
Account to record the distribution of lottery resources to/from the institutions (TO BE USED BY THE CHANCELLOR’S OFFICE ONLY).

02530 Federal Resources Redistribution
Account to record the distribution of Federal resources to/from the institutions (TO BE USED BY THE CHANCELLOR’S OFFICE ONLY).
Section 02.03: Account Codes -- Gifts, Grants, & Contracts (03000-03999)

General

This category includes receipts of money and material, resulting from donations, bequests, awards, grant awards or contracts, received by an institution or OUS from individuals, corporations, foundations, associations, societies, government agencies and other institutions of higher education.

These account codes are to be used for revenue received from governmental entities for grants and contracts. For governmental appropriations see section 02.02 - Appropriations & Resource Redistribution. For transfers from state agencies see 02.04 - State Agency Transfers.

03110 Federal Government GC
Grant or contract receipts from Federal sources. Excludes receipts from appropriations (see FASOM 02.02).

03118 Govt Sub-G/C From Other OUS
Receipts of grant or contract revenue from an institution of higher education within OUS. Original grant or contract must have been from a governmental source. this account code is to be used only with fund types:

- 31 (Federal Funds Restricted),
- 32 (State of Oregon Funds Restricted),
- and 33 (Other Government Funds Restricted).

For sub-grants/contracts within OUS of non-governmental grants/contracts see account code 03218.

03120 State of Oregon Government GC
Grant or contract receipts from State of Oregon sources. Excludes receipts from appropriations (see FASOM 02.02). See section 02.04 - State Agency Transfers, for transfers from state agencies.

03130 Local Government GC
Receipts of grants or contracts from local government bodies including municipalities, counties, school districts or any other legally recognized district or body within the State.

03140 Non Oregon State Government GC
Receipts of grants or contracts from states other than Oregon.

03150 Foreign Government GC
Receipts of grants or contracts from foreign governmental bodies.
03160 Other Government GC
Receipts of grants or contracts from governmental entities not otherwise listed.

These account codes are to be used for revenue received from non-governmental entities for grants and contracts.

03210 Private Individuals GC
Receipts of grants or contracts from grantors not representing a formal organization or agency.

03218 Non-Govt Sub-G/C From Other OUS
Receipts of grant or contract revenue from an institution of higher education with OUS. Original grant or contract must have been from a non-governmental source. This account code is to be used only with fund types:

- 34 (Private Funds Restricted)
- and 35 (Foundation Funds Restricted).

For sub-grants/contracts within OUS of Federal, State of Oregon or other governmental grants/contracts see account code 03118.

03220 Commercial Business GC
Receipts of grants or contracts from commercial enterprises. Excludes receipts from commercially sponsored foundations or associations (see account code 03230 - Foundations, Societies and Associations GC).

03230 Foundations Associations and Societies GC
Receipts of grants or contracts from foundations, societies and associations. Receipts may be from organizations which are commercially sponsored, but must not be an integral part of the sponsor's business (see account code 03220 - Commercial Business GC).

03240 Non-OUS Institutions of Higher Education GC
Receipts of a grant or contract from any institution of higher education not within the Oregon University System.

03260 Campus Affiliated Foundation Income GC
Grant and contract receipts from a campus affiliated foundation.


03302 Financial Aid Administrative Cost Recovery
Receipts from the recovery of facilities and administrative costs associated with the administration of a financial aid program. (For Pell Grants, see account 03303 - Pell Grant Administrative Cost Recovery.)
03303 Pell Grant Administrative Cost Recovery
Receipts from the recovery of facilities and administrative costs associated with the administration of a Pell Grant program.

03304 Veteran's Administrative Cost Recovery
Receipts from the recovery of facilities and administrative costs associated with the administration of a veterans administration program.

03400 Facilities and Administrative Cost Recovery
Receipts from the recovery of facilities and administrative costs associated with the administration of a gift, grant or contract.

03410 Facilities and Administrative Cost Recovery Redistribution
F & A Cost Recovery Redistribution

[4] Refund to Grantors

03500 Refund to Grantors
Gifts, grants or contracts returned to the grantor or their designee.

These account codes are to be used for revenue received from non-governmental entities as gifts.

03611 Private Individuals Gift
Receipts of gifts from donors or grantors not representing a formal organization or agency. (See account 03612 for In-Kind gifts from Private Individuals.)

03612 Private Individuals In-Kind Gift
Receipts of In-Kind gifts from donors or grantors not representing a formal organization or agency. (See account 03611 for other gifts from private individuals.)

03621 Commercial Business Gift
Receipts of gifts from commercial enterprises. (See account 03622 for In-Kind gifts from Commercial Businesses) Excludes receipts from commercially sponsored foundations or associations (see account code 03630 - Foundations, Societies and Associations).

03622 Commercial Business In-Kind Gift
Receipts of In-Kind gifts from commercial enterprises. (See account 03621 for other gifts from Commercial Businesses.) Excludes receipts from commercially sponsored foundations or associations (see account code 03630 - Foundations, Societies and Associations).

03631 Foundations Associations & Societies Gift
Receipts of gifts from foundations, societies and associations. Receipts may be from organizations which are commercially sponsored, but must not be an integral part of the sponsor's business (See account 03632 for In-Kind gifts from Foundations/Societies.) (see account code 03620 - Commercial Business Gift).
03632 Foundations Associations & Societies In-Kind Gift
Receipts of In-Kind gifts from foundations, societies and associations. Receipts may be from organizations which are commercially sponsored, but must not be an integral part of the sponsor's business (See account 03631 for other gifts from Foundations/Societies.)(see account code 03620 - Commercial Business Gift).

03641 Non-OUS Institutions of Higher Education Gift
Receipts of gifts from any institution of higher education not within the Oregon University System. (See account 03642 for In-Kind gifts from non-OUS Higher Education institutions.)

03642 Non-OUS Institutions of Higher Education In-Kind Gift
Receipts of In-Kind gifts from any institution of higher education not within the Oregon University System. (See account 03641 for other gifts from non-OUS Higher Education institutions.)

03651 Campus Affiliated Foundation Gift
Gift receipts from a campus affiliated foundation. (See account 03652 for In-Kind gifts from Affiliated Foundations.)

03652 Campus Affiliated Foundation In-Kind Gift
Receipts of In-Kind gifts from a campus affiliated foundation. (See account 03651 for other gifts from Affiliated Foundations.)
Section 02.04: Account Codes -- Transfers in from State Agencies (04000-05099)

General

The following codes are used to record funds transferred in from a given state agency. The last three characters correspond to the agency number and are updated biennially from the DAS Budget Manual instructions. According to the Department of Administrative Services Budget and Management Division, a transfer in is defined as a "receipt of funds from another agency in which the purpose of the transfer is to fund a programmatic expenditure specifically approved by the Department of Administrative Services Budget and Management Division, Legislative Fiscal Office or Legislature. Generally there is no product or service in return for the transfer. The transferring agency is merely the vehicle to pass the revenue through to the actual agency charged with the programmatic expenditure of the funds."

[1] Transfers from State Agencies

04001 Loan Proceeds from Oregon State Agencies
Receipts of loan proceeds to OUS from other State agencies (see account code 38001 - Loans Repaid To State Agencies).

04107 Transfer in From Department of Administrative Services
Transfer in From Department of Administrative Services

04121 Transfer in from Office of the Governor
Transfer in from Office of the Governor

04123 Transfer in from Economic Development
Transfer in from Economic Development

04137 Transfer in from Justice
Transfer in from Justice

04141 Transfer in from Division of State Lands
Transfer in from Division of State Lands

04150 Transfer in from Department of Revenue
Transfer in from Department of Revenue

04155 Transfer in from Legislative Assembly
Transfer in from Legislative Assembly

04156 Transfer in from Legislative Administration
Transfer in from Legislative Administration
04165 Transfer in from Secretary of State
Transfer in from Secretary of State

04170 Transfer in from Treasury Department
Transfer in from Treasury Department

04177 Transfer in from Lottery Commission
Transfer in from Lottery Commission

04198 Transfer in from Judicial Department
Transfer in from Judicial Department

04199 Transfer in from Government Standards and Practice Committee
Transfer in from Government Standards and Practice Committee

04248 Transfer in from Military Department
Transfer in from Military Department

04250 Transfer in from Marine Board
Transfer in from Marine Board

04257 Transfer in from State Police
Transfer in from State Police

04259 Transfer in from Public Safety Standards
Transfer in from Public Safety Standards

04274 Transfer in from Veterans' Affairs
Transfer in from Veterans' Affairs

04291 Transfer in from Corrections Division
Transfer in from Corrections Division

04309 Transfer in from Mental Health Division
Transfer in from Mental Health Division

04330 Transfer in from Department of Energy
Transfer in from Department of Energy

04333 Transfer in from Health Division
Transfer in from Health Division

04340 Transfer in from Department of Environmental Quality
Transfer in from Department of Environmental Quality

04410 Transfer in from Human Services
Transfer in from Human Services
04411 Transfer in from Senior & Disabled Services
Transfer in from Senior & Disabled Services

04412 Transfer in from Children's Services Division
Transfer in from Children's Services Division

04423 Transfer in from Commission on Children and Families
Transfer in from Commission on Children and Families

04436 Transfer in from Workers Compensation Board
Transfer in from Workers Compensation Board

04440 Transfer in from Consumer and Business Services
Transfer in from Consumer and Business Services

04461 Transfer in from Adult and Family Services
Transfer in from Adult and Family Services

04471 Transfer in from Employment Division
Transfer in from Employment Division

04520 Transfer in from Community College Services
Transfer in from Community College Services

04543 Transfer in from State Library
Transfer in from State Library

04575 Transfer in from Student Assistance Commission
Transfer in from Student Assistance Commission

04581 Transfer in from Department of Education
Transfer in from Department of Education

04582 Transfer in from Vocational Rehabilitation
Transfer in from Vocational Rehabilitation

04585 Transfer in from Blind Commission
Transfer in from Blind Commission

04603 Transfer in from Agriculture
Transfer in from Agriculture

04622 Transfer in from Fair & Expo Center
Transfer in from Fair & Expo Center

04628 Transfer in from Forest Research
Transfer in from Forest Research
04629 Transfer in from Department of Forestry
Transfer in from Department of Forestry

04632 Transfer in from Geology & Mineral Industries
Transfer in from Geology & Mineral Industries

04635 Transfer in from Department of Fish and Wildlife
Transfer in from Department of Fish and Wildlife

04660 Transfer in from Land Conservation and Development Commission
Transfer in from Land Conservation and Development Commission

04690 Transfer in from Water Resources
Transfer in from Water Resources

04710 Transfer in from Parks and Recreation
Transfer in from Parks and Recreation

04730 Transfer in from Department of Transportation
Transfer in from Department of Transportation

04845 Transfer in from Oregon Liquor Control Commission
Transfer in from Oregon Liquor Control Commission

04847 Transfer in from Board of Medical Examiners
Transfer in from Board of Medical Examiners

04851 Transfer in from Board of Nursing
Transfer in from Board of Nursing

04860 Transfer in from Public Utilities Commission
Transfer in from Public Utilities Commission

04862 Transfer in from State Racing Commission
Transfer in from State Racing Commission

04914 Transfer in from Housing & Community Services
Transfer in from Housing & Community Services

04919 Transfer in from Real Estate Agency
Transfer in from Real Estate Agency

04998 Transfer in - Lottery Proceeds
Transfer in of lottery moneys to an agency named to receive lottery funds. The moneys currently come from the Department of Administrative Services.

04999 Transfer in from Other State Agencies
Transfer in from Other State Agencies
Section 02.05: Account Codes -- Investment (05100-05999)

General

It is common for educational institutions to hold investments such as bonds, debentures, notes, preferred stocks, convertible securities, common stocks, warrants, mutual fund shares, real estate, leasebacks, mortgages, patents and copyrights. Investment account codes are used to classify the investment revenues.

[1] Investment/Debt/Debt Service

05120 Bond Sinking Fund Interest Income
Records interest income for the XI-F(1) and XI-G bond sinking funds at the Oregon State Treasury.

05121 Bond Building Fund Interest Income
Records interest income for the XI-F(1) and XI-G bond building funds at the Oregon State Treasury.

05131 Gain on Sale of Investment
Proceeds from the sale of an investment which constitute a gain over the carrying value of the particular asset. Includes sale of stock rights. Used by the Controller's Division only.

05132 Interest Income - Investments
Receipts of true interest income such as interest income on bonds, notes, certificates of deposits, time deposits, mortgages and leasebacks. Use is not limited to Board investments' interest income; it may be used for interest received from any source.

05133 Dividend Income
Receipts from dividends paid on investments. Excludes receipts from sale of stock rights (see account code 05131 Gain on Sale of Investment).

05134 Discount Earned
Receipts of discounts earned on bonds, notes and other investments.

05135 Rent from Investment
Income from property held for rental income. Excludes income from incidental rental of institutional property (see account code 06060 - Merchandise Rentals or 05150 - Royalty Income).

05136 Principal of Investment
Funds invested in assets not directly identified with the primary educational activity. These assets occupy an auxiliary relationship to the central educational activity. The basis on which investment revenue is computed.
05137 Trust Income Distribution
Receipts of income distributions from trusts; such distributions being normal, routine and recurring.
  May include distributions of interest, dividends, royalties, net rents or a combination thereof.
  Excludes distribution of trust principal.

05138 Endowment Income
Income earned on the pooled investments of the Endowment Fund.

05139 Net Increase (Decrease) in Fair Value of Investment
Net increase or decrease in the fair value of investments held by an institution.

05141 IB Invest Earnings Redistribution
IB Invest Earnings Redistribution

05150 Royalties Income
Income from patents, copyrights and similar revenue-producing investments.

05151 Disney Royalties Income
Income from patents, copyrights and similar revenue-producing investments related to Disney.

05152 Technology Transfer Attorney Reimbursements
Reimbursement income of patent attorney expenses that are negotiated through a Technology Transfer Agreement.

05153 Royalty Income-Venture Development
To record income from patents, copyrights, and similar revenue-producing investments that are attributable to the use of venture development funds. The accounting for venture development funds is discussed in OUS Fiscal Policy 05.736. This account code will be used as a basis for calculating and verifying the 20% of the royalty income from the use of venture development funds that must be transferred to the State of Oregon General Fund. This account code will be used only by institutional technology transfer offices.

[2] Debt and Debt Service Related

05201 Bond Proceeds
Proceeds from the sale of XI-F(1) and XI-G bonds.

05202 COPS Proceeds
Proceeds from the sale of Certificates of Participation (COPs).

05203 Bond Premium
The portion of the proceeds above par value when a bond is sold. The portion above par may be expressed as a rate or a dollar amount.

05204 Lottery Bond Proceeds
To record lottery bond proceed revenue.
**05210 COPS Debt Service Contribution**
Debt service contribution from Budgeted Operations, Service Department and Auxiliary Service funds for payments due on Certificates of Participation. For use with Retirement of Debt funds only (see account code 28830 Contributions to COPS - Debt Service).

**05215 Sinking Fund Contributions**
Sinking Fund contributions from Auxiliary Enterprise funds. Use with Retirement of Debt sinking funds only. (See account code 28831 - Contributions to Sinking Fund).

**05250 Interest Income**
Revenue from charges on delinquent accounts receivable.

**05251 Bad Debt Write-Off**
Terminate and deactivate account code 05251 Bad Debt Write-off: "Accounts receivable amounts written off as uncollectible or amounts charged to establish a provision for bad debts. Use only for Current General Operations Funds Budgets. use account code 28711 Bad Debt Expenst for other accounts."

**05252 Collection Charges**
Amounts charged to a delinquent account when referring the delinquent account to a collection agency. Use account code 28712 - Collection Costs for fees paid.

**05260 COP Trustee Reimbursements**
Reimbursements received from COP Trustee for COP expenditures.

**05263 XI-Q Trustee Reimbursements**
XI-Q Trustee Reimbursements

**05265 Collaborative Proj Trustee Reimb**
Reimbursements received from external Trustee for collaborative project expenses; distribution of reimbursements to other OUS entities.
Section 02.06: Account Codes -- Sales and Services (06000-06999)

General

The following account codes are used to record revenues from institutional or departmental sales, services, rentals and fines. For inter-departmental sales and services see section 02.095 - Service Department Sales Reimbursements, or section 02.16 - Internal Sales Reimbursement.

[1] General Sales and Services

06002 Sales
Income and receipts from sales of material, equipment, publications, documents or other non-service items. (See CUBA, page 201.)

06003 Services
Receipts from services rendered by an institution or department.

06004 Vending Machines
Income and receipts from sales from vending machines.

06005 Industry - Sales
Revenue from sales for service/testing activity that is received from a for-profit entity or sole proprietor that competes freely with other entities, and is not an entity that is either state-owned or a governmental entity.

06006 Industry - Services
Revenue from services for service/testing activity that is received from a for-profit entity or sole proprietor that competes freely with other entities, and is not an entity that is either state-owned or a governmental entity.

06007 Instr/Rsrch Residual Product Sales
Income and receipts from the sale of products which are excess of those needed by the university for on-going research or instructional projects. Residual products may include wheat and other grains, fruit, potatoes, other vegetables, sheep, eggs, milk, etc.

06010 Textbooks E-Book-Sales
Textbooks E-Book-Sales

06011 Textbooks - New Sales
Income and receipts from sales of new textbooks.

06012 Textbooks - Used Sales
Income and receipts from sales of used textbooks.
**06013 General Books/Publications Sales**
Income and receipts from sales of general books and publications.

**06020 Art Supplies Sales**
Income and receipts from sales of art supplies.

**06021 Supplies Sales**
Income and receipts from sales of general supplies.

**06023 Dental Supplies Sales**
Dental Supplies Sales

**06024 Student Issue Sales**
Student Issue Sales

**06030 Soft Goods Sales**
Income and receipts from sales of bulk fabrics, fabrics or shirts for screen printing, thread, etc for craft projects.

**06031 Confections Sales**
Income and receipts from sales of snacks and candy.

**06032 Health and Personal Care Product Sales**
Health and Personal Care Product Sales

**06033 Wearing Apparel Sales**
Wearing Apparel Sales

**06034 Gifts and Novelties Sales**
Gifts and Novelties Sales

**06035 Pre-Recorded Tape and Compact Disc Sales**
Pre-Recorded Tape and Compact Disc Sales

**06040 Beverages- Cans & Bottles**
Beverages - Cans & Bottles

**06041 Fountain Drinks**
Fountain Drinks

**06050 Computer Hardware Sales**
Computer Hardware Sales

**06051 Computer Software Sales**
Computer Software Sales

**06052 Computer Accessories Sales**
Computer Accessories Sales
06053 Calculator Sales
Calculator Sales

06054 Electronics Sales
Electronics Sales

06055 Office Furniture and Equipment Sales
Office Furniture and Equipment Sales

06059 Textbook Rentals
Textbook Rentals

06060 Merchandise Rentals
Merchandise Rentals

06061 Equip/Fixtures Rental/Sales
Income from rental and/or sales of equipment and other fixtures. Examples include musical instruments, theatrical props and scene backdrops.

06070 Canoeing
Canoeing

06071 Rock Climbing
Rock Climbing

06072 Billiards
Billiards

06073 Table Tennis
Table Tennis

06074 Amusement Machines
Amusement Machines

06080 Pay Telephone Income
Pay Telephone Income

06081 Fax Usage Income
Fax Usage Income

06082 Postage Sales
Postage Sales

06090 Ceramics Goods/Supplies
Ceramics Goods/Supplies

06091 Jewelry Goods/Supplies
Jewelry Goods/Supplies
06092 Woodworking Goods/Supplies
Woodworking Goods/Supplies

06093 Photography Goods/Supplies
Photography Goods/Supplies

06191 Refunds and Allowances - New Textbooks
Refunds and Allowances - New Textbooks

06192 Refunds and Allowances - Used Textbooks
Refunds and Allowances - Used Textbooks

06193 Refunds and Allowances - General Books
Refunds and Allowances - General Books

06194 Refunds and Allowances - Tapes, CDs, and DVDs
Refunds and Allowances - Tapes, CDs, and DVDs

06195 Refunds and Allowances - Other Merchandise
Refunds and Allowances - Other Merchandise


06201 Fines
Fines

06202 Parking Fines
Receipts from fines collected for parking violations.

06203 Traffic Citations
Receipts from fines collected for traffic citations.

06204 Bicycle Fines
Receipts from fines collected for bicycle violations.

06205 Bad Check Charge
Receipts from assessment of a charge for returned checks.

06206 Library Fines
Receipts from fines for overdue books, or other fines assessed by the library. Book replacement charges are not included, see account code 06908 - Library Book Replacement Income.

06207 Gym Suit Service - Fines
Receipts from fines for gym suit service.

06299 Fines - Other
Receipts from fines not otherwise classified.

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[3] Fees and Permits

06301 Transcript Fee
Receipts from fees for transcripts, whether charged to student or non-student.

06302 Testing Fees
Receipts from fees for tests conducted.

06303 Laboratory Use Fees
Receipts from lab fees assessed.

06308 Career Assessment - Non-Student
Income from career assessment/evaluation services to non-students.

06309 Placement Services - Non-Student
Income from job placement services provided to non-students.

06310 Gym Suit Service - Faculty and Dependents
Gym Suit Service - Faculty and Dependents

06311 Gym Suit Service - Students and Dependents
Gym Suit Service - Students and Dependents

06313 Locker Rental
Receipts from departmental locker rental charges.

06315 Recreation Passes - Public
Receipts from recreational passes sold to the general public.

06316 Recreation Passes - Staff and Family
Receipts from recreational passes sold to staff and their family members.

06317 Recreation Passes - Other
Receipts from recreational passes sold that do not fit in either 06315 or 06316.

06320 Parking Fees - Students
Receipts collected for student parking permits and fees.

06321 Parking Fees - Employees
Receipts collected for faculty/staff parking permits and fees.

06322 Parking Permits - Faculty
Parking Permits - Faculty

06323 Parking Permits - Miscellaneous
Receipts collected for miscellaneous parking charges.
06324 Parking Rentals
Receipts from rental of parking facilities.

06325 Meter Parking
Receipts from campus parking meters.

06330 Bicycle Permits
Receipts collected for bicycle permits for the registration of bicycles on campus.

06389 Membership Income
Receipts from membership and dues paid to institutional organizations, societies and clubs.

06398 Miscellaneous Fees
Revenue from fees collected that are not otherwise classified.

06399 Miscellaneous Permits
Permit revenue collected that is not otherwise classified.

[4] Events and Performances

06401 Conference Housing Fee
Receipts from housing fees when collected as a separate part of conference registration fees.

06402 Conference Special Events
Receipts from optional fees for special events provided as part of conference programs.

06403 Conference Income
Income from hosting conferences.

06404 Catering Income
Income from providing catering services.

06410 Workshops: Non-Credit Income
Income from hosting non-credit workshops or training sessions. See account code 01703 - Conferences & Short Course fees, for university credit workshops.

06415 Camp & Clinic Income
Income generated from clinics and summer camps

06416 Camp & Clinic Discounts
Contra account to 06415 Camp & Clinic Income for discounts provided for clinics and summer camps

06420 Concession Income
Income from event/sport concession stand sales.
06421 Entry Fee - Competitors
Income received for entry or registration fees required of participants for competitive events. The fee may be for individuals or a team. This Account Code is only active for Charts C (OSU) and E (WOU).

06431 Ticket Sales - Senior Citizens
Revenue from sales of tickets to senior citizens.

06432 Ticket Sales - General Admission
Revenue from sales of tickets for general admission.

06433 Ticket Sales - General Season
Revenue from sales of season tickets for general admission.

06434 Ticket Sales - Reserved Seat
Revenue from sales of tickets for reserved seats.

06435 Gate Receipts
Revenue from sales of tickets at the gate.

06436 Ticket Sales - Faculty Season
Revenue from sales of season tickets to faculty (NCAA reporting requirement).

06437 Ticket Sales - Student
Revenue from sales of tickets to students (NCAA reporting requirement).

06438 User Surcharge
Surcharge for events using institution's facilities.

06439 Ticket Sales as Agent
Income received from ticket sales sold as a contract ticket agent for a company such as Ticket Master.

06470 Post Season Income
Revenue for post-season games.

06471 Guarantees
Revenue received for appearances when a specified amount is guaranteed.

06472 Radio
Income received for radio rights to broadcast institution events.

06473 Television
Income received for television rights to broadcast institution events.

06474 Program Sales
Income received from sale of event programs.
06475 Paid Appearances
Income received from media appearances by institutional staff/officials. Includes coaches television and radio shows.

06480 Rose Bowl Income
PAC 10 institution share of Rose Bowl income distribution.

06481 Other Bowl Income
Income received for athletic bowl games other than the Rose Bowl.

06482 Athletic Conference TV Share Income
Institutional share of TV income for national broadcasts of athletic events paid directly to an athletic conference (e.g. NCAA).

06495 Sponsorship Income
Revenue to support or sponsor events, materials, or activities.

06499 Other Event Income
Income from events not otherwise classified.

[5] Rentals, Housing, and Food Service

06701 Housing Application Fee
Fee required when a student requests space in the dormitory or housing system. The fee is non-refundable.

06702 Room and Board Income
Income from charges for housing and meal plans when charged together.

06703 Dormitory Income - Other
Income from dormitory charges not otherwise classified.

06711 Family Housing - Rental
Income from rental of institution owned family housing units.

06712 Family Housing - Utilities
Income from utilities charges on rented family housing units.

06721 Rental Housing - Faculty/Staff
Income from institution owned housing rented to faculty or staff.

06722 Casual Guest Income
Income from housing rentals to casual guests (i.e. speakers, visitors, etc.).

06723 Rental Income/Facilities Use
Income from rental of other institutional facilities.
**06724 Rental Income/Facilities Staff**
Income from staffing of rented facilities. This account code should be used in conjunction with 06723 when staff is provided with the facility.

**06727 Lease Income**
Income from lease of other institutional facilities or equipment.

**06730 Meals - Payroll Deduction**
Income from meal plans purchased through a payroll deduction.

**06731 Dining Card Sales**
Income from sales of dining cards.

**06732 Board Only Fee**
Income from charges for board only.

**06739 Miscellaneous Meal Plan Income**
Miscellaneous Meal Plan Income

**06790 Housing Refunds**
Negative revenue account to record reduction in revenue when housing charges are refunded.

**06798 Other Housing Income**
Income from housing charges not otherwise classified.

[6] **Other Sales and Service**

**06901 Miscellaneous Sales and Service Income**
Receipts from sales and service activities not otherwise classified.

**06906 Student Damages**
Income from fees charged to students for damage to OUS owned property.

**06908 Library Book Replacement Income**
Income from library lost item replacement charges. For general library fines or overdue book charges, see account code 06206 - Library Fines.

**06921 Perquisite Deduction**
Receipts from payroll deductions for perquisites such as meals, housing rentals, etc.

**06922 Payroll Deductions**
Receipts from payroll deductions for health insurance, dental insurance, life insurance, tax deferred annuities, PERS, ORP, taxes, etc.

**06930 On-Line Services Income**
Income from providing on-line computer services to the public or other users. Examples include library on-line search services.
06931 Machine Processing
Receipts from sales of computer processing services.

06932 Tape and Disk Storage
Receipts from data processing services involving information storage.

06933 Programming and System
Receipts from programming and system analysis services.

06934 Data Entry
Receipts from data entry services.

06935 Materials and Supplies - Data Processing
Receipts from sales of data processing materials and supplies.

06936 Computing Center - Other
Receipts from data processing sales and service activities not otherwise classified.

06937 Special Materials - Sales
Receipts from expendable surgical or other specialized materials used.

06938 Technical Services
Receipts from professional or technical services rendered.

06939 Advertising
Receipts from advertising sales.

06940 Subscriptions
Receipts from subscription sales.

06942 Duplicating and Copying
Receipts from reproduction services. Excludes sales of publications, documents, etc.

06943 Message Board Income
Income from advertising on institutional message/reader boards.

06944 Product Endorsements
Income from endorsements of products.

06945 Press Book Income
Revenue from the sale of press books, fact books, and other materials of factual information of interest to the press and general public.

06949 Sales Commissions
Income from commissions for sales and/or services performed on behalf of others. (e.g. sales/commissions for acting as a ticket outlet for Ticket Master).
06951 Animal Sales
Receipts from the sale of animals.

06952 Animal Board
Receipts from boarding animals.

06953 Feed and Bedding Sales
Receipts from the sale of animal feed and bedding.

06954 Veterinary Surgery and Surgical Equipment
Receipts from charges for use of surgical facilities including surgery suite and related equipment.

06973 Mileage - Field Trips
Receipts from mileage charges for field trips.

06980 Surplus Sales
Receipts from the sale of surplus items.

06981 Sale or Trade in of Assets
This account is used to distribute the proceeds or trade-in allowance received upon disposal of non-proprietary assets not held as investments. Sale proceeds and trade-in allowances are to be originally recorded in the 'Sale of Asset- Undist Inc Clearing' fund 095880 using the 'Undistributed Income' account B5801 and later cleared/redistributed via the Fixed Asset System 'Sale of Asset' function using the 06981 account.

Note: Proceeds/Trade-in allowances for disposals of Proprietary assets flow through the clearing in the same manner but are ultimately recorded in the proprietary funds as cash (A0901) with the appropriate system calculated Gain (08030) or Loss (42001) recorded in the proprietary fund at time of disposal. This is achieved automatically using the Fixed Asset System 'Sale of Asset' function.

(Use only when transactions are with entities outside of OUS. All State Surplus Property sales are to be considered arms length transactions and are therefore deemed to be outside of OUS. Intra- OUS asset transfers are not sales or trade-ins. Intra-Institutional transfers require a Transfer in the Fixed Asset System whereas an inter-institutional transfer would require a write off to the transferring institution and a new record be created in the receiving institution.)

06983 Recycled Material Sales
Receipts from the sale of recycled materials.

06984 Refund of Overpayment
Refunds received by an institution for overpayments made to an outside entity. Normally any overpayment refunds received should be recorded as a reduction of the original expense. This account code should only be used when the original expense account can not be identified or when the refund is received in a subsequent fiscal year. When refunds are paid by an institution to an outside entity for overpayments received, original revenue recorded should be reduced.
06991 *Received on Account*
Receipts on accounts due arising from sales or services.

06992 *Reimbursement*
Income received from an Auxiliary Enterprise operation for expenses incurred on its behalf (see account code 24750, Shared Expense Reimbursement).

06993 *Deposits*
Deposits received for items sold (i.e. season tickets) or equipment borrowed. Also, collections from students, at the time of registration, for possible loss or damage of property or equipment, delinquent fines, field trips or other similar items. (see account code 28990 - Withdrawals and Advances)

06994 *Forfeited Deposits*
Revenue from students’ forfeited deposits. Use with Current General Funds Budgets and Current Designated Operating Funds.

06997 *Return and Allowance*
Reductions of income amounts for refunds, returns or allowances on goods sold.

06998 *Cash Over & Short*
Cash Over & Short
Section 02.07: Account Codes -- Medical and Hospital Services Income (07000-07999)

General

The following codes are used to record institutional or departmental revenues resulting from medical and hospital related sales and services.

[1] Medical and Hospital Services Income

07801 Pharmacy Income
Income from sales from student health center pharmacy.

07802 Medical Lab Fees
Income from student health center medical lab fees.

07803 X-Ray Income
Income from student health center x-ray charges.

07804 Allergy Treatment Income
Income from student health center for treatment of allergies.

07805 Dental Services Income
Income from student health center dental service charges.

07806 SM/PT Service Income
Income from sports medicine or physical therapy charges.

07807 Nursing Services Income
Income from student health center nursing service charges.

07808 Health Education Service Income
Income from student health center health education charges.

07820 Medical Supply Sales Income
Income from student health center sales of medical supplies.

07821 Flu Shot Income
Income from student health center flu shot charges.

07822 Office Visit Income
Income from student health center office visit charges.

07823 Medical Record Income
Income from student health center medical record charges.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>07830</td>
<td>Outpatient Infirmary Income</td>
<td>Income from student health center outpatient infirmary charges.</td>
</tr>
<tr>
<td>07831</td>
<td>Infirmary Overtime Income</td>
<td>Income from student health center infirmary overtime charges.</td>
</tr>
<tr>
<td>07890</td>
<td>Employee Medical Service Income</td>
<td>Income from student health center for medical services provided to employees.</td>
</tr>
<tr>
<td>07899</td>
<td>Other Medical Services Income</td>
<td>Income from medical services not otherwise classified in this section.</td>
</tr>
</tbody>
</table>
Section 02.08: Account Codes -- Other Revenues (08000-08799)

General

The following account codes are used to record educational and general revenue not covered by other account codes (e.g., bad-check charges, transcript fees).

[1] Other Revenues

08001 Miscellaneous Other Revenues
Unidentified receipts or receipts not qualifying under other classifications. Includes receipts that result from an activity that is not previously classified.

08005 Insurance Recoveries
Insurance recoveries received from outside entities to OUS institutions or the Chancellor's Office for recovery of losses from claims made that are received from outside entities for general liability, property, auto, etc.

08006 Insurance Restitution
Insurance restitution payments from outside entities for claims originally paid from the self-insurance pool for general liability, property, auto, etc.

08007 Insurance Subrogation
Insurance subrogation payments from negligent third parties for claims originally paid from the self-insurance pool for general liability, property, auto, etc.

08008 Reimbursement from Outside Entities
Reimbursements received from outside entities for expenses of employees paid from other than GG&C (Gifts, Grants & Contracts) funds.

08010 Conference Sports Allotment Income
Funding assistance from an athletic conference for the number of teams in excess of the mandatory number of teams required by the conference.

08020 Athletic Conference Academic Enhancement Income
Athletic conference funding for academic improvement programs.

08021 Conference Income - GIA Award Base
Athletic conference funding for Grants-In-Aid assistance.

08022 Athletic Conference Support of Officials
Institution income from an athletic conference to help offset the costs associated with officials' expenses for men's and women's athletic events.
08023 Reimbursement for hosted events
Reimbursements received from outside entities, such as athletic conferences, for hosting events related to those outside entities.

08024 Athletic Honoraria
Athletic conference funding for Honoraria.

08030 Gain on Disposal of Fixed Asset
Revenue generated when a fixed asset is sold or traded in and the sale/trade-in value is greater than the asset's Net Book Value (adjusted historical cost less accumulated depreciation). See also accounts 28721 - Loss on Disposal of Asset, for loss on disposal of non-capitalized assets or 42001 - Loss on Disposal of Fixed Asset, for loss on disposal of capitalized assets.
Section 02.09: Account Codes -- Student Loan Revenues (08800-08999)

General

The following account codes are used to record revenue arising from student loan activity.

[1] Loan Fund Revenues

08801 Interest on Loans
Interest received on amounts loaned to the borrower. Excludes receipts of interest or dividends on capital available for loan purposes.

08802 Earned Interest Cancelled
Earned interest which is cancelled because of teaching service, military service, death, disability and/or bankruptcy.

08803 Late Charge Revenue
Revenue booked at the time late charges are assessed.

08804 Service Charge Revenue
Service charges related to student loans.

08810 Federal Capital Contributions
Federal government sources for student loan fund use.

08811 Repayment to Federal Government
Student loan repayment to the Federal Government.

08812 Loan Cancellation Reimbursements
Loan cancellation reimbursements from the federal government.

08815 Institutional Capital Contributions
Revenue from any source, other than federal contributions and gifts, for student loan fund use. (See 08810 - Federal Capital Contributions)

08816 Repayments to Institutions
Student loan repayment to institution.

08820 State Appropriations Loans
State Appropriations Loans

08825 Capital Contributions - Gifts
Gifts of capital contributions to loan funds.
08899 Other Loan Revenue
Revenue relating to student loans not otherwise classified in this section.
Section 02.095: Account Codes -- Internal Sales (09000-09999)

General

The following account codes are used to record "revenues" of OUS entities for internal sales and services provided to other OUS entities (inter-departmental or inter-institutional). These income account codes are reclassified as negative expenditures for annual financial statement purposes. For revenues from non-OUS sources see sections 02.06 - Sales and Services, 02.07 - Medical and Hospital Services Income, and 02.08 - Other Revenues (account types 56 and 57 only).

[1] Internal Sales

09100 Publication/Graphics Internal Sales
Publication/Graphics Internal Sales

09103 Press Internal Sales
Press Internal Sales

09106 Photography & Artist Internal Sales
Photography & Artist Internal Sales

09107 Duplicating & Copying Internal Sales
Duplicating & Copying Internal Sales

09108 Printing & Publishing Internal Sales
Printing & Publishing Internal Sales

09110 Copy Service Internal Sales
Copy Service Internal Sales

09111 Paper Internal Sales
Paper Internal Sales

09120 Mailing Services Internal Sales
Mailing Services Internal Sales

09121 Mailing Supplies Internal Sales
Mailing Supplies Internal Sales

09122 Advertising Internal Sales
Advertising Internal Sales
[2] **Computer Service Internal Sales**

*09201 Machine Processing Internal Sales*
Machine Processing Internal Sales

*09202 Disk & Tape Storage Internal Sales*
Disk & Tape Storage Internal Sales

*09203 Programming Internal Sales*
Programming Internal Sales

*09204 Data Entry Internal Sales*
Data Entry Internal Sales

*09205 Materials & Supplies Internal Sales*
Materials & Supplies Internal Sales

*09206 Computer Center Other Internal Sale*
Computer Center Other Internal Sale

*09209 Computer Center Services Internal Sale*
Computer Center Services Internal Sale

[3] **General/Misc Internal Sales**

*09313 Rentals Internal Sales*
Rentals Internal Sales

*09314 Physical Plant Internal Sales*
Physical Plant Internal Sales

*09315 Utilities Internal Sales*
Utilities Internal Sales

*09316 Risk Mgmt Insurance Recoveries*
Risk Management insurance recovery reimbursements from the OUS self insurance pool for recovery of losses from claims made for general liability, property, etc.

*09320 Telecomm Service Internal Sales*
Telecomm Service Internal Sales

*09321 Entry Fee Internal Sales-Competitor*
Internal Sales for entry or registration fees required of participants for competitive events. The fee may be for individuals or for a team. This account code is only active for Charts C (OSU) and E (WOU).

*09325 Food Service/Catering Internal Sale*
Food Service/Catering Internal Sale
09331 Animal Internal Sales
Animal Internal Sales

09332 Animal Board Internal Sales
Animal Board Internal Sales

09333 Feed & Bedding Internal Sales
Feed & Bedding Internal Sales

09334 Vet Surgery & Surg Equip Internal Sales
Vet Surgery & Surg Equip Internal Sales

09341 Mechanical Parts/Supplies Internal Sales
Mechanical Parts/Supplies Internal Sales

09342 Special Material Internal Sales
Special Material Internal Sales

09343 Technical Services Internal Sales
Technical Services Internal Sales

09350 Resale of Equipment Internal Sales
Resale of Equipment Internal Sales

09360 Health Care Service Internal Sales
Health Care Service Internal Sales

09361 Pharmacy Internal Sales
Pharmacy Internal Sales

09381 Conference Internal Sales
Conference Internal Sales

09382 Trip and Tour Internal Sales
Trip and Tour Internal Sales

09383 Transportation Internal Sales
Transportation Internal Sales

09384 Parking Permits Internal Sales
Parking Permits Internal Sales

09385 Vehicle & Equipment Use Internal Sales
Vehicle & Equipment Use Internal Sales

09387 Vehicle Servicing Internal Sales
Vehicle Servicing Internal Sales
09388 Vehicle Fuel Internal Sales
Vehicle Fuel Internal Sales

09389 Collision Recovery Internal Sales
Collision Recovery Internal Sales

09390 Admin Services Internal Sales
Admin Services Internal Sales

09391 Miscellaneous Internal Sales
Miscellaneous Internal Sales

09392 Miscellaneous Service Internal Sales
Miscellaneous Service Internal Sales

09393 Specialized Service Center - Operations & Maintenance Service Dept Reimbursement
Operation and maintenance income from fully costed specialized service center. See also 28203 - Operation and Maintenance of Physical Plant Overhead Charge.

09394 Specialized Service Center - General & Administrative Service Department Reimbursement
General and administrative income from fully costed specialized service center. See also 28204 - General Administration Overhead Charge.

09395 Specialized Service Center - Building Use Service Dept Reimbursement
Building use income from fully costed specialized service center. See also 28202 - Building Use Overhead Charge.

09398 Support for Designated Operations/Service Departments
General subsidies received by Designated Operations and Service Departments from other funds other than Agency funds. See also account 24901 - Designated Operations Fund Support, and account 24902 - Service Department Support Charge. See account 08001 - Miscellaneous Other Revenue, for support from agency funds.
Section 02.10: Account Codes -- Personal Services (10100-19999)

General

This group of account codes applies to all payroll expenditures. It is divided into eight categories:

- Unclassified salaries
- Unclassified pay
- Classified salaries
- Classified pay
- Student pay
- Salaries and pay to clinical fellows and graduate assistants
- Benefit compensation
- Other payroll expenses for fringe benefits paid by the state

The following abbreviations are used throughout this section:

- FWSP- Federal Work Study Program
- OPE- Other payroll expenses
- SEIU/OPEU- Service Employees International Union/Oregon Public Employees Union
- PEBB- Public Employees Benefit Board

[1] Unclassified Salaries
Unclassified salary account codes are used only for current fiscal year pay to unclassified personnel.

For previous fiscal year pay, use code 10205 - Previous Fiscal Year Unclassified Salary.

Unclassified positions include the following e-classes:

- UA Unclassified Teaching/Research 9-11 mo, 0.5+ FTE
- UB Unclassified Teaching/Research 12 mo, 0.5+ FTE
- UC Unclassified Teaching/Research 9-11 mo, < 0.5 FTE
- UD Unclassified Teaching/Research 12 mo, < 0.5 FTE
- UE Unclassified Non-Teaching 9-11 mo, 0.5+ FTE
- UF Unclassified Non-Teaching 12 mo, 0.5+ FTE
- UG Unclassified Non-Teaching 9-11 mo, < 0.5 FTE
- UH Unclassified Non-Teaching 12 mo, < 0.5 FTE
- UV Unclassified Wage Appointment Salaried
- UW Unclassified Wage Appointment Hourly
- UX OSU Federal Faculty 12 mo, 0.5+ FTE
- UY OSU Federal Non-Faculty 12 mo, 0.5+ FTE
- XX Other Unpaid

See also ORS 240.200, ORS 240.205, and OAR Chapter 580, Division 20 - Oregon University System, Academic Classification and Compensation.
10102 Staff - Unclassified Salaries - Faculty
Effective July 1, 2003, replaces account 10101 for salaries paid to full or part-time unclassified, faculty employees in permanent positions connected to employee classes UA, UB, UC, UD, UX and XX. It includes paid leave occurring during the normal course of employment. This code should not be used for amounts paid in excess of an employee's budgeted salary (see Unclassified Pay account codes 102xx).

10103 Staff - Unclassified Salaries - Non-Faculty
Effective July 1, 2003, replaces account 10101 for salaries paid to full or part-time unclassified, non-faculty employees in permanent positions connected to employee classes UE, UF, UG, UH, UV, UW and UY. It includes paid leave occurring during the normal course of employment. This code should not be used for amounts paid in excess of an employee's budgeted salary (see Unclassified Pay account codes 102xx).

10105 Foreign Assignment - Unclassified Salaries
Basic salary for persons on long-term international assignments. International sponsored projects call for a clear distinction between salaries of those paid for on-campus work and those paid on long-term international assignments.

10107 Other Unclassified Salary - Stipend
Salary paid to unclassified staff members for services that are part of their appointment in addition to their regular salary (e.g., department chair). This account code should be used for regular, recurring payments. For non-recurring payments see account 10108 - Other Unclassified Salary - Award.

10108 Other Unclassified Salary - Award
Salary paid to unclassified employees for non-recurring supplemental pay (e.g. teaching awards or faculty excellence awards). Payments are considered supplemental pay and should not be considered part of their base salary. For recurring payments see 10107 - Other Unclassified Salary - Stipend.

10112 Staff-Unclassified Teach/Rsch <.5
To record salary/wages for academic faculty employed less than half-time.

10113 Staff-Unclassified Repr Non-Fac .5+
To record salary/wages for Unclassified Represented Academic Professionals

10123 Sabbatical Leave
Payment of a fixed percentage of salary while on sabbatical leave.

[2] Unclassified Pay
Unclassified pay accounts are used for supplemental pay types for unclassified personnel including academic wages for non-permanent contracts and for services rendered during summer term.
10201 Unclassified Overload Pay - Instructional
Special or additional pay to compensate unclassified staff members for instructional services rendered that exceed full-time employment (e.g., when additional service causes a faculty member's "Term" FTE to exceed 1.00). If the employment contract period is shorter than 12 months, the provision applies only for the months to which the contract pertains. This pay is not considered salary for retirement purposes.

10202 Unclassified Overload Pay - Non-Instructional
Special or additional pay to compensate unclassified staff members for non-instructional services rendered in excess of full-time employment (e.g., when the additional service causes a faculty member's "Term" FTE to exceed 1.00). If the employment contract is shorter than 12 months, this provision applies only for the months to which the contract pertains.

10203 Summer Unclassified Pay - Instructional
Pay to nine-month unclassified staff members who serve in instructional capacities during summer term. This account code applies to summer only and should not be used for services by unclassified staff members on 12-month appointments. For service exceeding the full-time summer term appointment, use either code 10201 - Supplemental Unclassified Pay - Instructional.

10204 Summer Unclassified Pay - Non-Instructional
Pay to nine-month unclassified staff members serving in a non-instructional capacity during summer term. This account code applies to summer only and should not be used for services by unclassified staff members on 12-month appointments. For service exceeding the full-time summer term appointment, use code 10202 - Supplemental Unclassified Pay - Non-Instructional.

10205 Previous Fiscal Year Unclassified Salary
Pay normally charged to any 101XX account code but not paid until a subsequent fiscal year.

10207 Unclassified Employee Awards
Amounts awarded to unclassified employees in recognition of special service or accomplishments. These amounts are subject to income tax and Social Security withholdings and are taxed at the supplemental rate. This pay is included in employee’s gross income and is W-2 reportable. This pay is considered salary for retirement purposes. This account code is to be used only through the payroll system.

10208 Unclassified Retirement Incentive Payment
Unclassified early retirement incentive payment. Amounts paid using this account code are taxed at the supplemental rate.

10209 Other Unclassified Pay
Pay to unclassified employees for services not covered by their appointments that do not exceed full-time employment for the months to which the contract pertains. This code can include pay
to board members, teachers supervising student teachers for non-instructional services, adjunct faculty and 1039 hour appointments.

10211 Unclassified Vacation Pay
Payments for accrued vacation to unclassified employees on 12-month appointments. Payments are made when an employee terminates or when an employee transfers to a nine-month Unclassified appointment. If the employee transfers to a classified position, vacation accrual rate and pay are regulated by applicable collective bargaining unit agreements. Amounts paid using this account code are taxed at the supplemental rate.

10215 Commuting - State Vehicle
This code is used to report the non-cash income resulting from an employee's personal use of a state-owned vehicle for commuting. This non-cash income is subject to income and Social Security taxes. It is not considered salary for retirement purposes.

10216 Employee Discounts on Services
Compensation recorded to reflect the taxable value of employee discounts on services. A taxable employee discount is defined as the difference in cost of a service to an OUS employee and the cost to a non-OUS employee where that difference exceeds 20%. Examples include free athletic event tickets provided to employees, discounted faculty or staff season tickets to athletic events, and tuition reduction benefits. This income is not considered salary for retirement purposes.

10217 Moving Expenses - Taxable
Direct reimbursement of taxable payments for expenses associated with an employee change of residence. Applies to both employee transfers and moving new employees. Use this code for reimbursements paid directly to the employee. The employee will receive a check for the net amount after taxes are withheld. Amounts paid using this account code are taxed at the supplemental rate. For reimbursement to an outside vendor on behalf of the employee, see account code 10780 - Employee Moving Expenses Taxable. (See account code 10790 for non-taxed moving expense reimbursements.) For additional information, see Fiscal Policy Manual Fringe Benefits -- Moving Expenses.

10220 Post-Differential Unclassified Pay
Additional compensation to employees for service at places in foreign areas where conditions of environment are difficult, physically demanding or potentially unhealthy.

10221 Sunday Pay - Unclassified
Sunday premium pay is to be used for individuals paid from sponsored funds and only to the extent allowed by the sponsoring agency and contractual agreement. It is authorized by 5 U.S.C.5546 and is specified in U.S. Agency for International Development (USAID) Handbook 26. Sunday premium pay is authorized for any full-time employee whose basic workweek includes any work time on Sunday. Premium pay is at a rate equal to 25% of the rate of basic pay for each regular hour of Sunday work.
10230 Sea Pay
Premium pay to OSU unclassified employees who have no professional rank, such as research assistants, for each day at sea in excess of six consecutive days.

10231 Unclassified FLSA Overtime
Used to record unclassified overtime pay due to FLSA requirements.

10232 Comp Time Payoff - Unclassified
For use in comp time payoffs for unclassified employees who are not FLSA exempt. Amounts paid using this account code are taxed at the supplemental rate.

10233 Unclassified -- FLSA Shift Differential
To pay FLSA shift differential wages for non-exempt (FLSA) unclassified employees.

10234 FLSA Overtime on Premium Pay - Unclassified
To record FLSA overtime for unclassified employees related to pay issued on account 10233 - Unclassified - FLSA Shift Differential.

10240 Unclassified Perquisites
Compensation recorded to reflect the taxable value of employee perquisites, including meals and lodging, provided to an unclassified employee in addition to regular pay.

10251 Un classified Cash Allowance-Taxable
Cash allowances paid to unclassified employees for using their personal assets to conduct university business as required by their position or their employment contract. The use of personal assets can include electronic communication devices (such as cell phones), internet service connections, and vehicles (does not include travel reimbursement). Cash allowances may also include other unique cash payments that may be specified by employment contracts but not subject to effort reporting. These allowances are all tax subject and excluded from effort reporting for A-21 purposes.

[3] Classified Salaries
Classified salary account codes are used for expenditures of salaries and wages to classified employees in budgeted positions.

10301 Staff - Classified Salaries
Salaries and wages paid to classified employees in permanent positions. It includes pay while on sick or vacation leave as well as pay for holiday time taken during the normal course of employment.

This code excludes the following:

- Vacation pay at time of termination and vacation payments made per SEIU/OPEU bargaining agreement (see account code 10411)
- Compensatory pay in lieu of time off (see account code 10412)
- Overtime pay (see account code 10421)
• Holiday worked pay (see account code 10422)

These codes record supplemental and miscellaneous non-budgeted payments. These include vacation payout, overtime, differentials (shift, lead-worker, and work out-of-class) and special pay (penalty pay, special duty, stand-by/on-call and pay in lieu of retirement).

10406 Lump Sum Back Pay - Classified
This is a lump sum payment given to compensate a classified employee retroactively because of work-out-of-class, a retroactive reclassification, or compensation error. This account code should be used to pay amounts prior to the current fiscal year. Back pay in the current fiscal year is to be processed separately by affected month.

10409 Other Classified Pay
Pay for services not identified by position in the original or current budget. It includes pay types not otherwise specified in the 104XX series that are authorized by ORS 240.235.

10410 Temporary Employees Pay
Pay for services of temporary employees.

10411 Vacation Pay
Payments made to classified employees upon termination or in accordance with SEIU/OPEU contract terms. It excludes pay to an employee on regular vacation (see account code 10301 - Staff - Classified Salaries). Amounts paid using this account code are taxed at the supplemental rate.

10412 Compensatory Pay
Payments in lieu of time off for accrued compensatory time. Amounts paid using this account code are taxed at the supplemental rate.

10413 Pay in Lieu of State-Paid Retirement
Differential payments to employees in seasonal positions who were employed at least one previous season and who are not participating members of PERS. The differential is 6% of the regular pay and ceases the pay period before the employee begins to participate in PERS.

10414 Work Out-of-Class
Payments to classified employees for work in higher classifications as specified under the SEIU/OPEU bargaining agreement.

10415 Shore Leave Pay
Pay for shore leave earned by OSU ships' crew members when the ships are out of home port. The accrual rate and use of shore leave are specified under bargaining agreement provisions.
10416 Bilingual Differential Pay
Differential pay to employees who have been recruited, and fill positions, requiring bilingual skills (including sign language) as a condition of their employment, per the terms of the SEIU/OPEU bargaining agreement.

10417 Employee Award
Cash awards paid to classified staff. These awards include Employee Suggestion Awards and institutional awards. Amounts paid using this account code are taxed at the supplemental rate.

10418 Retroactive Overtime - Overtime Subject Employees - Classified
Pay to an eligible classified employee who worked more than 40 hours in a work week and was paid at a straight time rate for those excess hours. Note: This code is used only for the additional one-half rate in overtime pay.

10419 FLSA Overtime on Premium Pay
Pay for time worked during which an employee satisfies these criteria:

- Is subject to Fair Labor Standards Act (FLSA) overtime provisions
- Works more than 40 hours in any work week
- Has premium pay on account codes 10413-10415 or 10431-10440 for hours worked in the same work week

10420 Penalty Pay - Call-Back
Penalty pay to classified employees under bargaining agreement provisions when an employee has been released from duty and is called back prior to their normal starting time. The employee is paid a minimum of two hours pay at the overtime rate. Any time over two hours is paid at the employees regular rate of pay.

10421 Overtime - Classified
Pay for time worked in excess of eight hours per day (10 hours per day for a four-day schedule, etc.) or in excess of 40 hours per week within the employee’s basic work week. Pay is calculated at one and one-half times the rate entered.

10422 Holiday Worked - Classified
Pay for work on an official state-designated holiday when paid in cash in lieu of time off. Pay is calculated at one and one-half times the rate entered.

10424 Weekend Differential
Weekend differential pay for employees who work an extra Saturday or Sunday shift in a four-week block of shifts. This type of pay is calculated at 10% of base pay.

10425 SEIU/OPEU Electrician Differential
Differential wages for employees licensed as supervisory electricians as specified in the SEIU/OPEU bargaining agreement.
10429 Holiday Pay Premium - SEIU/OPEU Flex Schedule
Compensation to SEIU/OPEU employees on a flex schedule working on a holiday when the flex hours worked exceed eight hours. Pay for the flex hours less the regular hours is recorded with this account code. Pay is calculated at one and one-half times the rate entered.

10431 Penalty Pay
Penalty pay to classified employees under bargaining agreement provisions for reporting time changes (reporting compensation) and early release from work (show up compensation).

10432 Special Duty Pay
Extra pay for work performed more than 20 feet above the ground or water and for which safety ropes, scaffolds, boatswain chairs or similar safety devices are required. This account also applies to employees that are required to use a self-contained underwater breathing apparatus or other sustained underwater diving equipment and have current certification for such equipment. The employee receives a high-work or diving differential as specified in the SEIU/OPEU bargaining agreement.

10433 Lead-Work Differential
Premium pay while performing as a lead worker. Lead-work differential is a base-pay supplement for employees formally assigned lead-work duties by their supervisors. Lead-work differential is not computed at the rate of time and one-half for overtime or holiday work. This code is also used for charge differential for Licensed Practical Nurses.

10434 Shift Differential Pay - Evening
Premium pay for evening work, also referred to as the swing shift. This code applies to classified employees eligible for overtime pay. It is used for employees represented by bargaining unit agreements that distinguish between evening and night shifts. If no such distinction exists, use code 10435, - Shift Differential Pay.

10435 Shift Differential Pay
Shift differential is premium pay for work between 6pm and 6am. This code applies to classified employees eligible for overtime pay. It excludes employees with temporary appointments and part-time employees who work less than 32 hours per month. The following apply to shift differential:

- The differential rate and the work hours during which the differential applies vary with the bargaining representation.
- Shift differential is not computed at the rate of time and one-half for overtime or holiday work.
- Shift differential is not paid for periods of leave of absence with pay, such as vacation and sick leave.

10436 Stand-By/On-Call Pay
Pay to classified employees for stand-by (or on-call) time. The following apply:
• An employee is on stand-by when required to be available for work outside their normal working hours.
• An employee is not on stand-by once they begin performing assigned duties and is accruing pay for the time worked.
• Stand-by pay applies to those classified employees who are eligible for overtime pay, except employees covered by collective bargaining agreements that do not contain this provision.
• Stand-by is not counted as time worked when computing overtime pay.
• The hours’ requirement and pay rates vary with bargaining representation.

10437 Geographic Area Pay
Pay to non-resident classified employees for work performed in a geographical area requiring differential pay. The amount of the differential pay cannot exceed 25% of the employee’s base rate of pay.

10438 Shift Differential Pay - Night
Premium pay for night work, also referred to as the graveyard shift. This code applies to classified employees eligible for overtime pay. It is used for employees represented by bargaining unit agreements that distinguish between evening and night shifts. If no such distinction exists, use code 10435 - Shift Differential Pay.

10439 Holiday On-Call Pay
Pay to classified employees for whom collective bargaining unit agreements provide a different rate of pay for on-call pay during a holiday. If no special rate is specified, use code 10436 - Standby/On-call Pay.

10440 Classified Perquisites
Compensation recorded to reflect the taxable value of employee perquisites including meals and lodging provided to a classified employee in addition to regular pay.

10442 Premium Differential - Extra Shifts
Premium Differential - Extra Shifts

10446 Charge Differential
Temporary hourly differential for a Staff Nurse or Registered Nurse 1 who has been assigned charge duties as specified in the SEIU/OPEU contract. For Licensed Practical Nurses, see account 10433.

10451 Classified Cash Allowance-Taxable
Cash allowances paid to classified employees for using their personal assets to conduct university business as required by their position or their employment contract. The use of personal assets can include electronic communication devices (such as cell phones), internet service connections, and vehicles (does not include travel reimbursement). Cash allowances may also include other unique cash payments that may be specified by employment contracts but not subject to effort reporting. These allowances are all tax subject and excluded from effort reporting for A-21 purposes.
10480 Special Campus Security Differential
Premium pay to employees who are designated as special campus security officers (ORS 352.385).

10481 Nuclear Reactor License Differential
Premium pay to employees who are required to possess a nuclear reactor operator’s license by the Institution where such a license is not a requirement of the classification.

10482 SEIU/OPEU Retention Differential
An additional 10% differential or bonus will be paid to trade employees at Portland State University under a letter of agreement with SEIU/OPEU. The bonus pay will be added to an employees' base rate for the purposes of calculating overtime and will be included in the employees monthly paycheck. Payment is subject to normal tax withholdings.

10483 Differential, Confined Space
Employees shall be paid a differential of one dollar ($1.00) per hour for all time spent working in OSHA permit-required confined space (permit space), currently defined at 29 CFR 1910.146.

10484 Differential, Campus Dispatcher
An additional 10% differential over the base rate will be paid to Campus dispatchers who are required to receive and successfully complete the telecommunicator training offered at the Department of Public Safety and Standards and Training.

10485 Differential, Vet Tech
An additional 10% differential over the base rate will be paid to Veterinary Technicians required to receive and maintain an Oregon Veterinary Medical Examining Board certification.

10486 Differential, Early Chldhd Spcl Ed
A differential of ten percent (10%) over base rate will be paid to employees in positions which specifically require, and have been specifically recruited, to work with children with special needs as a condition of employment. This is a premium pay earn code.

[5] Student Pay
Student pay account codes are used for expenditures wages to student employees. Codes are provided for both OUS and non-OUS students as well as for students participating in the FWSP. This series of codes excludes graduate students with Unclassified appointments. For such students, see the following codes:

- 1062X Graduate Teaching Assistants
- 1063X Graduate Research Assistants
- 106XX Salaries and Pay to Resident Physicians, Dentists, Clinical Fellows and Graduate Assistants

10501 Student Pay - Regular
Pay to students, enrolled in OUS institution(s), who perform work for the institution. See 10510 - Non-OUS Student, for student employees enrolled in a non-OUS institution.
10503 Federal Work Study Program - Student
Pay to students employed under the Federal Work Study Program.

10504 TechWork Program
Pay for students receiving funds from the University of Oregon LEarn Program, based on financial need. This program provides funds to students selected to participate and is intended as a work experience/learning opportunity to work closely with UO faculty.

10507 Student Employee Awards
Amount awarded to student employees in recognition of special service or accomplishments. Subject to income tax and FICA withholding. This pay is included in employee's gross income and is W-2 reportable, and is not considered income for retirement purposes. Amounts paid using this account code are taxed at the supplemental rate. (See 10629 - Other Graduate Assistant Pay, for graduate students)

10510 Non-OUS Student
Pay to students not enrolled in any OUS institution. (See 10501 - Student Pay - Regular, for OUS enrolled students)

10518 Retroactive Overtime- Student
Pay to an eligible student employee who worked more than forty hours in a work week and was already paid at a straight time rate for those excess hours. Note: This code is used only for the additional one-half rate in overtime pay.

10520 Overtime - Non-OUS Student
Pay for overtime worked, to student employees not enrolled in any OUS institution. Pay is calculated at one and one-half times the rate entered.

10521 Overtime - OUS Student
Pay for overtime worked, to student employees enrolled in any OUS institution. Pay is calculated at one and one-half times the rate entered.

10540 Student Perquisites
Compensation recorded to reflect the taxable value of employee perquisites, including meals and lodging, provided to a student employee in addition to regular pay.

[6] Salaries and Pay to Clinical Fellows and Graduate Assistants
These codes cover salary and pay for the following:

- Pharmacy trainees, interns and residents
- Graduate teaching assistants
- Graduate research assistants

10609 Pharmacy Clinical Fellows
Salaries paid to pharmacy trainees, interns and residents in programs coordinated with OHSU.
10610 D.V.M. Clinicians
Salaries paid to post-doctoral D.V.M. clinicians with a rank of clinical fellow at OSU.

10612 Graduate Administrative Assistants
Pay to graduate administrative assistants. This code should not be used for stipends or other support expenditures.

10620 Graduate Teaching Assistants
Pay to teaching assistants serving under unclassified appointments. This code should not be used for stipends or other support expenditures.

10621 FWSP Graduate Teaching Assistants
Pay to graduate teaching assistants employed under the FWSP.

10622 GTA Requiring Fee Remission Subsidy
Pay to graduate teaching assistants serving under unclassified appointments on grants, contracts or cooperative agreements for which fee remission costs are not an allowable expenditure. Related fee remission costs are charged to accounts other than the pay accounts. (See account code 10952 - Graduate Assistant Fee Remission Subsidy)

10623 Summer Graduate Teaching Assistants
Pay to nine-month graduate teaching assistants on summer appointments. This code should not be used for graduate teaching assistants on 12-month appointments.

10625 Summer-Graduate Research Assistants
Pay to nine-month graduate research assistants on summer appointments. This code should not be used for services by graduate research assistants on 12-month appointments.

10627 Summer GTA Requiring Fee Remission Subsidy
Pay to nine-month graduate teaching assistants serving under unclassified appointments on grants, contracts or cooperative agreements for which fee remission costs are not an allowable expenditure. This code should not be used for graduate teaching assistants who are on 12-month appointments (see account code 10622 - GTA Requiring Fee Remission Subsidy).

10628 Summer GTR Requiring Fee Remission Subsidy
Pay to nine-month graduate research assistants serving under unclassified appointments on grants, contracts or cooperative agreements for which fee remission costs are not an allowable expenditure. This code should not be used for graduate research assistants who are on 12-month appointments (see account code 10632 - GRA Requiring Fee Remission Subsidy).

10629 Other Graduate Assistant Pay
Special or additional pay to graduate assistant staff members for services related to their institutional appointments. Includes Graduate Student award pay and recruitment and retention differential.
10630 Graduate Research Assistants
Pay to research assistants serving under unclassified appointments. This code should not be used for stipends or other support expenditures.

10631 FWSP Graduate Research Assistants
Pay to graduate research assistants employed under the FWSP.

10632 GRA Requiring Fee Remission Subsidy
Pay to graduate research assistants serving under unclassified appointments on grants, contracts or cooperative agreements for which fee remission costs are not an allowable expenditure. Related fee remission costs are charged to accounts other than pay accounts. (See account code 10952 - Graduate Assistant Fee Remission Subsidy).

10633 Compressed CTR Additional Grad Pay
Compressed CTR Additional Grad Pay

10639 Other Clinical Fellow Pay
Special or additional pay to clinical fellows for services related to their appointments.

10640 Perquisites- Clinical Fellows and Graduate Assistants
Compensation recorded to reflect the taxable value of employee perquisites, including meals and lodging, provided to a clinical fellows and graduate assistants in addition to regular pay and differentials. See 10629 - Other Graduate Assistant Pay, for recruitment and retention differential payments.

[7] Benefit Compensation
Taxable and non-taxable benefits paid on behalf of or directly to employees as a result of specified qualifying circumstances.

10752 Domestic Partner Benefit Taxable
The imputed tax value of benefit premiums attributable to domestic partner coverage.

10780 Employee Moving Expense- Taxable (W-2 Reportable)
Includes pre-move house hunting trips, temporary living expenses, costs associated with the sale of an old residence, costs associated with the purchase of a new residence, and meals associated with travel to the new location. Use this code for reimbursements paid to an outside vendor on behalf of the employee. The amount of the moving expense reimbursement received through the accounts payable system is added to the employee’s gross pay so additional taxes will be withheld. For direct reimbursement to the employee, see account code 10217 - Moving Expenses Taxable. For additional information, see FASOM Section 10.3: Compensation -- Fringe Benefits -- Moving Expenses.

10781 Temporary Living & Supplemental Allowance-Employee (W-2 Reportable)
Payments to an employee for temporary living expenses for a period of 30 consecutive days after obtaining employment or for the first 90 days for a foreign move.
10782 **Settling-In Allowance- Employee (W-2 Reportable)**
Lump-sum payment to an employee, in lieu of moving expenses, for the purpose of establishing a new place of residence while the employee is working on a project away from his or her home station.

10783 **Storage of Household Goods-Employee (W-2 Reportable)**
Expenditures for the storage of household goods and personal effects of an employee while the employee is working on a project away from his or her home station.

10784 **Dependent Assistance Tuition & Fees-Employee (W-2 Reportable)**
Payments to non-OUS institutions for tuition and fees for dependents of employees. The expenditure may be a direct payment to the institution or a reimbursement to the employee.

10785 **Dependent Assistance - Other-Employee (W-2 Reportable)**
Payment to, or on behalf of, an employee for living costs of the employee's dependents while the employee is working on a project away from the employee's home station and is separated from his or her dependents.

10786 **Utilities and Maintenance - Employee (W-2 Reportable)**
Expenditures for utilities and maintenance of an employee's temporary residence paid to, or on behalf of, the employee while working on a project away from his or her home station.

10787 **Housing Rentals-Employee (W-2 Reportable)**
Expenditures for rent of a temporary residence for an employee who is working on a project away from his or her home station. The payment is made to, or on behalf of, the employee.

10788 **Cost-of-Living/Post Allowance-Employee (W-2 Reportable)**
Cost-of-Living (COL) allowance is granted to an employee officially stationed in a foreign area where COL is substantially higher than in Washington D.C. This account is to be used only for individuals paid from sponsored funds and only to the extent allowed by the sponsoring agency and contractual agreement.

10790 **Moving-Employee-Non-Taxable (W-2 Reportable)**
Expenses for the transport of an employee's household goods and travel from his or her old location to the new location. The distance must be at least 50 miles. These expenses are not taxable. Pay through accounts payable. For additional information, see Fiscal Policy Manual Fringe Benefits -- Moving Expenses.

[8] **Other Payroll Expenses**
Expenditures for employee benefits, payroll and personnel assessments, accrued leaves and graduate fee remissions.

[a] **Other Payroll Expenses**
The following OPE accounts are to be used to record OPE expenditures for all employees, based on class, for the following:
• Employer paid medical, dental and life insurance
• Retirement contributions
• Other:
  o Federal Insurance Contributions Act (FICA)
  o State Accident Insurance Fund (SAIF)
  o Assessments from the Personnel Division, Workers' Compensation Board and Employee Relations Board
  o Unemployment Insurance
  o Mass Transit

10903 OPE JV Adjustment
OPE JV Adjustment

10911 OPE Unclassified
OPE Unclassified - Replaced by accounts 10964 thru 10968 effective July 1, 2007. Account 10911 to remain active in FY 08 to accommodate prior fiscal year payroll redistributions from HRIS. Account will be terminated effective July 1, 2008.

10913 OPE Classified
OPE Classified - Replaced by accounts 10974 thru 10978 effective July 1, 2007. Account 10913 to remain active in FY 08 to accommodate prior fiscal year payroll redistributions from HRIS. Account will be terminated effective July 1, 2008.

10915 OPE Student
OPE Student - Replaced by accounts 10984 thru 10988 effective July 1, 2007. Account 10915 to remain active in FY 08 to accommodate prior fiscal year payroll redistributions from HRIS. Account will be terminated effective July 1, 2008.

10916 OPE Grad Assistants and Fellows
OPE Grad Assistants and Fellows - Replaced by accounts 10994 thru 10998 effective July 1, 2007. Account 10916 to remain active in FY 08 to accommodate prior fiscal year payroll redistributions from HRIS. Account will be terminated effective July 1, 2008.

10950 OPE Grad Remission/Benefit/Subsidy
OPE Grad Remission/Benefit/Subsidy

10960 OPE Unclassified
OPE Unclassified

10964 OPE Unclassified Health/Life
OPE Unclassified Health/Life

10967 OPE Unclassified Retirement
OPE Unclassified Retirement
10968 OPE Unclassified Other
OPE Unclassified Other

10970 OPE Classified
OPE Classified

10974 OPE Classified Health/Life
OPE Classified Health/Life

10977 OPE Classified Retirement
OPE Classified Retirement

10978 OPE Class Other
OPE Class Other

10980 OPE Student
OPE Student

10984 OPE Student Health/Life
OPE Student Health/Life

10987 OPE Student Retirement
OPE Student Retirement

10988 OPE Student Other
OPE Student Other

10990 OPE Grad Assist and Fellows
OPE Grad Assist and Fellows

10994 OPE Graduate Assistants and Fellows (Grad Assist) Health/Life
OPE Graduate Assistants and Fellows (Grad Assist) Health/Life

10997 OPE Graduate Assistants and Fellows (Grad Assist) Retirement
OPE Graduate Assistants and Fellows (Grad Assist) Retirement

10998 OPE Graduate Assistants and Fellows (Grad Assist) Other
OPE Graduate Assistants and Fellows (Grad Assist) Other

[b] Other Payroll Expenses - Payroll System Adjustments

10904 Other Payroll Expenses (OPE) JV Adjustment Health/Life
This code is to be used only in the operating ledger to record adjustments made with a journal voucher to a specific OPE Health/Life component. If the automatic OPE component calculation on a payroll redistribution does not result in the correct OPE being transferred, the amount may be moved by use of this code.
10907 Other Payroll Expenses (OPE) JV Adjustment Retirement
This code is to be used only in the operating ledger to record adjustments made with a journal voucher to a specific OPE Retirement component. If the automatic OPE component calculation on a payroll redistribution does not result in the correct OPE being transferred, the amount may be moved by use of this code.

10908 Other Payroll Expenses (OPE) JV Adjustment Other
This code is to be used only in the operating ledger to record adjustments made with a journal voucher to a specific OPE Other component. If the automatic OPE component calculation on a payroll redistribution does not result in the correct OPE being transferred, the amount may be moved by use of this code.

10909 Other Payroll Expenses (OPE) JV Adjustment
This code is to be used only in the operating ledger to record adjustments made with a journal voucher to a specific OPE component. If the automatic OPE component calculation on a payroll redistribution does not result in the correct OPE being transferred, the amount may be moved by use of this code. - This account is replaced by accounts 10904, 10907 & 10908 effective July 1, 2007. Account 10909 has been terminated effective July 1, 2007.

[c] Accrued Leave

10930 OPE Accruals
OPE Accruals

10931 Accrued Vacation Leave
Charges to operating funds to record compensated absences liability for accrued vacation leave.

10932 Accrued Sick Leave
Charges to operating funds to record compensated absences liability for accrued sick leave.

10933 Accrued Compensatory Leave
Charges to operating funds to record compensated absences liability for accrued compensatory leave.

10934 Accrued Deferred Comp (Unfunded)
Accrued Deferred Comp (Unfunded)

10935 Accrued Employee Termination Exp
Accrued Employee Termination Exp

[d] Graduate Fee Remission/Benefit/Subsidy
These codes are used to record expenditures for all graduate assistants' fee remittance costs.

10941 Graduate Assistant Health Insurance Benefit
For recording graduate assistant health insurance benefit costs in the 'Other Payroll Expenses' account series when processed though FIS. See account 10994 if processing through HRIS.
10951 Graduate Assistant Fee Remissions
Charges for actual graduate assistants' fee remissions' expense. The amount of instruction fee remitted for a graduate assistant is disbursed to accounts from which he or she is paid during the term.

10952 Graduate Assistant Fee Remission Subsidy
Charges for actual graduate assistants' instructional fees remitted but charged to accounts other than the account from which the salary is paid -- for all terms except Summer Term. This covers cost-sharing or subsidy costs for grants, contracts or cooperative agreements for which graduate assistants' fee remissions are not an allowable expenditure. (See account codes 10622 - GTA Requiring Fee Remission Subsidy and 10632 - GRA Requiring Fee Remission Subsidy).

10953 Graduate Assistant Fee Remission Subsidy-Summer
Charges for actual graduate assistants' instructional fees remitted but charged to accounts other than the account from which the salary is paid -- only during Summer Term (since Summer Term is not supported by general institutional budgets). This covers cost-sharing or subsidy costs for grants, contracts or cooperative agreements for which graduate assistants' fee remissions are not an allowable expenditure. (See account codes 10622 - GTA Requiring Fee Remission Subsidy and 10632 - GRA Requiring Fee Remission Subsidy).
Section 02.11A: Account Codes -- Supplies (20XXX)

General

These codes apply to acquisition of materials and supplies for use in an instructional or administrative department. They do not cover commodities purchased for resale or redistribution from established storerooms or inventories (see the 6XXXX series of account codes).

[1] Supplies

20101 Office and Administrative Supplies
Materials for office use, such as paper, pens, ink cartridges, machine tapes, staplers, binders, wastebaskets, paper clips, etc.

20102 General Operating Supplies
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.).

20103 Laboratory Supplies
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
Expenditures for data processing supplies only. For purchases of data processing services, see account code 24503 - Data Processing Service.

20106 Books, Periodicals and Other Reference Materials
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)

20107 Diplomas and Certificates
Expenditures for diplomas and certificates.

20108 Subscriptions
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
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, please see 20106-Books, Periodicals and Other Reference Materials or 40190-Library Purchases.

20110 Student Project Supplies
Expenditures for student project supplies.

20111 Instructional Supplies
Expenditures for materials used for instructional purposes (see also account codes 2010 - Office and Administrative Supplies and 20103 - Laboratory Supplies).

20112 Electronic Supplies
Electronic Supplies

20113 Photocopy Supplies
Expenditures for photocopy supplies such as paper and toner.

20114 Library Supplies
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
Audio/Video Supplies

20116 Cartography Supplies
Cartography Supplies

20117 Art/Graphic Art Supplies
Art/Graphic Art Supplies

20118 Photography Supplies
Expenditures for photography supplies such as film, darkroom supplies, chemicals, paper and minor camera accessories.

20119 Archival Supplies
Archival Supplies

20120 Performing Arts Supplies
Expenses for supplies unique to the performing arts. These might include sheet music, theatrical prop building materials, etc.
20121 Costume Supplies
Expenses for costume supplies in the performing arts.

20122 Stage Materials
Expenses for stage materials in the performing arts.

20160 Ticket/Ticket Stock
Purchase of supplies and materials used to produce tickets.

20166 Athletic Supplies
Expenditures for athletic supplies such as balls, mats, baseball bats and gloves, etc.

20168 Awards
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 see 20169 - Awards and Prizes - Non-employee, for non-employees or 10417 - Employee Awards, for employees.

20169 Awards and Prizes - Nonemployee (tax reportable)
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
Expenditures for linens used in patient care areas. Excludes laundry services (see account code 24510 (Laundry and Dry Cleaning)).

20185 Uniforms
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
Expenditures for disposable wearing apparel used in hospitals and clinics.

20187 Employee Safety Apparel
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
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
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
Supply expenditures that cannot be coded in other classifications in this section.

20200 Minor Equipment
Expenditures for tangible personal property that meets the following criteria:

- 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.

This code does not cover books, periodicals and reference materials purchased by a library or audio-visual department (see account code 40190 - Library Purchases). It also excludes property listed on the equipment inventory (see account code A8011 & 40101 - Equipment). For Information Technology related minor equipment, see account codes 20201 - Computer, 20203 - Printers, or 20204 - Other IT Related Peripherals.

20201 Computer (Non-Capitalized)
Expenditures for computer hardware that meets the criteria for minor equipment. Includes monitors, cpu's, keyboards, etc.

20202 Software
Expenditures for computer software purchases less than the capitalization threshold of $100,000.

20203 Printers (Non-Capitalized)
Expenditures for printers that meet the criteria for minor equipment.

20204 Other IT Related Peripherals
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)
Expenditures for office equipment and furniture that meet the criteria for minor equipment.

20215 Specialized Equipment (Non-Capitalized)
Expenditures for specialized equipment that meet the criteria for minor equipment.

20216 Sports Equipment (Non-Capitalized)
Expenditures for sports equipment that meet the criteria for minor equipment.

20219 Inventoried Minor Equipment - Non-Capitalized
Used to purchased 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. For grants effective after 7/1/95 and all other funds.
20220 Inv Equip/Non-State Funds/Non-Cap
Equipment costing $5K or greater, purchased on non-state funds, and where ownership will likely remain with a non-state entity. Ptag will be created and equipment will be put on the University property fixed asset inventory file as non-capitalized. No entries are made to investment in plant. This account code is only active for Charts C (OSU) and E (WOU).

20250 Parts-Auto & Equipment
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
Expenditures for tires for vehicles.

20252 Automotive Fuels and Lubricants
Expenditures for gasoline and diesel fuels and automotive lubricants.

20300 Student Meals
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
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
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
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).

20401 Minor Buildings (Non-capitalized)
Expenditures for buildings that do not meet the $50,000 threshold criteria for capitalization; including pole barns, sheds, small warehouses, greenhouses, and similar types. For buildings with cost exceeding $50,000, see 40501-Buildings.

For Related Account Code Sections, see also:

- 02.11B: Supplies Related to Agriculture (21XXX)
- 02.11E: Fees and Services (245XX-249XX)
- 02.11H: Employee Related Services and Supplies (285XX)
- **02.11I**: Conferences, Entertainment, etc. (286XX)
- **02.11J**: Fiscal Management Expense (287XX)
- **02.11K**: Debt/Investment Expense (288XX)
- **02.11L**: Miscellaneous Services and Supplies (289XX)
Section 02.11B: Account Codes -- Agricultural Related Services & Supplies (21XXX)

[1] Supplies Related to Agriculture

21007 Animals - Non-capitalized
Expenditures for animals purchased for research purposes. Excludes livestock purchases that must be capitalized (see account code 40102 - Livestock). Use 20102 - General Operating Supplies or 20103 - Laboratory Supplies, for non-vertebrae lab animals as appropriate.

21008 Animal Care (tax reportable)
Expenditures for the care, feeding and maintenance of animals by others.

21042 Veterinary Biologicals
Expenditures for vaccines and other products used for prevention of disease in animals.

21043 Veterinary Medications
Expenditures for antibiotics, drugs, salves, physics, and other medicinal products used in the treatment of animal diseases.

21047 Veterinary Surgical Supplies - General
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
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
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
Expenditures for plant fertilizers.

21051 Plant Materials
Expenditures for materials used in the growing of plants.

21052 Seeds
Expenditures for seeds.
21053 **Soil & Soil Media**
Expenditures for soils and soil media such as pumice, vermiculite, perlite, peat moss, etc.

21055 **Feeds - Grain**
Expenditures for grain used as animal feed.

21056 **Feeds - Hay and Straw**
Expenditures for hay and straw used as animal feed.

21057 **Feeds - Concentrates**
Expenditures for animal feed concentrates.

21060 **Chemicals - Herbicides**
Expenditures for chemical herbicides used in the control of weeds and unwanted vegetation.

21061 **Chemicals - Pesticides**
Expenditures for chemical pesticides or insecticides used in the control of unwanted pests and insects.

21062 **Chemicals - Other**
Expenditures for chemicals other than herbicides and pesticides, such as fungicides.

21065 **Agricultural Gases and Liquids**
Expenditures for agricultural gases and liquids.

21069 **Irrigation Supplies**
Expenditures for irrigation supplies purchases.

21070 **Agricultural Services (tax reportable)**
Expenditures for custom combining, plowing and similar activities.

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**For Related Account Code Sections, see also:**

- 02.11A: Account Codes -- Supplies (20XX)
- 02.11E: Fees and Services (245XX-249XX)
- 02.11H: Employee Related Services and Supplies (285XX)
- 02.11I: Conferences, Entertainment, etc. (286XX)
- 02.11J: Fiscal Management Expense (287XX)
- 02.11K: Debt/Investment Expense (288XX)
- 02.11L: Miscellaneous Services and Supplies (289XX)
Section 02.11C: Account Codes -- Communications and Postage & Shipping (220XX & 225XX)

General

Expenses arising from the use of telephone, telegraph, mail, freight and express services.

[1] Communications

22002 Fax Expense
Expenses associated with fax transmissions.

22005 Pager Costs
All costs associated with the use of pagers.

22010 Telecommunications Recurring Charges
Charges that occur monthly usually in fixed amounts. Examples include line charges, equipment rental, AUDIX features, and TV cable access.

22011 Telecommunications Usage Charges
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
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
All costs associated with the use of a cellular phone, including taxes.

22016 Communications Network Access Charges
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
Costs associated with the access and use of satellite or internet services.

22021 Video Network Organization Site Service
Expenditures for technical services and room usage associated with transmissions using central video services.

22022 Video Network Reception Site Services
Expenditures for technical services and room usage associated with the reception of transmissions for videoconferences.
22030 Teleconference Fees
Costs directly associated with conducting teleconferences via telephone or video communications.

22031 Transmission Fees
Costs directly associated with transmission for network, internet or satellite usage.

22032 Computer Conferencing Fee
Costs directly associated with conducting conferences via computer networks.

22099 Miscellaneous Communications
Expenditures that cannot otherwise be coded within this section.

[2] Postage and Handling

22502 Postage
Includes 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
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)
Expenses for special courier and express mail services.

22511 Freight/Moving - Not Employee Related (Tax reportable)
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
Expenses incurred for internal delivery service.

22531 Shuttle Bus Service
Charges for transporting mail by state shuttle bus.

22599 Miscellaneous Postage and Shipping
Postage and shipping expenses not accounted for in other accounts.
Section 02.11D: Account Codes -- Facilities & Utilities Related (230XX, 233XX, 235XX, and 240XX)

Section 02.11D is comprised of the following subsections:

- Utilities (230XX)
- Waste Disposal (233XX)
- Maintenance and Repairs (235XX)
- Rentals and Leases (240XX)

[1] Utilities
Account codes in this section are used to classify expenditures for electrical usage, gas, sewage, steam, hogged fuel, fuel oil and water.

23001 Electricity- General
Expenditures for electrical usage. This expense classification applies whether the power was generated internally or purchased from an outside utility.

23002 Pressurized Gas- General
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
Fee paid for the conveyance of natural gas through a pipeline.

23004 Steam - Purchased
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
Hogged fuel (wood chips) purchased for heating or for the generation of steam used for heating.

23006 Fuel Oil
Fuel oil purchased for heating purposes. For vehicle gasoline, diesel or lubricants see account code 20252 - Automotive Fuels/Lubricants.

23010 Water
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
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
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
Create new rollup account for electrical utility costs. Summary of costs of Expenditures for electrical usage and related fees. This expense classification applies whether the power was generated internally or purchased from an outside utility.

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
Create new rollup account for pressurized gases costs. Summary of costs of pressurized gases used and related fees - 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.

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)
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
Expenditures for utility services that cannot otherwise be classified.


23301 Garbage (Tax reportable)
Payments for garbage disposal services purchased from others.

23310 Infectious Waste Disposal (Tax reportable)
Expenditures for infectious waste disposal services purchased from outside vendors.

23311 Hazardous Waste - On-Site Disposal (Tax reportable)
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)
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)
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)
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)
Recycling Expense (Tax reportable)

This section applies to expenditures for maintenance and repairs of buildings, grounds and equipment. These codes are intended for ordinary expenses of a recurring nature applicable to
maintenance and repairs, including maintenance contracts. Outside labor charges for maintenance and repair services are included.

23501 Equipment Maintenance and Repairs (tax reportable)
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)
Expenses 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 Policy 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)
Expenses related to campus and grounds maintenance including fence repair or replacement. This code covers expenses for materials, minor landscaping and non-contract services. Expenses 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)
Expenses 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)
Expenses 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 reupholstery of furniture or purchase of a new tractor engine.

23506 Ship/Vessel Maintenance and Repair (tax reportable)
Expenses for normal maintenance and repairs to research vessels.

23507 Vehicle Maintenance & Repairs (tax reportable)
Expenses for normal maintenance and repairs to vehicles.

23510 Contract Maintenance and Repair - Equipment (tax reportable)
Expenses for equipment maintenance covered by maintenance contracts. Contract services are generally performed by non-institutional personnel, either as individuals or as representatives of
23511 Contract Maintenance and Repair - Buildings (tax reportable)
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).

23512 Contract Maintenance and Repair - Grounds (tax reportable)
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)
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)
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
Expenditures for supplies used in daily physical plant 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
Expenditures for chemicals used in maintenance (e.g., for boiler water treatment, cleaning and lubrication).

23522 Maintenance Materials
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
Expenditures for data processing and electrical equipment parts for repair and maintenance. For repair service charges see 23504 - Data Processing Equipment Maintenance and Repair.
23524 Equipment Maintenance Supplies
Expenditures of supplies used for maintenance of equipment. If included in an invoice from a vendor for services use 23501 Equipment Maintenance and Repairs.

23525 Building Maintenance Supplies
Expenditures of supplies used for maintenance of buildings. If included in an invoice from a vendor for services use 23502 Building Maintenance and Repairs.

23526 Grounds Maintenance Supplies
Expenditures of supplies used for maintenance of grounds. If included in an invoice from a vendor for services use 23503 Grounds Maintenance and Repairs.

23530 Custodial - Non-Contract (tax reportable)
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)
Expenditures for janitorial and housekeeping services performed under contracts with non-institutional persons or companies.

23535 Custodial Supplies
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)
Expenditures for maintenance and repairs that cannot otherwise be coded within this section.

[4] Rental and Leases
Payments for the rental or lease of equipment, land, and buildings. These codes do not cover capital leases or assets acquired through a lease-purchase arrangement (see account code 40111, Equipment Lease - Purchase, A8XXX Fixed Asset accounts and related accounts B2102 Capital Leases Payable, 28810 Interest Expense - Misc.). OUS Fiscal Policy Manual section 55.200.F provides criteria for determining capital leases.

An operating lease creates a commitment into the future (an unrecorded liability) and uses different account codes than those used for a rental agreement. The following criteria are generally considered while reviewing contracts/agreements to determine if one is engaging in a rental agreement or an operating lease agreement.

Termination/cancellation of agreement - Rental agreements can be terminated at any time without cause and results in few penalties whereas the potential for cancelling an operating lease agreement is remote and can result in substantial financial penalties.
Term of Agreement - An operating lease agreement generally has a fixed term whereas a rental agreement is indefinite.

Rate(s) of agreement - Operating lease agreements specify the periodic payment rate over the life of the lease whereas the rate is subject to change with a rental agreement.

[a] Rentals

24020 Media Rentals (tax reportable)
Expenditures for media rentals such as DVD's and film.

24052 Housing Rentals - Non-Employee (tax reportable)
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)
Expenditures for self-storage units and storage charges for non-employee related reasons.

24101 Equipment Rentals (tax reportable)
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)
Expenditures for use/rental of all electronic data processing equipment and accessories.

24103 Software Rental Costs
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)
Expenditures for land rentals of non-OU S owned property.

24151 Building Rentals (Tax Reportable)
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)
Rental expenditures that cannot otherwise be classified as land, building, equipment, or software rentals.
[b] Operating Leases

24201 Equipment Leases (Tax Reportable)
Expenditures for operating leases of non-data processing 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 Data Processing Equip Leases (Tax Reportable)
Expenditures for operating leases of all electronic data processing equipment and accessories.

24203 Software Lease Costs
Expenditures for the use of data processing software obtained from a vendor through a 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)
Expenditures for land leases of non-OUS owned property.

24251 Building Leases (Tax Reportable)
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).

24299 Miscellaneous Leases (Tax Reportable)
Expenditures for operating lease payments that cannot otherwise be classified as land, building, equipment, or software leases.

For Related Account Code Sections, see also:

- 02.11B: Supplies Related to Agriculture (21XXX)
Section 02.11E: Account Codes -- Fees & Services (245XX-249XX)

[1] Fees and Services

Expenditures for:

- Professional fees (e.g., consulting, legal and trustee services)
- Services rendered by commercial firms
- Service charges by institutional service departments
- Fees assessed by other state agencies

Expenses related to the service rendered, such as travel, are included in this category.

24501 Accounting Service (tax reportable)
Accounting services purchased from others.

24502 Legal Service (tax reportable)
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 payments 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)
Expenditures for data processing services purchased from others.

24504 Auditing Services (tax reportable)
Expenses directly related to acquiring auditing services.

24505 Performance Fees (tax reportable)
Expenditures for concerts and other entertainment functions.

24506 Trustee Service (tax reportable)
Expenditures to trustees for administering the affairs of the entrusted asset.

24507 Management Consulting Services (tax reportable)
Expenditures for consulting, management and training services provided by vendors.

24508 Departmental Development Costs
Development Office costs that are allocated to departments.

24510 Laundry and Dry Cleaning (tax reportable)
Expenditures for laundry and dry cleaning.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>24511</td>
<td>Plant Care Services (tax reportable)</td>
<td>Expenditures for plant care and maintenance services performed by outside entity.</td>
</tr>
<tr>
<td>24520</td>
<td>Security Service (tax reportable)</td>
<td>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.</td>
</tr>
<tr>
<td>24521</td>
<td>Shuttle Service (tax reportable)</td>
<td>Expenditures for transportation/shuttle services related to university events/conferences/etc.</td>
</tr>
<tr>
<td>24522</td>
<td>Traffic Control Service (tax reportable)</td>
<td>Expenditures for traffic (including parking lot) control services related to university events/conferences/etc.</td>
</tr>
<tr>
<td>24523</td>
<td>Event Services (tax reportable)</td>
<td>Expenditures related to producing and managing university events/conferences/etc. Examples include contracted ushers, ticket takers, door monitors, security, etc.</td>
</tr>
<tr>
<td>24524</td>
<td>Stagehand Services (tax reportable)</td>
<td>Expenditures for stagehand and stage management services related to university events/conferences/etc.</td>
</tr>
<tr>
<td>24525</td>
<td>Word Processing Services (tax reportable)</td>
<td>Expenses for contractual word processing services.</td>
</tr>
<tr>
<td>24526</td>
<td>Web Design Services (tax reportable)</td>
<td>Expenses for contractual web design services.</td>
</tr>
<tr>
<td>24527</td>
<td>IT Related Personnel Service Contracts (Tax Reportable)</td>
<td>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 OUS.</td>
</tr>
<tr>
<td>24530</td>
<td>Contract Personnel Services (tax reportable)</td>
<td>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 OUS. (See account code 24527 for Information Technology related Personnel Service Contracts.)</td>
</tr>
<tr>
<td>24531</td>
<td>Contract Educational Services (Tax Reportable)</td>
<td>Lump-sum payments to non-OUS entities to provide room and board and other related services to students on a study abroad program or other educational opportunity not available at an OUS institution.</td>
</tr>
</tbody>
</table>
24535 Broadcast Program Services *(tax reportable)*
Expenses for purchase of material, live or recorded, for broadcast by an institution-sponsored radio or television station.

24540 Contract Course
Lump-sum payments to non-itous institutions for teaching OUS 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)*
Expenditures for contractual forest management services including logging and maintenance services in OUS-owned forests.

24560 VISA/Passport Processing Fees
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.

24561 Background Verification Fees
Individuals seeking to obtain employment or to provide service as an unclassified employee (academic, research and administrative faculty), classified employee (staff members), graduate assistant (graduate research and teaching assistants), student employee, or volunteer shall be subject to background checks. Includes costs related to background verification fees.

24595 Non-Resident Alien Professional Services *(tax reportable on 1042S form)*
Expenditures for professional services provided by individuals who are classed as non-resident aliens for tax-reporting purposes.

24599 Other Professional Services *(tax reportable)*
Expenditures for professional or technical consulting advice, for general or instructional lectures and for services of officials for athletic games.

24601 Binding *(tax reportable)*
Binding service performed by others.

24602 Duplicating and Copying *(tax reportable)*
Duplicating and copying performed by others.

24604 Photo Services/Processing *(tax reportable)*
Photography services performed by others.
24605 Microfilming/Processing (tax reportable)
Microfilming services performed by others.

24606 Printing and Publishing (tax reportable)
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)
Expenditures for typesetting, paste-up and plate making by off-campus vendors or other campus departments.

24608 Graphics Design Service (tax reportable)
Expenditures for graphic design services.

24609 Professional Photography Services (tax reportable)
Expenditures for professional photography services.

24610 Video Production Services (tax reportable)
Expenditures for the services of professional video production.

24611 Advertising - Personnel Recruitment/Bid Solicitation/Public Notices (tax reportable)
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)
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)
Expenditures for engraving services. For purchase of engraved awards, see 20168 - Awards.

24616 Editing Services (tax reportable)
Expense directly related to securing editing services.

24617 Non-medical Laboratory Services (tax reportable)
Expenditures for non-medical laboratory services. (See account 25101 for laboratory services that are medical in nature.)
24618 Embroidery/Sewing Service (tax reportable)
Expenditures related to the production of custom-embroidered, sewn, or personalized items of clothing, including uniforms.

24701 Appraisal Service (tax reportable)
Expenditures for appraisals purchased from others.

24702 Engineering and Architectural Service (tax reportable)
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)
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
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
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
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
Expenditures for authorized parking permits for non-employees, including guests of the institution and/or department-assigned vehicles.

24802 Reserved Parking Space
Expenditures for reserved parking spaces paid by institutional funds for non-employee-specific uses.

24901 Designated Operations Fund Support
Subsidies to Designated Operations to underwrite costs. See account code 09398 - Support for Designated Operations/Service Departments, for support from non-agency funds. See account code 08001 - Miscellaneous Other Revenue, for support from agency funds.
24902 Service Department Support Charge
Subsidies to a service department to underwrite cost. See account code 09398 - Support for Designated Operations/Service Departments for support from non-agency funds. See account code 08001 - Miscellaneous Other Revenue, for support from agency funds.

24910 Vehicle and Equipment Use Charge
Expenditures for the transportation and use of vehicles and equipment from an equipment pool.

24995 Construction Contract Services (Tax reportable)
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)
Expenditures for fees or services that cannot otherwise be classified and which are tax reportable.

24999 Miscellaneous Fees and Services
Miscellaneous Fees and Services

For Related Account Code Sections, see also:

- 02.11A: Account Codes -- Supplies (20XXX)
- 02.11B: Supplies Related to Agriculture (21XXX)
- 02.11H: Employee Related Services and Supplies (285XX)
- 02.11I: Conferences, Entertainment, etc. (286XX)
- 02.11J: Fiscal Management Expense (287XX)
- 02.11K: Debt/Investment Expense(288XX)
- 02.11L: Miscellaneous Services and Supplies (289XX)
Section 02.11F: Account Codes -- Medical & Scientific Services & Supplies (25XXX)

[1] Medical and Scientific Services and Supplies

25001 Pharmaceuticals
Costs of pharmaceuticals and pharmaceutical supplies.

25002 Blood and Blood Products
Expenditures for blood and blood products for transfusions, including plasma and albumin.

25003 IV Solutions and Supplies
Expenditures for intravenous fluids and for supplies necessary for their administration.

25004 Anesthetic Materials
Costs of gaseous and volatile agents used in inhalation anesthesia, such as cyclopropane, fluorothane, halothane, nitrous oxide, ether and chloroform.

25010 Oxygen and Other Compressed Gases
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 Cryogens
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
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
Costs of radioactive materials used for medical or scientific purposes.

25021 Radiology Films (tax reportable)
Costs of radiological films.

25022 Radiology - Procedures and Reading (tax reportable)
Payments to radiologists for taking and interpreting X-rays.

25030 Dressing Materials
Expenditures for bandages, adhesive tape, cotton and other materials used in hospitals and clinics for applying dressings.
25031 Sutures
Expenditures for sutures.

25040 Syringes and Needles
Expenditures for syringes and needles used in hospitals and clinics.

25041 Glassware - Medical/Scientific
Expenditures for thermometers and miscellaneous glassware used in hospitals and clinics.

25042 Rubber and Plastic Supplies - Medical/Scientific
Expenditures for catheters, tubing and miscellaneous rubber and plastic supplies used in hospitals and clinics.

25043 Paper Supplies - Medical/Scientific
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
Expenditures for disinfectants, cleaners, reagents and other solutions used for cleaning applications in hospitals and clinics.

25045 Dental Supplies - Medical
Dental Supplies - Medical

25046 Vaccines
Expenditures for vaccines used in hospitals and clinics.

25051 Appliances - Braces (tax reportable)
Expenditures for the manufacture, fitting or repair of orthopedic braces.

25099 Other Medical Care Materials and Supplies
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)
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)
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)
Expenditures made for hospitalization, medication and treatment of patients confined to an infirmary or hospital.

25111 Hospitalization - Outpatient (tax reportable)
Expenditures made in the course of treating patients who are not confined to an infirmary or hospital.

25119 Rehabilitation - Outpatient (tax reportable)
Expenditures for rehabilitative care for patients who are not kept overnight.

25120 Medical Services (tax reportable)
Payments to medical doctors for professional services as well as payments for hospital charges.

25122 Surgical Services (tax reportable)
Payments to medical doctors for the performance of surgical procedures.

25123 Anesthesia Services (tax reportable)
Payments to medical doctors or anesthetists for the administration of anesthesia during surgery.

25124 General Dental Services (tax reportable)
Payments to dentists for general dental care.

25125 Orthodontic Services (tax reportable)
Payments to orthodontists for orthodontic care.

25126 Psychological Services (tax reportable)
Payments to psychologists for psychological evaluation and therapy.

25127 Physical Therapy (tax reportable)
Payments to registered physical therapists or medical doctors for physical therapy services.

25128 Nursing Services (tax reportable)
Payments to registered nurses or licensed practical nurses who provide private duty nursing care.

25129 Speech and Audiology Services (tax reportable)
Payments to licensed speech pathologists and audiologists for testing or therapy services.

25130 Occupational Therapy (tax reportable)
Payments to registered occupational therapists for occupational therapy services.

25135 Agency Nurse Fee (tax reportable)
Payments to private agencies who provide temporary nursing services.

25140 Research Subjects (Tax Reportable)
This code concerns payment 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)
Expenditures for electrocardiograms for patients.

25151 EEG Services (tax reportable)
Expenditures for electroencephalograms for patients.

25152 Echo Cardiogram (tax reportable)
Expenditures for echocardiograms for patients.

25159 Cardiac Catheterization (tax reportable)
Expenditures for cardiac catheterizations for patients.

25180 Athletic Medical Insurance Reimbursement (tax reportable)
Reimbursement from athletic medical insurance carriers to the Athletic Department for medical expenses of athletes.

25199 Other Medical/Scientific Services (tax reportable)
Expenditures for medical and scientific services not otherwise categorized.
Section 02.11G: Account Codes -- Assessments (280XX-284XX)

Assessments

For a detailed description of assessments, and the reasons or methodologies behind them, please see the "Assessment Distribution Document" posted on the OUS Budget and Management webpage.

[1] State Assessments
State of Oregon assessments are charges made by various other departments within the State of Oregon to individual institutions or OUS as a whole. Titles of assessment account codes indicate the specific assessment.

28002 Attorney General Services
This charge pays for charges assessed by the State Attorney General's Office. The assessment is based on an hourly rate.

28003 Secretary of State Audit Assessment
This assessment pays for the Secretary of State Audits Division audit costs. The assessment is allocated to the institutions based on expenditures.

28020 Central Government Service Charge
This assessment pays 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 OUS to institutions' Service Departments and Auxiliary Enterprise funds based on total payroll expenses.

28021 DAS IRMD Plan & Review Assessment
The assessment covers costs primarily for personal service expenses of the DAS Information Resources Management Division Office.

28022 DAS State Controller's Div
This assessment is charged for systems and services provided by DAS Controller's Office and is based on current service levels.

28023 DAS - Debt Mgmt Services Assessment
This assessment pays for Debt Management services provided by the Oregon State Treasury. Includes charges for: 1) XI-F bonds, 2) XI-G bonds, 3) COPs. This assessment is paid centrally by the Chancellor's Office to the Oregon State Treasurer.
28026 DAS Purchasing Assessment
This assessment covers the cost of certain per usage purchasing services provided by the DAS Transportation, Purchasing & Print Services Division.

28028 State Treasury Banking Services Charge
This assessment pays for Oregon State Treasury banking transaction fees.

28029 DAS - Contract Printing Assessment
This assessment covers the cost of certain per usage contract printing services provided by the DAS Transportation, Purchasing & Print Services Division.

28030 State Mail Assessment
This charge recovers the cost of operating the state central mail units in Salem, Portland, and Eugene. It is based on the average weight of mail transported and number of deliveries.

28031 DAS - Budget and Management Assessment
This assessment is charged for systems and services provided by DAS Budget and Management division. The assessment is allocated based on budgeted FTE and funding limitation.

28032 DAS Director's Office Charge
This assessment is charged for services provided by the DAS Director's Office. The assessment is allocated based on budgeted FTE.

28034 Secretary of State Archives Assessment
This assessment pays for the usage of the State Archives Division facility and is based on projected expenditures divided by estimated occupancy rate.

28036 DAS Geographic Information System Assessment
This assessment is charged by DAS to state agencies to pay for the maintenance of the state’s investment in shared Geographic Information System. DAS uses a tiered approach to charge the assessment. OUS is categorized as a tier one agency. DAS charges the assessment based on an agency's tier and FTE. OUS will distribute the assessment to OUS institutions based on Budgeted Operations payroll expense.

28037 ERET Economic Reinvest Team Assess
To record OUS's portion of the administrative costs assessed by the Governor's Office Economic Recovery Executive Team (ERET). ERET was established in 2009 to coordinate oversight of the American Recovery and Reinvestment Act (ARRA) funds.

28038 Statewide Facilities Coordinator Assessment
This assessment is charged to cover the cost of DAS for coordinating/facilitating development, resource management, and planning of major construction projects by all state agencies under ORS 276.227. This assessment is paid centrally by the Chancellor's Office to DAS.
28051 Capitol Planning Assessment
This assessment is charged to cover the administrative costs of Capitol Planning Commission. This assessment is paid centrally by the Chancellor's Office to DAS.

28052 Capitol Parking Assessment
This assessment is charged to cover the cost of Debt Service related to the completion of the Salem underground parking structure. This assessment is paid centrally by the Chancellor's Office to DAS.

28053 Capitol Landscaping Assessment
This assessment is charged to cover costs of maintaining the State Capitol Building grounds. This assessment is paid centrally by the Chancellor's Office to DAS.

28054 Capital Mall Security Services Assessment
This assessment is charged to cover the cost of providing security service, provided by the Oregon State Police, to most of the state office buildings on the Capitol Mall and to buildings located on Airport Way. This assessment is paid centrally by the Chancellor's Office to DAS.

28060 Tort Liability Assessment
This charge pays for projected ultimate losses arising from tort claims alleging the failure of agencies or employees to perform duties owed by law. DAS determines the allocation to each institution based primarily on prior claims.

28061 Property Insurance Assessment
This assessment is charged to pay for projected ultimate losses on state property. DAS charges the assessment to each institution based on square footage of buildings and FTE. OUS distributes the assessment to OUS institutions based on fixed asset insurance values.

28062 Oregon Ethics Commission Assessment
The assessment for the Oregon Government Ethics Commission is apportioned among state agencies based on the number of full-time equivalent employees budgeted by the agency. This is a new assessment for 2009-11, as authorized and directed by the 2007 Legislature. The total amount charged in Table 2-5 was calculated for the state agency share of the Oregon Government Ethics Commission's budget. From this amount, 100 percent of the total amount is based on full-time equivalent positions. The FTE counts listed were provided by the Department of Administrative Services.

28072 Emerging Small Business
This assessment is charged to pay 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. OUS 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.

28073 DAS IRMD E-Government Assessment
This assessment is charged to cover the cost of providing business expertise, technical support, and the production environment that agencies need to serve citizens via the Internet. Assessment effective in the 03-05 biennium. This is a flat rate assessment that is paid centrally by the Chancellor's Office.

28074 Quality Assurance Assessment
This assessment is charged by DAS to state agencies to cover the cost of the Quality Assurance section which develops and implements policy and standards related to the planning, management, monitoring, evaluation, and implementation of large scale, and enterprise information technology development projects. This assessment is allocated among agencies on the basis of budgeted full time equivalent positions. This assessment is paid centrally by the Chancellor's Office to DAS.

28075 LINUS Assessment
This assessment is 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. This assessment is paid centrally by the Chancellor's Office to DAS.

28076 Business Continuity Planning Assessment
This assessment is charged by DAS to state agencies to cover operational costs of the Business Continuity Planning Program. At inception, the program was funded by state agency donations and a federal grant; now, however, a state agency assessment based on budgeted FTE for 2005/2007 will be charged. This assessment is paid centrally by the Chancellor's Office to DAS.

28077 State Cyber Security Center Assessment
This assessment is charged by DAS to state agencies to cover operational costs of the Enterprise Cyber Security Program. This program is responsible for effectively defending and securing the State's Computing and Networking Infrastructure (SCNI) and its related information technology investments. These costs are allocated on the basis of full-time equivalent positions. This assessment is paid centrally by the Chancellor's Office to DAS.

28078 BOLI Prevailing Wage Rate Fee
This assessment is 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.
[2] OUS Assessments
These assessments allow the Chancellor's Office to recover indirect administrative costs for services provided to the campuses. Titles of assessment account codes indicate the specific assessment.

28101 Chancellor's Office Assessment
Assessments to Auxiliary Activities and State-wide Public Service Divisions for administrative services provided to campuses by the Chancellor's Office.

28102 OUS International Program Assessment
Assessments to institutions to help support the OUS International Program. The assessment amount is contingent upon institution student participation in the OUS International Program.

28103 OUS Capital Support Assessment
Assessments to institutions for Capital Project Support for the administration of programs and projects by OUS Facilities Division. The programs include OUS Minority/Women in Business and Emerging Small Business, the Capital Repair Baseline study, studies of space utilization, five-year rental appraisal for Board-approved housing and other system-wide consulting for capital activities. Assessment is 0.1% of the approved budget on all legislatively approved capital construction projects.

28104 OUS ITS Telecom Services Assessment
Assessment for Information Technology Services Telecom services provided to institutions. Telecom services include the billing system, assistance with billing problems, reporting, centralized call data support and overseeing OUS telecommunication accounts. This will is annual, flat-rate, assessment.

28105 OUS ITS Services Assessment
Assessment for Information Technology Services services provided to regional universities. ITS services include Banner system support, data warehouse, technical support and other projects unique to the regional universities. This is an annual, flat-rate, assessment.

28160 RM General Liab Pool Assess
Assessment paid by pool participants to fund general liability portion of the Oregon University System self-insurance pool.

28161 RM Property Pool Assess
Assessment paid by pool participants to fund property self-insurance portion of the Oregon University System self-insurance pool.

28162 RM - Auto Pool Assess
Assessment paid by pool participants to fund automobile self-insurance portion of the Oregon University System self-insurance pool.
Institutional Assessments
Institutional assessments are charged internally between various departments within an institution. Titles of assessment account codes indicate the specific assessment.

28201 Administrative and Support Service Charge
The allocation of general administrative and support service costs to a sub-unit.

28202 Building Use Overhead Charge
Used 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
Used 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
Used 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
Climate Action Plan Assessment

Other Assessments

28400 Other Assessments
Minor miscellaneous assessments not otherwise specified.
Section 02.11H: Account Codes -- Employee Related and 1099 Reportable Expenses (285XX)

[1] Services and Supplies -- Employee Related

28502 Overtime Meal Allowance (W-2 Reportable)
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)
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)
Disbursements of a deceased employee's salaries, wages and accrued vacation to the estate of the deceased.

28521 Early Retirement - Health Care (tax reportable)
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 OUS Faculty Early Retirement Incentive Plans and Transition Services Guidelines document.

28530 Voluntary Cancellation of Employment Contract - Academic (tax reportable)
Payment made as consideration for voluntary cancellation of an academic employment contract.

28531 Royalty Payments (tax reportable)
Payments to faculty, staff or sponsoring entities for their share of royalty proceeds.

28532 Hiring Incentive (W-2 Reportable)
One-time payment made as an inducement on initial academic employment contract. Payment will be included on employees W-2.

28533 Bicycle Commuter Reimbursement
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 for the incurred expense. The reimbursement is excludable from employee gross income and is not W-2 reportable. Refer to OUS fiscal policy 66.100 for additional information.
28540 Dependent Assistance - Tuition and Fees - Non-Employee (tax reportable)
Payments to non-OUS 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)
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)
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)
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)
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)
Payments made on behalf of non-employee subject workers for tax reportable insurance benefits.

28555 Employee Assistance - Contract Services (Tax Reportable)
Expenditures for employee assistance programs such as mental health counseling.

28590 Federal CWSP - Off-Campus Cost Share
Expenditures for cost sharing and indirect costs of Federal Work-Study student expenses for students employed off campus.

For Related Account Code Sections, see also:

- 02.11A: Account Codes -- Supplies (20XXX)
- 02.11B: Supplies Related to Agriculture (21XXX)
- 02.11E: Fees and Services (245XX-249XX)
- 02.11I: Conferences, Entertainment, etc. (286XX)
- 02.11J: Fiscal Management Expense (287XX)
- 02.11L: Miscellaneous Services and Supplies (289XX)
Section 02.11I: Account Codes -- Conferences, Entertainment, etc. (286XX)

[1] Services and Supplies -- Conferences, Entertainment, etc.

28601 Conference Registration Fees
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
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
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)

28604 Conference Refreshments
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
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)
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
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
Expenditures for non-alcoholic beverages and food served at business, instructional, or informational departmental meetings where attendees are OUS 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 OUS Fiscal Policy Manual 56.100 for further information and definitions.

28612 Hosting Groups and Guests
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 OUS-sponsored conferences are charged to account code 28603 or 28604 (Conference Meals or Refreshments). See OUS Fiscal Policy Manual 56.100 for further information and definitions.

28613 Public Relations/Fund Raising
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 OUS Fiscal Policy 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
Expenditures for event tickets purchased from departments within the institution, for example tickets to shows or sporting events.
28620 Non-Stipend Room and Board
Payments to families, boarding 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-OUS Participant Support - Tuition and Registration Fees
Participant support for non-OUS students and employees for tuition or registration fees paid to non-OUS entities and are supported by receipts.

28631 Non-OUS Participant Support - Other
Miscellaneous participant support costs for non-OUS 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 OUS Participant Support - Non Resident Alien (Tax reportable)
Non-OUS, 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 OUS Participant Support - Book Allowance
Payments made to a non-OUS participant, either as a book allowance or reimbursement of expenditures to buy books. Expenditures must be supported by receipts.

28634 Non OUS Participant Support - Room and Board
Expenditures for room and board covering charges incurred by non-OUS participants under training or research programs. The expenditure must be documented by receipts.

28635 Non OUS Participant Support - Travel Payment
Payments made on behalf of non-OUS 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 OUS Participant Support - No Receipts (tax reportable)
Non-OUS 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.

28637 Non OUS Particip Supp-ForeignSource
Non-OUS, 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
Expenditures related to participation in trade shows and similar events. Expenses include booth registration fees and associated costs.

28699 Other Conference/Entertainment Expense
Expenses for conference and entertainment costs not otherwise specified.

For Related Account Code Sections, see also:

- 02.11A: Account Codes -- Supplies (20XXX)
- 02.11B: Supplies Related to Agriculture (21XXX)
- 02.11E: Fees and Services (245XX-249XX)
- 02.11H: Employee Related Services and Supplies (285XX)
- 02.11L: Miscellaneous Services and Supplies (289XX)
Section 02.11J: Account Codes -- Fiscal Management Expense (287XX)

[1] Services and Supplies -- Fiscal Management Expense

28701 Insurance
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
Expenditures for purchase of fidelity bonds.

28703 Taxes and Licenses
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
Payments made for medical insurance coverage for non-employees (i.e. athletic or event insurance).

28705 Liability Insurance - Private Carrier
Payments made to a private carrier for liability insurance.

28706 Ins Benefits-Non-Empl (non-report)
Payments made on behalf of non-employee subject workers for non-tax reportable insurance benefits.

28710 Credit Card Discounts
Discounts charged when payment is accepted by credit card.

28711 Bad Debt Expense
Accounts Receivable amounts written off as uncollectible or amounts charged to establish a provision for bad debts.

28712 Collection Costs
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
This payment 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)
For 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".

28715 Risk Mgmt TPA Claims Reimb
Reimbursements paid to Third Party Administrator (TPA) for payments on risk insurance claims and settlements on behalf of OUS. Not to be used for fees charged by the TPA, fees are tax reportable and accounted for on account 24599.

28721 Loss on Disposal of Asset
For 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
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
Expenses directly related to the filing and registration of intellectual property such as trademarks, copyrights, plant protection, and patents.

28730 Medical Insurance - Domestic Students
Payments made for medical insurance coverage for domestic students.

28731 Medical Insurance - International Students
Payments made for medical insurance coverage for international students.

28732 Medical Insurance - Law Students
Payments made for medical insurance coverage for law students.

For Related Account Code Sections, see also:

- 02.11A: Account Codes -- Supplies (20XXX)
- 02.11B: Supplies Related to Agriculture (21XXX)
- 02.11E: Fees and Services (245XX-249XX)
- 02.11H: Employee Related Services and Supplies (285XX)
- 02.11K: Debt/Investment Expense(288XX)
- **02.11L: Miscellaneous Services and Supplies (289XX)**
Section 02.11K: Account Codes -- Debt/Investment Expense
(288XX)

[1] Services and Supplies -- Debt/Investment Expense

28801 Purchase of Investment
The recorded 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)).

28802 Bond Principal Payment
Expenditures for principal retirement of bonds. (FOR CONTROLLER'S DIVISION USE ONLY.)

28803 COPS - Principal Payment
Debt service payments on Certificates of Participation (COPs) principal. (FOR CONTROLLER'S DIVISION USE ONLY.)

28804 SELP Principal Payment
Expenditures for payment of principal amounts on repayment of Oregon Department of Energy (ODE) Small Energy Loan Program (SELP) loans.

28805 Internal Bank Loan Principal Paymnt
Expenditures for payment of principal amounts on repayment of internal bank loans.

28809 Loss on Investments
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.

28810 Interest Expense - Misc
Expenditures for interest charges not otherwise classified (i.e. Treasury cash accounts).

28811 Interest Expense - Bond Debt Service
Expenditures for interest charges on bond debt service. (FOR CONTROLLER'S DIVISION USE ONLY.)

28812 Interest Expense - COPs
Expenditures for interest charges on Certificates of Participation (COPs). (FOR CONTROLLER'S DIVISION USE ONLY.)

28813 Interest Expense - SELP
Expenditures for interest charges on Oregon Department of Energy (ODE) Small Energy Loan Program (SELP) loans.
28814 Interest Exp - Internal Bank Loans
Interest Exp - Internal Bank Loans

28815 Arbitrage Rebate
Payments to the Internal Revenue Service for interest earned in excess of allowable interest earnings on individual bond series or on certificate of participation (COPs) issues. (FOR CONTROLLER'S DIVISION USE ONLY.)

28816 Penalty in Lieu of Arbitrage Rebate
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. (FOR CONTROLLER'S DIVISION USE ONLY.)

28817 Int Exp Internal Bank Earnings Dist
Interest expenses distributed OUS institutions from the internal bank when individual funds' average balance for the quarter is negative. This account code should only be used by the Chancellor's Office.

28820 Investment Premium Amortization
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.

28821 COPS - Discount/Premium
The difference below/above par value when Certificates of Participation (COPS) are sold. (FOR CONTROLLER'S DIVISION USE ONLY.)

28822 Bond Discount
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. (FOR CONTROLLER'S DIVISION USE ONLY.)

28830 Contributions to COPS - Debt Service
Use with Budgeted Operations, Service Department and Auxiliary Enterprise funds to record debt service contributions (see account code 05210 - COPS - Debt Service). (FOR CONTROLLER'S DIVISION USE ONLY.)

28831 Contributions to Sinking Fund
Use with Auxiliary Enterprise funds to record Sinking Fund contributions (see account code 05215 - Sinking Fund Contributions). (FOR CONTROLLER'S DIVISION USE ONLY.)

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.

For Related Account Code Sections, see also:

- **02.11A**: Account Codes -- Supplies (20XXX)
- **02.11B**: Supplies Related to Agriculture (21XXX)
- **02.11E**: Fees and Services (245XX-249XX)
- **02.11J**: Fiscal Management Expense (287XX)
- **02.11L**: Miscellaneous Services and Supplies (289XX)
Section 02.11L: Account Codes -- Miscellaneous Services & Supplies (289XX)

[1] Services and Supplies -- Miscellaneous

28901 Dues and Membership - Program
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
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
For recording accreditation fees.

28910 Fines and Penalties
Costs resulting from violations of, or failure to comply with, federal, state, local or foreign laws and regulations.

28911 Late Charge - Vendor Payments
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
Contracted guarantees and gate receipt shares paid to visiting teams.

28921 Entry Fee - Competitors
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
Costs of selling or marketing products or services related to intellectual property or generating unrelated business income.

28935 Mailing List Purchase
Cost of purchase of mailing lists that target specific populations.

28990 Withdrawals and Advances
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
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
Expenditures for purchases made through the use of a procurement card. (See FASOM Section 13.11 for policies regulating the use of procurement cards.)

28999 Miscellaneous Services and Supplies
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.

For Related Account Code Sections, see also:

- 02.11A: Account Codes -- Supplies (20XXX)
- 02.11B: Supplies Related to Agriculture (21XXX)
- 02.11E: Fees and Services (245XX-249XX)
- 02.11H: Employee Related Services and Supplies (285XX)
- 02.11I: Conferences, Entertainment, etc. (286XX)
- 02.11J: Fiscal Management Expense (287XX)
Section 02.11M: Account Codes -- Training (290XX)

[1] Training

29001 Training - Books
Costs of books used for employee training.

29002 Training - Publications
Costs of publications and other printed material, other than books, used for employee training.

29005 Membership - Professional Organization - Training
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
Cost of supplies used in conducting employee training.

29020 Training - Equipment (Non-Capitalized)
Minor equipment purchase for use in employee training.

29030 Online Training
Cost of Ed-Net facilities and services incurred for employee training.

29040 Training - Tuition/Registration - Employee
Tuition and registration fees incurred for employee training.

29050 In-House Training
Costs of services and other expenses associated with employee training conducted on site or otherwise considered to be in house and conducted by an OUS employee.

29051 Interagency Training - Educational Instruction Services
Costs associated with employee training conducted by another agency of the State of Oregon other than OUS.

29052 Outside Training - Educational Instruction Services
Costs associated with employee training services provided by an outside instructor, consultant or service.

For Related Account Code Sections, see also:

- 02.11O: Travel (393XX-397XX)
Section 02.11N: Account Codes -- Transfers to State of Oregon

The following codes are used to record funds transferred out to a given state agency. The last three characters correspond to the agency number and are updated biennially from the DAS Budget Manual instructions.

According to the Department of Administrative Services Budget and Management Division, a transfer out is defined as a "transfer of funds to another state agency in which the purpose of the transfer is to fund a programmatic expenditure specifically approved by the Department of Administrative Services Budget and Management Division, Legislative Fiscal Office or Legislature. Generally there is no product or service in return for the transfer. The transferring agency is merely the vehicle to pass the revenue through to the actual agency charged with the programmatic expenditure of the funds."

38001 Loans Repaid to Oregon State Agencies
Repayments of loans made to OUS by other state agencies, including SELP loan repayments (see account code 04001 - Loan Proceeds From Oregon State Agencies)

38107 Transfer to Department of Administrative Services
Transfer to Department of Administrative Services

38121 Transfer to Office of Governor
Transfer to Office of Governor

38123 Transfer to Economic Development
Transfer to Economic Development

38137 Transfer to Justice
Transfer to Justice

38141 Transfer to Division of State Lands
Transfer to Division of State Lands

38150 Transfer to Department of Revenue
Transfer to Department of Revenue

38155 Transfer to Legislative Assembly
Transfer to Legislative Assembly

38156 Transfer to Legislative Administration
Transfer to Legislative Administration

38165 Transfer to Secretary of State
Transfer to Secretary of State
38170 Transfer to Treasury Department
Transfer to Treasury Department

38177 Transfer to Lottery Commission
Transfer to Lottery Commission

38198 Transfer to Judicial Department
Transfer to Judicial Department

38199 Transfer to Government Standards and Practices Committee
Transfer to Government Standards and Practices Committee

38248 Transfer to Military Department
Transfer to Military Department

38250 Transfer to Marine Board
Transfer to Marine Board

38257 Transfer to State Police
Transfer to State Police

38259 Transfer to Public Safety Standards & Training
Transfer to Public Safety Standards & Training

38274 Transfer to Veterans' Affairs
Transfer to Veterans' Affairs

38291 Transfer to Corrections Division
Transfer to Corrections Division

38309 Transfer to Mental Health Division
Transfer to Mental Health Division

38330 Transfer to Department of Energy
Transfer to Department of Energy

38333 Transfer to Health Division
Transfer to Health Division

38340 Transfer to Department of Environmental Quality
Transfer to Department of Environmental Quality

38410 Transfer to Human Services
Transfer to Human Services

38411 Transfer to Senior & Disabled Services
Transfer to Senior & Disabled Services
38412 Transfer to Children's Services Division
Transfer to Children's Services Division

38423 Transfer to Commission on Child and Family
Transfer to Commission on Child and Family

38436 Transfer to Workers Compensation Board
Transfer to Workers Compensation Board

38440 Transfer to Consumer and Business Services
Transfer to Consumer and Business Services

38461 Transfer to Adult and Family Services
Transfer to Adult and Family Services

38471 Transfer to Employment Division
Transfer to Employment Division

38520 Transfer to Community College Services
Transfer to Community College Services

38543 Transfer to State Library
Transfer to State Library

38575 Trf to: Scholarship Comm
Transfer to Student Assistance Commission

38581 Transfer to Department of Education
Transfer to Department of Education

38582 Transfer to Vocational Rehabilitation
Transfer to Vocational Rehabilitation

38585 Transfer to Blind Commission
Transfer to Blind Commission

38603 Transfer to Agriculture
Transfer to Agriculture

38622 Transfer to Fair & Expo Center
Transfer to Fair & Expo Center

38628 Transfer to Forest Research
Transfer to Forest Research

38629 Transfer to Department of Forestry
Transfer to Department of Forestry
38632 Transfer to Geology & Mineral Industries
Transfer to Geology & Mineral Industries

38635 Transfer to Department of Fish and Wildlife
Transfer to Department of Fish and Wildlife

38660 Transfer to Land Conservation and Development Commission
Transfer to Land Conservation and Development Commission

38690 Transfer to Water Resources
Transfer to Water Resources

38710 Transfer to Parks and Recreation
Transfer to Parks and Recreation

38730 Transfer to Department of Transportation
Transfer to Department of Transportation

38845 Transfer to Oregon Liquor Control Commission
Transfer to Oregon Liquor Control Commission

38847 Transfer to Board of Medical Examiners
Transfer to Board of Medical Examiners

38851 Transfer to Board of Nursing
Transfer to Board of Nursing

38860 Transfer to Public Utilities Commission
Transfer to Public Utilities Commission

38862 Transfer to State Racing Commission
Transfer to State Racing Commission

38914 Transfer to Housing & Community Services
Transfer to Housing & Community Services

38919 Transfer to Real Estate Agency
Transfer to Real Estate Agency

38999 Transfer to Other State Agencies
Transfer to Other State Agencies
Section 02.11O: Account Codes -- Travel (391XX-397XX)

General

These codes apply to transportation, lodging, meals and incidental expenses incurred by persons traveling on behalf of OUS. Travel expenses are categorized into three sets of account codes: In-State, Out-of-State, and Foreign. The travel expense category is determined based on the destination of the trip. For example, in-state travel includes both travel within Oregon and travel to Oregon that originates outside of Oregon. Use the same travel account code(s) for both the destination leg and the return leg of each trip:

- **In-State Travel**: Travel expenses incurred while traveling to or within the state of Oregon. Includes travel to Oregon originating outside the state of Oregon.
- **Out-of-State Travel**: Travel expenses incurred while traveling to or within the United States, but outside the state of Oregon. Out-of-State travel account codes are limited to the 48 contiguous states, Alaska, and Hawaii.
- **Foreign Travel**: Travel expenses incurred while traveling to or within foreign countries.

Within each category of travel use employee or non-employee codes according to these guidelines:

- Use employee codes for travel by OUS employees, including students traveling as employees.
- Use non-employee codes for employees of other state agencies, students who are not traveling as employees, potential employees traveling for recruitment purposes, and all other non-employees.

[1] In-State Travel

**39415 In-State Employee Program Travel**
Travel expenses incurred when an employee travels in-state for the benefit of the department or institution.

**39416 In-State Employee Training Travel**
Travel expenses incurred when an employee travels in-state to receive training.

**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

**39445 In-State Non-Employee Program Travel**
Travel expenses incurred when a non-employee travels in-state for the benefit of the department or institution.

**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.

**39492 In-State 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.

[2] **Out-of-State Travel**

**39515 Out-of-State Employee Program Travel**
Travel expenses incurred when an employee travels out-of-state for the benefit of the department or institution.

**39516 Out-of-State Employee Training Travel**
Travel expenses incurred when an employee travels out-of-state to receive training.

**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.

[3] **Foreign Travel**

**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.

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.

[4] Taxable Travel

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)

[5] General Travel

39115 Empl Travel - Domestic
Travel expenses incurred when an employee travels within the U.S. for the benefit of the department or institution. (OSU-specific)

39117 Non-Empl Travel - Domestic
Travel expenses incurred when a non-employee travels within the U.S. for the benefit to the department or institution. (OSU-specific)

39119 Group Travel - Domestic
Travel expenses incurred when an academic class takes a field trip or an athletic team travels to a sports event for competition within the U.S. Use for all trip expenses for the group including any employee sponsors (instructors, used when all participants are employees. (OSU-specific)

For Related Account Code Sections, see also:

- Section 02.11M: Account Codes -- Training (290XX)
Section 02.11P: Account Codes -- Sub-contracts & Sub-grants (399XX)

[1] Sub-contracts/Sub-grants Up To and Including $25,000
Expenditures for sub-contracts and sub-grants equal to or less than $25,000 per award. These codes exclude expenditures for capital outlay. These codes are to be used only on sponsored grants and contract funds, not with general funds. Use 24xxx- Fees & Services, for other agreements.

39902 Sub-contract/Sub-grant A up to incl $25k
Sub-contract/Sub-grant A up to incl $25k

39903 Sub-contract/Sub-grant B up to incl $25K
Sub-contract/Sub-grant B up to incl $25K

39904 Sub-contract/Sub-grant C up to incl $25K
Sub-contract/Sub-grant C up to incl $25K

39905 Sub-contract/Sub-grant D up to incl $25K
Sub-contract/Sub-grant D up to incl $25K

39906 Sub-contract/Sub-grant E up to incl $25K
Sub-contract/Sub-grant E up to incl $25K

39907 Sub-contract/Sub-grant F up to incl $25K
Sub-contract/Sub-grant F up to incl $25K

39908 Sub-contract/Sub-grant G up to incl $25K
Sub-contract/Sub-grant G up to incl $25K

39909 Sub-contract/Sub-grant H up to incl $25K
Sub-contract/Sub-grant H up to incl $25K

39910 Sub-contract/Sub-grant up to incl $25K prior to July 1, 2001
Sub-contract/Sub-grant up to incl $25K prior to July 1, 2001

39911 Sub-contract/Sub-grant I up to incl $25K
Sub-contract/Sub-grant I up to incl $25K

39912 Sub-contract/Sub-grant J up to incl $25K
Sub-contract/Sub-grant J up to incl $25K

39913 Sub-contract/Sub-grant K up to incl $25K
Sub-contract/Sub-grant K up to incl $25K

39914 Sub-contract/Sub-grant L up to incl $25K
Sub-contract/Sub-grant L up to incl $25K
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39953 Sub-contract/Sub-grant AC up to incl $25K
Subcont/Subgrnt AC up to incl $25K

39954 Sub-contract/Sub-grant AD up to incl $25K
Subcont/Subgrnt AD up to incl $25K

39955 Sub-contract/Sub-grant AE up to incl $25K
Subcont/Subgrnt AE up to incl $25K

39956 Sub-contract/Sub-grant AF up to incl $25K
Subcont/Subgrnt AF up to incl $25K

39957 Sub-contract/Sub-grant AG up to incl $25K
Subcont/Subgrnt AG up to incl $25K

39958 Sub-contract/Sub-grant AH up to incl $25K
Subcont/Subgrnt AH up to incl $25K

39959 Sub-contract/Sub-grant Al up to incl $25K
Subcont/Subgrnt Al up to incl $25K

39962 Sub-contract/Sub-grant AJ up to incl $25K
Subcont/Subgrnt AJ up to incl $25K

39963 Sub-contract/Sub-grant AK up to incl $25K
Subcont/Subgrnt AK up to incl $25K

39964 Sub-contract/Sub-grant AL up to incl $25K
Subcont/Subgrnt AL up to incl $25K

39965 Sub-contract/Sub-grant AM up to incl $25K
Subcont/Subgrnt AM up to incl $25K

39966 Sub-contract/Sub-grant AN up to incl $25K
Subcont/Subgrnt AN up to incl $25K

39967 Sub-contract/Sub-grant AO up to incl $25K
Subcont/Subgrnt AO up to incl $25K

39968 Sub-contract/Sub-grant AP up to incl $25K
Subcont/Subgrnt AP up to incl $25K

39969 Sub-contract/Sub-grant AQ up to incl $25K
Subcont/Subgrnt AQ up to incl $25K

39970 Sub-contract/Sub-grant AR up to incl $25K
Subcont/Subgrnt AR up to incl $25K
[2] Sub-contracts/Sub-grants in Excess of $25,000
Expenditures for sub-contracts and sub-grants in excess of $25,000 per award. Sub-contracts and sub-grants made by an institution are for a substantial portion of the work on a sponsored project or other activity. These codes exclude expenditures for capital outlay. This data is essential to determine modified total costs (MTC) for indirect cost rate purposes.

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

39924 Sub-contract/Sub-grant D in excess of $25K
Sub-contract/Sub-grant D in excess of $25K

39925 Sub-contract/Sub-grant E in excess of $25K
Sub-contract/Sub-grant E in excess of $25K

39926 Sub-contract/Sub-grant F in excess of $25K
Sub-contract/Sub-grant F in excess of $25K

39927 Sub-contract/Sub-grant G in excess of $25K
Sub-contract/Sub-grant G in excess of $25K

39928 Sub-contract/Sub-grant H in excess of $25K
Sub-contract/Sub-grant H in excess of $25K

39929 Sub-contract/Sub-grant I in excess of $25K
Sub-contract/Sub-grant I in excess of $25K

39932 Sub-contract/Sub-grant J in excess of $25K
Sub-contract/Sub-grant J in excess of $25K

39933 Sub-contract/Sub-grant K in excess of $25K
Sub-contract/Sub-grant K in excess of $25K

39934 Sub-contract/Sub-grant L in excess of $25K
Sub-contract/Sub-grant L in excess of $25K

39935 Sub-contract/Sub-grant M in excess of $25K
Sub-contract/Sub-grant M in excess of $25K
39936 Sub-contract/Sub-grant N in excess of $25K
Sub-contract/Sub-grant N in excess of $25K

39937 Sub-contract/Sub-grant O in excess of $25K
Sub-contract/Sub-grant O in excess of $25K

39971 Sub-contract/Sub-grant P in Excess of $25K
Subcon/Subgrnt P in Excess of $25K

39972 Sub-contract/Sub-grant Q in Excess of $25K
Subcon/Subgrnt Q in Excess of $25K

39973 Sub-contract/Sub-grant R in Excess of $25K
Subcon/Subgrnt R in Excess of $25K

39974 Sub-contract/Sub-grant S in Excess of $25K
Subcon/Subgrnt S in Excess of $25K

39975 Sub-contract/Sub-grant T in Excess of $25K
Subcon/Subgrnt T in Excess of $25K

39976 Sub-contract/Sub-grant U in Excess of $25K
Subcon/Subgrnt U in Excess of $25K

39977 Sub-contract/Sub-grant V in Excess of $25K
Subcon/Subgrnt V in Excess of $25K

39978 Sub-contract/Sub-grant W in Excess of $25K
Subcon/Subgrnt W in Excess of $25K

39979 Sub-contract/Sub-grant X in Excess of $25K
Subcon/Subgrnt X in Excess of $25K

39980 Sub-contract/Sub-grant Y in Excess of $25K
Subcon/Subgrnt Y in Excess of $25K

39981 Sub-contract/Sub-grant Z in Excess of $25K
Subcon/Subgrnt Z in Excess of $25K

39982 Sub-contract/Sub-grant AA in Excess of $25K
Subcon/Subgrnt AA in Excess of $25K

39983 Sub-contract/Sub-grant AB in Excess of $25K
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39984 Sub-contract/Sub-grant AC in Excess of $25K
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<td>39999</td>
<td>AR in Excess of $25K</td>
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</table>
Section 02.12: Account Codes -- Capital Outlay (40000-49999)

General

The following account codes are used to record the capital outlay (purchase or construction) for non-expendable, tangible personal property and real property from non-proprietary funds only. Non-proprietary funds include all funds except Service Department and Auxiliary Enterprise funds. The capitalization and accumulated depreciation for non-proprietary funded assets should be recorded in the Net Investment in Plant fund 890000. (The capitalization and accumulated depreciation for proprietary funded assets should be recorded in the individual Service Department/Auxiliary Enterprise funds. See A8xxx account series for asset procurements from proprietary funds.)

Non-proprietary funded assets will be capitalized and depreciated by the Banner Financial Information System to the Net Investment in Plant fund 890000 using the A8xxx asset/contra asset accounts but are to be procured using the below 4xxxx capital outlay accounts.

Section Layout:

[1] Capital Outlay - Capitalized
   [A] Personal Property
   [B] Real Property
      [a] Land
      [b] Improvements Other Than Buildings
      [c] Buildings
      [d] Infrastructure


[3] Capital Asset Losses


[1] Capital Outlay - Capitalized

[A] Personal Property

Personal property is defined as tangible property that meets the following criteria:

- It is owned or considered owned by the University.
- It is held for operations, not for resale.
- Its useful life exceeds one year.
- It has a unit value of $5,000 or more.
The unit-cost limit does not apply in the following situations:

- When materials purchased are used as part of an institutional general collection library for three years or more.
- When an item is included on the equipment inventory as an Attachment to an existing capitalized asset. See attachment definition in Fiscal Policy 55.825 "Components and Attachments of Existing Capital Assets".
- When an exception to the unit-cost limit has been approved by authorized institution personnel. (When an exception has been granted, an inventory record must be recorded in the Fixed Asset subsidiary and a record of the authorization kept on file.)

For all other equipment valued at less than $5,000, use code 20200 - Minor Equipment unless a more specific code is available.

The following ancillary costs should also be capitalized:

- Freight or excess charges on newly purchased equipment if charges exceed $25
- All installation expenses
- The cost of modifications that increase a piece of equipment’s value by more than $5,000

For purchases acquired through a lease-purchase or installment payment arrangement, see section [4] Miscellaneous Capital Outlay.

See Fiscal Policy 55.100 "Fixed Asset Accounting Policies" for more information and definition of Non-Expendable Personal Property, including capitalization threshold information.

**40101 Equipment**

Equipment is defined as non-expendable personal property that is not otherwise categorized by a separate account code within this section. (For purchases from proprietary funds see A8011 - Equipment.)

**40102 Livestock**

Purchases of livestock for breeding, as draft animals, for dairy or beef production, for experiments or for instruction. The costs of raising immature animals to maturity are treated as current operating expenses (for example see account codes 21055 - Feeds - Grains, 21056 - Feeds - Hay and Straw, 21057 - Feeds - Concentrates, and 21008 - Animal Care).

**40103 Artwork/Collection Items**

Artwork/Collection items that are not permanently attached to buildings and that can be moved from one area to another (e.g., paintings). Includes museum collection procurements and purchases of non-depreciable Library special collection items. This account code is for artwork located inside a building and not attached to it. For artwork located outside a building and not attached to it, see 40403 - Artwork - IOTB. For artwork located either inside or outside a building that is attached to the building, see 40503 - Artwork - Buildings. (For purchases from proprietary funds see A803x - Collections.)
40104 Vehicles
Purchase of a motorized vehicle that is registered for road use. For vehicles not registered for road use or for non-motorized vehicles (i.e. trailers, lawn tractors or farm implements), use account code 40101 - Equipment. (For purchases from proprietary funds see A8012 - Vehicles.)

40190 Library Purchases
Purchases by institutional libraries, or the UO law library, of books, periodicals, films, tapes, slides and reference materials. Does not include resources in electronic format - see 20109-Library Electronic Resources. See account code 40103 - Artworks/Collection Items, for non-depreciable Library special collection purchases.

40201 Vessels
Purchases of vessels, including any materials and supplies used in the improvement of the vessels themselves or equipment on board the vessel. A vessel is defined as a boat, ship or craft that is made to float or travel upon the water and is greater than 25 feet in length. It may or may not be powered by a marine engine. For anything less than 25 feet (e.g., canoes or rafts), use 40101 - Equipment. For docks and ramps see [B] Real Property. (For purchases from proprietary funds see A8015 - Vessels.)

[B] Real Property
All Real Property expenditures are to be charged to Unexpended Plant funds or Renewal and Replacement Funds (fund types 81 & 83), with the possible exception of expenditures for Improvements Other than Buildings (IOTBs).

[a] Land
Note: Distinguishing between infrastructure, improvements other than buildings, and land improvements (depreciable and non-depreciable) is not always clear. See Fiscal Policy Manual section 55.795 for examples of major categories of "real property other than buildings" and their associated account code and asset type.

40301 Land
Expenditures for land purchase. The entire purchase price, which includes buildings not intended for use, is included in the value of the land. Other costs are also included, such as land conditioning, provided it is not associated with a building or construction of an IOTB or infrastructure. Land is not included in depreciable assets. (For purchases from proprietary funds see A8121 - Land.)

40302 Easements/Right of Ways
Expenditures to purchase easements and right of ways. The cost is not depreciated unless the agreement has a limited term.

40303 Land Improvements (non-depreciable)
Expenditures for improvements that ready land for its intended use and produce permanent benefits. Examples include:
- Excavation
- Fill
- Grading
- Landscaping

**40304 Land Improvements (depreciable)**
Expenditures for improvements that ready land for its intended use that deteriorate with use or the passage of time. Examples include:

- Parking Lots
- Fencing and gates
- Paths
- Retaining walls
- Tennis courts
- Athletic fields
- Golf courses

Improvements that increase the value by less than $5,000 are coded as maintenance (see account codes 235xx - Maintenance and Repairs). Charges from the Physical Plant and other service activities for land improvements are also included.

**40305 Land Leasehold Improvements**
Expenditures for improvements made to leased land, the improvements are attached to property not owned by the lessee. For further guidance see Fiscal Policy 05.281 Section .200 H [http://www.ous.edu/dept/cont-div/fpm/acco-05-281](http://www.ous.edu/dept/cont-div/fpm/acco-05-281)

**40310 Land-Legal Service (tax reportable)**
Expenditures for legal services associated with the purchase or improvement of land, easement or right of way.

**40311 Land-Advertising (tax reportable)**
Expenditures for advertising services associated with the purchase or improvement of land, easement or right of way.

**40312 Land-Appraisal Services (tax reportable)**
Expenditures for appraisal services associated with the purchase or improvement of land, easement or right of way.

**40313 Land-Engineering & Architectural Services (Tax Reportable)**
Expenditures for engineering and architecture services associated with the purchase or improvement of land, easement or right of way.

**40314 Land-Project Management (tax reportable)**
Expenditures for project management services associated with the purchase or improvement of land, easement or right of way.
40315 Land-Project Inspection (Tax Reportable)
Expenditures for project inspection services associated with the purchase or improvement of land, easement or right of way.

40316 Land-Construction Permits & Fees
Expenditures for building permits, water and sewer hook-up fees, inspection fees and other fees associated with the purchase or improvement of land, easement or right of way.

40317 Land-Conditional Use/Planning Fees
Expenditures for conditional land use fees, planning (approval) fees, sign fees and parking lot fees associated with the purchase or improvement of land, easement or right of way.

40318 Land-IOUS Capital Support Assessment
Assessments to institutions for Capital Project Support for the administration of programs and projects by OUS Facilities Division. The programs include OUS Minority/Women in Business and Emerging Small Business, the Capital Repair Baseline study, studies of space utilization, five-year rental appraisal for Board-approved housing and other system-wide consulting for capital activities.

40319 Land-Miscellaneous Fees & Services
Payments for fees and services associated with the purchase or improvement of land, easement or right of way where the expense cannot be classified according to the service performed.

40320 Land-BOLI Prevailing Wage Rate Fee
This assessment is 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.

[b] Improvements Other Than Buildings
Note: Distinguishing between infrastructure, improvements other than buildings, and land improvements (depreciable and non-depreciable) is not always clear. See Fiscal Policy Manual section 55.795 for examples of major categories of “real property other than buildings” and their associated account code and asset type.

40401 Improvements Other Than Buildings (IOTB)
Disbursements to construction contractors for the installation or construction of the following:

- Fountains
- Bleachers
- Dugouts
- Goal posts
- Scoreboards
- Similar improvements not part of the land or building itself
Improvements that increase the value by less than $5,000 are coded as maintenance (see account codes 235xx - Maintenance and Repairs). Charges from the Physical Plant and other service activities for construction of improvements other than buildings are also included. For purchases from proprietary funds see A8131 - Improvements Other Than Buildings.

**40403 Artwork-IOTB**
Artwork that is not part of land or buildings. It can be attached to a footer or pedestal (e.g., statues). This account code is for artwork located outside a building and not attached to it. For artwork located inside a building and not attached to it, see 40103 - Artworks/Collection Items. For artwork located either inside or outside a building that is attached to the building, see 40503 - Artwork - Buildings.

**40405 IOTB Leasehold Improvements**
Expenditures for improvements made to leased IOTB, the improvements are attached to property not owned by the lessee. For further guidance see Fiscal Policy 05.281 Section .200
http://www.ous.edu/dept/cont-div/fpm/acco-05-281

**40410 IOTB-Legal Service (tax reportable)**
Expenditures for legal services associated with the installment or construction of an IOTB.

**40411 IOTB-Advertising (tax reportable)**
Expenditures for advertising services associated with the installment or construction of an IOTB.

**40412 IOTB-Appraisal Services (tax reportable)**
Expenditures for appraisal services associated with the installment or construction of an IOTB.

**40413 IOTB-Engineering & Architectural Services (tax reportable)**
Expenditures for engineering and architecture services associated with the installment or construction of an IOTB.

**40414 IOTB-Project Management (tax reportable)**
Expenditures for project management services associated with the installment or construction of an IOTB.

**40415 IOTB-Project Inspection (tax reportable)**
Expenditures for project inspection services associated with the installment or construction of an IOTB.

**40416 IOTB-Construction Permits & Fees**
Expenditures for building permits, water and sewer hook-up fees, inspection fees and other fees associated with the installment or construction of an IOTB.

**40417 IOTB-Conditional Use/Planning Fees**
Expenditures for conditional land use fees, planning (approval) fees, sign fees and parking lot fees associated with the installment or construction of an IOTB.
40418 IOTB-OUS Capital Support Assessment
Assessments to institutions for Capital Project Support for the administration of programs and projects by OUS Facilities Division. The programs include OUS Minority/Women in Business and Emerging Small Business, the Capital Repair Baseline study, studies of space utilization, five-year rental appraisals for Board-approved housing and other system-wide consulting for capital activities.

40419 IOTB-Miscellaneous Fees & Services
Payments for fees and services associated with the installment or construction of an IOTB where the expense cannot be classified according to the service performed.

40420 IOTB-BOLI Prevailing Wage Rate Fee
This assessment is 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 (0.001) 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.

[c] Buildings
Note: Distinguishing between infrastructure, improvements other than buildings, and land improvements (depreciable and non-depreciable) is not always clear. See Fiscal Policy Manual section 55.795 for examples of major categories of "real property other than buildings" and their associated account code and asset type.

40501 Buildings
Expenditures for the purchase of buildings, or disbursements to contractors for the construction or improvement of buildings. This code covers the following:

- New building
- Addition to existing building
- Major improvements

For additional guidance in distinguishing major improvements from maintenance and repair see Fiscal Policy Manual 55.100 Appendix .715

Charges from the Physical Plant and other service activities for construction or improvements of buildings are also included. For purchases from proprietary funds see A8111 - Buildings.

40503 Artwork - Buildings
Art work permanently affixed to a building (e.g., mosaics, murals). This account code is for artwork located either inside or outside a building that is attached to the building. For artwork located inside a building and not attached to it, see 40103 - Artworks/Collection Items. For artwork located outside a building and not attached to it, see 40403 - Artwork - IOTB.
40504 Building - Solar Energy Technology
Expenditures related to the requirement to spend 1.5% for Solar Energy in Public Building Construction Contracts as required by OAR 330-135. Public contracting agencies are required to "spend an amount equal to at least 1.5 percent of a public improvement contract for the construction or major renovation of a public building for the inclusion of appropriate solar energy technology in the building". The rule applies only to new capital construction projects which total $1M and major improvements that exceed $1M and 50% of the insured value of the building. The law does not apply to public improvements that are not buildings (i.e. motor pools, parking lots, maintenance sheds, roads, sewers, etc.) For further information on spending requirements see OAR 330-135.

40505 Bldg Leasehold Improvements
Expenditures for improvements made to leased buildings, the improvements are attached to property not owned by the lessee. For further guidance see Fiscal Policy 05.281 Section .200 H [http://www.ous.edu/dept/cont-div/fpm/acco-05-281](http://www.ous.edu/dept/cont-div/fpm/acco-05-281)

40510 Buildings - Legal Service (tax reportable)
Expenditures for legal services associated with the construction or improvement of a building.

40511 Buildings - Advertising (tax reportable)
Expenditures for advertising services associated with the construction or improvement of a building.

40512 Buildings - Appraisal Services (tax reportable)
Expenditures for appraisal services associated with the construction or improvement of a building.

40513 Buildings - Engineering & Architectural Services (tax reportable)
Expenditures for engineering and architecture services associated with the construction or improvement of a building.

40514 Buildings - Project Management (tax reportable)
Expenditures for project management services associated with the construction or improvement of a building. Includes cost of project management, design services, and other services performed by institutional units, such as Facilities Services.

40515 Buildings - Project Inspection (tax reportable)
Expenditures for project inspection services associated with the construction or improvement of a building.

40516 Buildings - Construction Permits & Fees
Expenditures for building permits, water and sewer hook-up fees, inspection fees and other fees associated with the construction or improvement of a building.

40517 Buildings - Conditional Use/Planning Fees
Expenditures for conditional land use fees, planning (approval) fees, sign fees and parking lot fees associated with the construction or improvement of a building.
40518 Buildings - OUS Capital Support Assessment
Assessments to institutions for Capital Project Support for the administration of programs and projects by OUS Facilities Division. The programs include OUS Minority/Women in Business and Emerging Small Business, the Capital Repair Baseline study, studies of space utilization, five-year rental appraisals for Board-approved housing and other system-wide consulting for capital activities.

40519 Buildings - Miscellaneous Fees & Services
Payments for fees and services associated with the construction or improvement of a building where the expense cannot be classified according to the service performed.

40520 Building - BOLI Prevailing Wage Rate Fee
This assessment is 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.

[d] Infrastructure
Note: Distinguishing between infrastructure, improvements other than buildings, and land improvements (depreciable and non-depreciable) is not always clear. See Fiscal Policy Manual section 55.795 for examples of major categories of "real property other than buildings" and their associated account code and asset type.

40430 Create account codes for collaborative project distributions. Setup on all charts but setup as inactive on charts E-H. Active on B-C & K
Distribution of IOTB expenses between OUS entities for collaborative projects.

40530 Create account codes for collaborative project distributions. Setup on all charts but setup as inactive on charts E-H. Active on B-C & K
Distribution of building expenses between OUS entities for collaborative projects.

40701 Infrastructure
Disbursements to construction contractors for the installation or construction of infrastructure assets. Infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and are normally stationary in nature. Examples include the following:

- Roads
- Bridges/Culverts
- Sidewalks/Curbs
- Alleyways
- Street lighting systems
- Traffic lights/signs
- Fire hydrant
Drainage systems
- Gas/electric/fiber optic distribution systems
- Tunnels and conduit systems
- Water and sewer systems
- Dams
- Wells

Improvements that increase the value by less than $5,000 are coded as maintenance (see account codes 235xx - Maintenance and Repairs). Charges from the Physical Plant and other service activities for construction or improvements to infrastructure are also included. For purchase from proprietary funds see A8140 - Infrastructure.

40705 Infr Leasehold Improvements
Expenditures for improvements made to leased infrastructure, the improvements are attached to property not owned by the lessee. For further guidance see Fiscal Policy 05.281 Section .200 H [http://www.ous.edu/dept/cont-div/fpm/acco-05-281](http://www.ous.edu/dept/cont-div/fpm/acco-05-281)

40710 Infrastructure - Legal Service (tax reportable)
Expenditures for legal services associated with the construction or improvement of infrastructure.

40711 Infrastructure - Advertising (tax reportable)
Expenditures for advertising services associated with the construction or improvement of infrastructure.

40712 Infrastructure - Appraisal Services (tax reportable)
Expenditures for appraisal services associated with the construction or improvement of infrastructure.

40713 Infrastructure - Engineering & Architectural Services (tax reportable)
Expenditures for engineering and architecture services associated with the construction or improvement of infrastructure.

40714 Infrastructure - Project Management (tax reportable)
Expenditures for project management services associated with the construction or improvement of infrastructure.

40715 Infrastructure - Project Inspection (tax reportable)
Expenditures for project inspection services associated with the construction or improvement of infrastructure.

40716 Infrastructure - Construction Permits & Fees
Expenditures for permits, water and sewer hook-up fees, inspection fees and other fees associated with the construction or improvement of infrastructure.
40717 Infrastructure - Conditional Use/Planning Fees
Expenditures for conditional land use fees, planning (approval) fees, sign fees and parking lot fees associated with the construction or improvement of infrastructure.

40718 Infrastructure - OUS Capital Support Assessments
Assessments to institutions for Capital Project Support for the administration of programs and projects by OUS Facilities Division. The programs include OUS Minority/Women in Business and Emerging Small Business, the Capital Repair Baseline study, studies of space utilization, five-year rental appraisals for Board-approved housing and other system-wide consulting for capital activities.

40719 Infrastructure - Miscellaneous Fees & Services
Payments for fees and services associated with the construction or improvement of infrastructure where the expense cannot be classified according to the service performed.

40720 Infrastructure - BOLI Prevailing Wage Rate Fee
This assessment is due to the Bureau of Labor 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.

40730 Create account codes for collaborative project distributions. Setup on all charts but setup as inactive on charts E-H. Active on B-C & K
Distribution of Infrastructure expenses between OUS entities for collaborative projects.


40180 Non-State Equipment
No definition available

40185 Non-OUS Equipment
Expenditures for the purchase of equipment using funds from grant or agency accounts. The following apply to such property:

- The equipment is purchased with non-state funds.
- The equipment is not in the possession of any OUS institution.
- Control of the property rests with a third party, not OUS.
- Insurance on the equipment is provided by the third party, not OUS.

40195 Non-Capitalized Owned Equipment - Grants <7-1-95
Used only by grant and contracts in effect on 7/1/95 to purchase equipment costing between $500 and $5000. This code is excluded from indirect costs. This equipment is placed on the fixed asset system as non-capitalized. No entry is made to investment in plant.
**A1120 COPS 2007A**
COPS 2007A

**A1121 COPS 2007B**
COPS 2007B

**A1122 COPS 2008A**
Establish cash account for COP's 2008A

**A1123 COPS 2009AB**
Establish cash account for COP series 2009AB.

**A1124 COPS 2009C**
Establish cash account for COP series 2009C.

**A1125 COPS 2010AB**
Establish cash account for COP series 2010AB

[3] **Capital Asset Losses**

**42001 Loss on Disposal of Fixed Asset**
Charge generated by the Banner Fixed Assets system when a fixed asset is sold or disposed of and the proceeds are less than the net book value of the asset (adjusted cost less accumulated depreciation). The Banner Fixed Assets system only calculates gains/losses for assets capitalized to proprietary funds.

[4] **Miscellaneous Capital Outlay**

**40111 Equipment Lease-Purchase**
Expenditures for equipment acquired on a lease-purchase arrangement. Such equipment is placed on inventory when delivered. See account code 40101 - Equipment, for a definition of equipment and for a list of expenses in addition to the lease payments that can be capitalized. All lease-purchase acquisitions are considered to be equipment purchases and are included as part of the expenditures of any separate equipment appropriation.

**40113 Principal Installment Payment**
Expenditures for the purchase of equipment through installments. Use this code to record down payment, shipping costs, installation charges and principal payment.

**40199 Construction in Progress (Equipment)**
Expenditures during the fabrication period of a constructed item that will eventually be classified as equipment. At completion of fabrication, a journal entry moves the total cost to account code 40101 - Equipment. Do not use this code to purchase an inventory of supplies to be used on unspecified future projects. Also, do not use this code when fabricating equipment in an on-campus self-sustaining shop for transfer to another department. For purchases from proprietary funds see 40101 - Construction in Progress (Equipment).
Section 02.13: Account Codes -- Student Aid (50000-59999)

General

These account codes apply to expenses related to scholarships, fellowships, grants-in-aid, waivers of fees and participant support for OUS students. See section 02.11 - Conferences, Entertainment, etc., for non-OUS student support. These codes do not cover payments to individuals for services rendered (see section 02.10 - Personal Services). These codes should not be used with Endowment Funds, Service Department Funds, or be expended against Government Resources & Allocations within the Current General Budgeted Operations Funds.

[1] Scholarships

51101 Scholarships
Expenditures from money received for scholarship use.

[2] Fellowships

52102 Graduate Fellowships
Expenditures from funds that have been awarded as fellowships for any type of financial assistance to graduate students.

52103 Post Doctoral Fellowships
Expenditures from funds that have been awarded as fellowships for any type of financial assistance to post-doctoral students.

52104 Miscellaneous Fellowships
Expenditures for fellowships that cannot otherwise be classified.


53102 Tuition - Grants in Aid
Expenditures from grant-in-aid funds for tuition and fee charges by the institution.

53103 Books - Grants in Aid
Expenditures from grant-in-aid funds for required books.

53104 Room and Board Grants in Aid - On Campus
Expenditures from grant-in-aid funds for room and board charges incurred by students for on campus housing.

53105 Room and Board Grants in Aid - Off Campus
Expenditures from grant-in-aid funds for room and board charges incurred by students for off campus housing.
53109 Miscellaneous - Grants in Aid
Expenditures from grant-in-aid funds that cannot otherwise be classified. An example is a direct payment to a student for small personal items, a "miscellaneous allowance."

[4] Waiver of Fees
54001 Waiver Of Fees
Expenditures that result from remission of tuition or other institutional fees (see the 019XX series of account codes). This code should not be used to classify exemption from the payment of certain charges granted because of faculty or staff status.

[5] Participant Support
Expenditures from funds received to support students engaged in training or research in a specific field or program. Typical expenses are stipends, dependency allowances, tuition, fees, travel, books, materials and subsistence needs. These account codes cover participant support expenditures for institutionally sponsored programs for OUS students only. See section 02.11I - Conferences, Entertainment, etc., for non-OUS student and post-doc support.

55102 Stipends
Expenditures in the form of subsistence allowances paid to student participants engaged in sponsored programs. This type of expenditure is usually made to someone covered by a grant or contract. The payment is not a salary or wage and is made primarily to defray general living expenses.

55103 Dependency Allowance
Payments from student participant support funds that are clearly designated as dependency allowances.

55104 Tuition or Fee Payment for Participant
Expenditures for tuition or fee charges for the student's registration in an OUS institution or enrollment or participation in a course, program, seminar or conference.

55105 Travel Payment for Participant
Payments made on behalf of student participants for travel in connection with the objective of the fund grant. This code applies to transportation, meals, lodging and other travel expenses. Use this code even when travel is included as a part of the registration fee for a course or conference.

55106 Book Allowance for Participant
Payments made to a student participant, either as a book allowance or reimbursement of an expenditure.
55107 Room & Board for Participant
Expenditures for room and board covering charges incurred by student participants in sponsored programs. This code covers group support, for which individual identification may not be practical.

55108 Group Activities
Expenditures for cultural and recreational activities of student participants in sponsored programs. This code covers group support, for which individual identification may not be practical. It also covers the cost of food, lodging, travel, admission fees, service fees and equipment rental fees.

55109 Medical and Dental Payment for Participant
Expenditures for health care by licensed practitioners for student participant care, whether or not the patient is confined to a hospital or infirmary. This code covers expenditures for medication, laboratory fees and analyses.

55110 Miscellaneous Participant Support
Expenditures from student participant support funds that cannot otherwise be classified.

[6] Other Student Aid

59101 Other Student Aid
Expenditures made on behalf of students from sources that are not scholarships, fellowships, grants in aid, fee waivers or participant support funds and that represent a form of student aid that cannot otherwise be classified.
Section 02.14: Account Codes -- Merchandise for Resale or Redistribution (60000-69999)

General

These account codes represent the direct cost of materials and outside services used by an auxiliary enterprise or service department to create products and services for which they receive revenue from external parties and university departments.

Merchandise for resale and redistribution account codes are:

- Not synonymous with "cost of goods sold"
  
  In addition to materials and outside services, "cost of goods sold" would also include labor and overhead. Therefore, these account codes are part but not all of "cost of goods sold."

- Typically associated with inventories

  Materials purchased are added to inventory. Materials used decrease inventory and are charged as an expense to these merchandise for resale and redistribution account codes. Expenditures for outside services to be resold or redistributed are charged directly to these account codes and do not involve inventory.

- Only used when the auxiliary enterprise or service department will derive revenue from the resale or redistribution of the materials and outside services

  See (iii) for a detailed description.

- Not used if the expenditure of the materials and outside services are passed through to another university department

  See (iv) for a detailed description.

- Used to avoid double-counting and overstating of expenditures on a university-wide basis

  See (v) for a detailed description.

[1] General Commodities

61002 Miscellaneous Resale Merchandise
Miscellaneous Resale Merchandise

61004 Vending Machine Goods and Services
Vending Machine Goods and Services
61010 E-Book Textbooks
E-Book Textbooks

61011 New Textbooks
New Textbooks

61012 Used Textbooks
Used Textbooks

61013 General Books and Publications
General Books and Publications

61020 Art Supplies
Art Supplies

61021 Supplies
Supplies

61022 Supplies - State Contract
Supplies for resale that were purchased through a state contract.

61023 Dental Supplies
Dental Supplies

61024 Student Issue
Student Issue

61025 Tools
Tools

61030 Soft Goods
Soft Goods

61031 Confections
Confections

61032 Health and Personal Care Products
Health and Personal Care Products

61033 Wearing Apparel
Wearing Apparel

61034 Gifts and Novelties
Gifts and Novelties

61035 Tapes, Compact Discs, - Pre-recorded
Tapes, Compact Discs, - Pre-recorded
61036 Tobacco Products
Tobacco Products

61040 Video Tape - Resale
Video Tape - Resale

61050 Computer Hardware
Computer Hardware

61051 Computer Software
Computer Software

61052 Computer Accessories
Computer Accessories

61053 Calculators
Calculators

61054 Electronics
Electronics

61055 Office Furniture and Equipment
Office Furniture and Equipment

61058 Photographic and Optical Goods
Expenditures for cameras, photographic supplies, and optical goods (telescopes, binoculars, etc.) for resale or redistribution.

61059 Rental Textbooks
Rental Textbooks

61060 Rentals - Merchandise
Rentals - Merchandise

61070 Ceramics Goods/Supplies
Ceramics Goods/Supplies

61071 Jewelry Goods/Supplies
Jewelry Goods/Supplies

61072 Woodworking Goods/Supplies
Woodworking Goods/Supplies

61082 Postage for Resale
Postage for Resale

61085 Travel Tickets for Resale
Travel Tickets for Resale
61191 Purchase Return and Allowances - New Textbooks
Purchase Return and Allowances - New Textbooks

61192 Purchase Return and Allowances - Used Textbooks
Purchase Return and Allowances - Used Textbooks

61193 Purchase Return and Allowances - General Books
Purchase Return and Allowances - General Books

61194 Purchase Return and Allowances - Tapes, CDs
Purchase Return and Allowances - Tapes, CDs

61195 Purchase Return and Allowances - Other Merchandise
Purchase Return and Allowances - Other Merchandise

[2] Food Stuffs

62001 Produce
Expenditures for fresh fruits, fruit juices and vegetables.

62002 Frozen Produce
Expenditures for frozen fruits, fruit juices and vegetables.

62003 Meats
Expenditures for fresh and frozen beef, pork, mutton, lamb, poultry, fish, lunch meats and dried meats.

62004 Bakery Goods
Expenditures for breads, rolls, cookies, cakes, pies and ready-to-serve pastries.

62005 Cheese & Eggs
Expenditures for cheese products and eggs.

62006 Frozen Goods - Other
Expenditures for frozen foods other than frozen produce (see account code 62002) and ice cream (see account code 62008).

62007 Grocery
Expenditures for the following:

- Dried or dehydrated fruits and vegetables
- Beverages such as coffee, cocoa, tea, carbonated drinks and flavored drinks
- Fats and oils, including margarine
- Sugar, syrup, honey, and molasses
- Flour, yeast, and flour mixes -- including cake, bread, and muffin mixes
- Cereals and pastas
• Spices, flavorings, pickles, relishes and condiments -- including catsup, salad dressing, vinegar and pimentos
• Coconut, gelatin, peanut butter, crackers, nuts, ready-made sandwiches and other foodstuffs not included under another account code

62008 Milk & Ice Cream
Expenditures for milk products, including ice cream and butter. For margarine, use code 62007 (Grocery).

62009 Snack & Candy
Expenditures for snack and candy packaged food items.

62010 Beverage
Expenditures for foods and supplies used in fountain products.

62011 Alcoholic Beverage
Expenditures for alcoholic beverages

62012 Fountain Drinks
Fountain Drinks


63001 Veterinary Biologicals
This account code covers the following expenditures:

• Expenditures for vaccines and other products used for prevention of disease in animals
• Expenditures for antibiotics, drugs, salves and other products used to treat animal diseases
• Expenditures for supplies used in surgery or surgical procedures
• Expenditures for supplies used in veterinary care.

63004 Animals
Expenditures for the purchase of animals used for research purposes, including birds and reptiles. It also covers expenditures for feed and bedding materials for such animals. This code is not used for livestock purchases (see account code 40102 (Livestock)).


64002 Miscellaneous Resale Services
Expenditures for the purchase of Services to be resold that are not otherwise classified.

[5] Other Resale Items

65199 Miscellaneous Resale Items
Expenditures for the purchase of items to be resold that are not otherwise classified.
[6] Utilities Cost for Redistribution

Utilities costs incurred by central facilities that are to be redistributed to campus departments.

66001 Electricity Cost for Redistribution
Electricity costs incurred by central facilities that are to be redistributed to campus departments.

66002 Pressurized Gas Cost for Redistribution
Pressurized gases costs incurred by central facilities that are to be redistributed to campus departments.

66003 Natural Gas Cost for Redistribution
Natural gas costs incurred by central facilities that are to be redistributed to campus departments.

66004 Steam Cost for Redistribution
Steam costs incurred by central facilities that are to be redistributed to campus departments.

66006 Fuel Oil Cost for Redistribution
Fuel oil costs incurred by central facilities that are to be redistributed to campus departments.

66009 Misc Util Cost for Redistribution
Miscellaneous utility costs incurred by central facilities that are to be redistributed to campus departments.

66010 Water Cost for Redistribution
Water costs incurred by central facilities that are to be redistributed to campus departments.

66012 Sewage Cost for Redistribution
Sewage costs incurred by central facilities that are to be redistributed to campus departments.

(iii) These account codes may be applicable to physical plant materials because the facilities service department will use the materials for projects in which it will receive revenue from other university departments. These account codes would likely NOT apply to landscaping supplies if the landscaping costs are centrally budgeted and not billed to other departments and the service department receives no revenue. In that case, landscaping supplies are a supplies expense, not merchandise for resale and redistribution.

(iv) These account codes are not used for pass-through expenditures to other departments. The transaction to pass through the expenditure uses the same account code as the original account code for both the debit and the credit so that the expenditure is charged to the final department and nets to zero for the pass-through department. When merchandise for redistribution expenditures are redistributed, they are redistributed with a different account code.

(v) For example, if telecommunications service department acquires cell phone service and includes a mark-up when recharging the cell phone service to cover administrative expenses,
telecommunications should use merchandise for resale account code to acquire the cell phone service and the departments should use a services and supplies account code when being charged the cell phone service. Having a separate account code for merchandise for resale and redistribution allows one to determine total amount spent for cell phones service by the university.
Section 02.15: Account Codes -- Indirect Costs (70000-78999)

General

These codes are used for transactions that reflect the application of an indirect cost rate for the purpose of recovering indirect costs.

70001 Financial Aid Administrative Costs
Charges to financial aid Restricted Funds for the administrative cost allowance. The rate for this is generally determined by the financial aid regulations.

70002 Internal Admin Costs
Charges to Auxiliaries, Service Center and Designated Operating funds for the institutional administrative cost allowance.

70003 Designated Operating Funds Administrative Costs
Charges to designated operating and continuing education funds for the administrative cost allowance.

70005 Facilities and Administrative Costs
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.
Section 02.16: Account Codes -- Internal Sales Reimbursement (79000-79999)

General

These codes are used to record reimbursements for sales and services to other entities within the institution and OUS. For revenues from non-OUS sources see sections 02.06 - Sales and Services, 02.07 - Medical and Hospital Services Income, and 02.08 - Other Revenues (account types 56 and 57 only).

[1] Publications and Graphics Internal Reimbursement

79103 Press Reimbursement
Press Reimbursement

79106 Photographer and Artist Service Reimbursement
Photographer and Artist Service Reimbursement

79107 Duplicating and Copying Reimbursement
Duplicating and Copying Reimbursement

79108 Printing and Publishing Reimbursement
Printing and Publishing Reimbursement

79110 Copy Service Reimbursement
Copy Service Reimbursement

79111 Paper Sales Reimbursement
Paper Sales Reimbursement

79120 Mailing Services Reimbursement
Mailing Services Reimbursement

79121 Mailing Supplies Reimbursement
Mailing Supplies Reimbursement

79122 Advertising Reimbursement
Advertising Reimbursement


79201 Machine Processing Reimbursement
Machine Processing Reimbursement

79202 Disk and Tape Storage Reimbursement
Disk and Tape Storage Reimbursement
79203 Programming Reimbursement
Programming Reimbursement

79204 Data Entry Reimbursement
Data Entry Reimbursement

79205 Computer Service Material and Supplies Reimbursement
Computer Service Material and Supplies Reimbursement

79206 Computer Center Reimbursement - Other
Computer Center Reimbursement - Other

79209 Computer Center Services Reimbursement
Computer Center Services Reimbursement

[3] General and Miscellaneous Service Credits

79301 Instructional Sales Reimbursement
Instructional Sales Reimbursement

79302 Non-instructional Sales Reimbursement
Credits for services rendered within or between any fund groups not accounted for by another account code. Reimbursements from other state agencies for a shared expense that OUS has originally incurred. Used with General Budgeted Operations Funds only as a reduction of expense.

79313 Rentals Reimbursement
Rentals Reimbursement

79314 Physical Plant Sales Reimbursement
Credits for services rendered by sub-units within the Physical Plant. For Physical Plant use only.

79316 Risk Mgmt Insurance Recover Reimb
Risk Management insurance recovery reimbursements from the OUS self insurance pool for recovery of losses from claims made for general liability, property, etc.

79320 Telecommunications Service Reimbursement
Telecommunications Service Reimbursement

79321 Entry Fee Internal Reimb-Competitor
Internal Sales Reimbursement for entry or registration feeds required of participants for competitive events. The fee may be for individuals or for a team. This account code is only active for Charts C (OSU) and E (WOU).

79325 Food Service/Catering Reimbursement
Food Service/Catering Reimbursement
Animal Sales Reimbursement
Animal Sales Reimbursement

Animal Board Reimbursement
Animal Board Reimbursement

Feed and Bedding Sales Reimbursement
Feed and Bedding Sales Reimbursement

Veterinary Surgery and Surgical Equipment Reimbursement
Veterinary Surgery and Surgical Equipment Reimbursement

Mechanical Parts & Supplies Reimbursements
Mechanical Parts & Supplies Reimbursements

Special Material Sales Reimbursement
Special Material Sales Reimbursement

Technical Services Reimbursement
Technical Services Reimbursement

Resale of Equipment Reimbursement
To record internal sales reimbursement from sale of equipment, purchased or manufactured by a unit of the institution.

Health Care Services Reimbursement
Health Care Services Reimbursement

Pharmacy Reimbursement
Pharmacy Reimbursement

Conference Reimbursement
Conference Reimbursement

Trip and Tour Reimbursement
Trip and Tour Reimbursement

Transportation Reimbursement
Transportation Reimbursement

Parking Permits Reimbursement
Parking Permits Reimbursement

Vehicle and Equipment Use Reimbursement
Vehicle and Equipment Use Reimbursement

Vehicle Servicing Reimbursement
Vehicle Servicing Reimbursement
79388 Vehicle Fuel Sales Reimbursement
Vehicle Fuel Sales Reimbursement

79389 Collision Recovery Reimbursement
Collision Recovery Reimbursement

79390 Administrative Services Reimbursement
Administrative Services Reimbursement

79391 Miscellaneous Sales Reimbursement
Miscellaneous Sales Reimbursement

79392 Miscellaneous Services Reimbursement
Miscellaneous Services Reimbursement

79393 Specialized Service Center - Operation & Maintenance Reimbursement
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
General and administrative income from fully costed specialized service center. See also 28204 - General Administration Overhead Charge.

79395 Specialized Service Center - Building Use Reimbursement
Building use income from fully costed specialized service center. See also 28202 - Building Use Overhead Charge.

79398 Departmental Allocations to Service Departments
Amounts credited to a service department to subsidize a service that is not self-supporting (see account code 24902 - Service Department Support Charge).
Section 02.165: Account Codes -- Depreciation Expense (80500-80699)

General

The following account codes are used to record depreciation expense of fixed assets. They are used to record an asset's depreciation expense in the asset's capitalization fund (either in the Net Investment in Plant fund 890000 or in a proprietary fund) and depreciation organization, program and optional activity/location code. Each of the depreciable asset accounts in the A80xx/A81xx series of account have an associated accumulated depreciation contra asset account code in the A85xx/A86xx series of account. Each accumulated depreciation account in the A85xx/A86xx series of account have an associated depreciation expense account in the below account type 78, account series (805xx/806xx).

80511 Depreciation Expense - Equipment
(See associated asset account A8011 and accumulated depreciation account A8511.)

80512 Depreciation Expense - Vehicles
(See associated asset account A8012 and accumulated depreciation account A8512.)

80515 Depreciation Expense - Vessels
(See associated asset account A8015 and accumulated depreciation account A8515.)

80542 Depreciation Expense - Library Books (General)
(See associated asset account A8042 and accumulated depreciation account A8542.)

80611 Depreciation Expense - Buildings
(See associated asset account A8111 and accumulated depreciation account A8611.)

80624 Depreciation Expense - Land Improvements
(See associated asset account A8124 and accumulated depreciation account A8624.)

80631 Depreciation Expense - IOTBs
(See associated asset account A8131 and accumulated depreciation account A8631.)

80641 Depreciation Expense - Infrastructure
(See associated asset account A8141 and accumulated depreciation account A8641.)
Section 02.17: Account Codes -- Student Loan Expenses (88000-90999)

General

These account codes are used for student loan fund receipts and expenditures for Loan Funds only.

[1] Disbursements and Adjustments
Disbursements from student loan fund capital and loan cancellations.

88001 Loan Payments to Students
Principal loaned to students.

88002 Bad Debt Write Off
This code covers the following:

- Uncollectible student loan receivables that are approved for write-off
- The periodic charge to create a reserve for bad debts.

88003 Late Charges
Late charges that are due and payable.

88004 Service Charge
Service charges that are due and payable.

88010 Litigation Expenses
Expenses from the collection of student loans under litigation.

88011 Administrative Expenses
Expenditures for costs of administering the student loan fund.

88012 Other Collection Costs
Other non-litigation expenses resulting from the collection of student loans.

88013 Collection Agency Costs
Expenditures for costs incurred while collecting past due receivables. This code includes fees paid to an outside agency for the collection of outstanding receivables. Use only for Loan Funds.

88014 Credit Bureau Fees
Fees associated with obtaining credit reports on loan applicants. Use only for Loan Funds.

88015 Institution Collection Cost
Collection costs incurred by an institution not covered by other account codes.

88020 Default Principal Assigned to Federal Government
Principal amount of defaulted NDS/Perkins Loans assigned to the federal government.
**88021 Default Interest Assigned to Federal Government**
Uncollected interest on defaulted NDS/Perkins Loans assigned to the federal government.

**[2] Principal Cancelled**
Recorded cancellations of loan principal.

**88100 Principal Cancelled - 15% - Volunteer Service**
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

**88101 Principal Cancelled - 20% - Volunteer Service**
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

**88102 Principal Cancelled - 20% Teaching Service after 7/1/72**
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or after July 1, 1972.

**88103 Principal Cancelled - 30% Teaching Service after 7/1/72**
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or after July 1, 1972.

**88104 Principal Cancelled - 15% Teaching Service after 7/1/72**
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or after July 1, 1972.

**88105 Principal Cancelled - 10% Teaching Service after 7/1/72**
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or after July 1, 1972.

**88110 Principal Cancelled - 15% Law Enforcement/Correctional Officer**
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

**88111 Principal Cancelled - 20% Law Enforcement/Correctional Officer**
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

**88112 Principal Cancelled - 30% Law Enforcement/Correctional Officer**
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.
88115 Principal Cancelled - 15% Service to High Risk Children/Families
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88116 Principal Cancelled - 20% Service to High Risk Children/Families
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88117 Principal Cancelled - 30% Service to High Risk Children/Families
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88120 Principal Cancelled - 15% Teach Special Subject
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88121 Principal Cancelled - 20% Teach Special Subject
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88122 Principal Cancelled - 30% Teach Special Subject
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88123 Prin Cancel - 15% Early Child Svc
No definition available.

88130 Loan Principal Cancelled - Death
Cancellation of principal on student loan due to death.

88131 Loan Principal Cancelled - Disability
Cancellation of principal on student loan due to disability.

88132 Loan Principal Cancelled - Bankruptcy
Cancellation of principal on student loan due to bankruptcy.

88133 Loan Principal Cancelled - Military To 6/30/72
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or before June 30, 1972.

88134 Loan Principal Cancelled - Other
Cancellation of principal on student loan not otherwise classified.
88135 Loan Principal Cancelled - Military After 7/1/72
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or after July 1, 1972.

88140 Principal Cancelled - 15% Nurse/MedTec
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88141 Principal Cancelled - 20% Nurse/MedTec
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88142 Principal Cancelled - 30% Nurse/MedTec
Cancellation of principal on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

[3] Interest Cancelled
Recorded cancellations of loan interest.

88200 Interest Cancelled - 15% - Volunteer Service
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88201 Interest Cancelled - 20% - Volunteer Service
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88202 Interest Cancelled - 20% Teaching Service - After 7/01/72
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or after July 1, 1972.

88203 Interest Cancelled - 30% Teaching Service - After 7/01/72
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or after July 1, 1972.

88204 Interest Cancelled - 15% Teaching Service - After 7/01/72
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or after July 1, 1972.
88205 Interest Cancelled - 10% Teaching Service - After 7/01/72
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or after July 1, 1972.

88210 Interest Cancelled - 15% Law Enforcement/Correctional Officer
Cancellation of interest on student loan for being employed in specified occupational areas.

88211 Interest Cancelled - 20% Law Enforcement/Correctional Officer
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88212 Interest Cancelled - 30% Law Enforcement/Correctional Officer
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88215 Interest Cancelled - 15% Service to High Risk Children/Families
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88216 Interest Cancelled - 20% Service to High Risk Children/Families
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88217 Interest Cancelled - 30% Service to High Risk Children/Families
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88220 Interest Cancelled - 15% Teach Special Subject
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88221 Interest Cancelled - 20% Teach Special Subject
Cancellation of interest on student loan for being employed in specific occupational areas; qualifying for various rates of loan cancellation.

88222 Interest Cancelled - 30% Teach Special Subject
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88230 Interest Cancelled - Death
Cancellation of interest on student loan due to death.

88231 Interest Cancelled - Disability
Cancellation of interest on student loan due to disability.
88232 Interest Cancelled - Bankruptcy
Cancellation of interest on student loan due to bankruptcy.

88233 Interest Cancelled Military to 6/30/72
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or before June 30, 1972.

88234 Interest Cancelled - Other
Cancellation of interest on student loan not otherwise classified.

88235 Interest Cancelled Military After 7/1/72
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation. This code applies to loans issued on or after July 1, 1972.

88240 Interest Cancelled - 15% Nurse/MedTec
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88241 Interest Cancelled - 20% Nurse/MedTec
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.

88242 Interest Cancelled - 30% Nurse/MedTec
Cancellation of interest on student loan for being employed in specified occupational areas; qualifying for various rates of loan cancellation.
Section 02.18: Account Codes -- Transfer of Funds (91000-99999)

General

A 91XXX Transfer-In account code transaction requires an offsetting 92XXX Transfer-Out account code transaction, and vice versa. These account codes can not be used with agency funds (9xxxxx).

Institutions may choose between using expanded detail transfer account codes or simplified transfer account codes. Only one type of transfer account codes, expanded or simplified, will be on your institution's Chart of Accounts, as determined by the institution business office. If you do not see a listed account code on your institution's Chart of Accounts it may be because your institution Business Office has determined that the code is currently not needed to carry out the institution's business.

If you are unsure of the correct transfer account codes to use, contact your institution Business Office for advice.

[1] Transfers - Included in both expanded and simplified methods

91001 Tfr In- w/in FTYP Lvl 2 (not FT11)
Account code for transfers in within an institution within the same fund type level II, other than budgeted operations funds FT11. (Intra-Institutional/Intra Fund Type Lvl2) This code should be offset by an equal amount in account 92001.

91225 Tfr In- from Other OUS Inst
Account code for transfers in from other OUS institutions or between institutions and the Chancellor's office. OUS has eight charts of accounts (one chart for each of the seven institutions and one chart for the Chancellor's office). This account code is only used if the transfer is between charts. (Inter-Institutional/Inter/Intra Fund Type Lvl2) This code should be offset by an equal amount in account 92225.

91250 Tfr In- w/in FT11 Budgeted Ops
This code, along with 92250, is to be used within the same institution within fund type 11 - budgeted operations funds. (Intra-Institutional/Intra-Fund Type 11) This code should be offset by an equal amount in account 92250.

92001 Tfr Out- w/in FTYP Lvl 2 (not FT11)
Account code for transfers out within an institution within the same fund type level II, other than budgeted operations funds FT11. (Intra-Institutional/Intra Fund Type Lvl2) This code should be offset by an equal amount in account 91001.
92225 Tfr Out- to Other OUS Inst
Account code for transfers out to other OUS institutions or between institutions and the Chancellor's office. OUS has eight charts of accounts (one chart for each of the seven institutions and one chart for the Chancellor's office). This account code is only used if the transfer is between charts. (Inter-Institutional/Inter/Intra-Fund Type Lvl2) This code should be offset by an equal amount in account 91225.

92250 Tfr Out- w/in FT11 Budgeted Ops
This code, along with 91250, is used for transfers within the same institution within fund type 11 - budgeted operations funds. (Intra-Institutional/Intra-Fund Type 11) This code should be offset by an equal amount in account 91250.

[2] Transfers - Included only in simplified method

91003 Trf In - Inter-fund
Account code for transfers in within an institution from another fund type level II. (Intra-Institutional/Inter Fund Type Lvl2) This code should be offset by an equal amount in account 92003.

92003 Trf Out - Inter-fund
Account code for transfers out within an institution to another fund type level II. (Intra-Institutional/Inter Fund Type Lvl2) This code should be offset by an equal amount in account 91003.

[3] Transfers - Included only in expanded method

91005 Tfr In- between FTYP Lvl 2 (not FT11)
Account code for transfers in within an institution from another fund type level II other than transfers from budgeted operations FT11. (Intra-Institutional/Inter Fund Type Lvl2) This code should be offset by an equal amount in account 92005.

91105 Tfr In- Incidental Fee Resources
This code, along with 92105, is used for distributing student incidental fee resources within an institution. This code should be offset by an equal amount in account 92105.

Use of this account code is limited to when student incidental fees are considered another funding source (not revenue) to the fund receiving the student incidental fees. This account code is only used when the fund/department receiving the incidental fee revenue has not provided goods and services in exchange for the student incidental fees, and therefore has not earned the revenue. If the revenue is earned, the inter-fund transaction should be a distribution of revenue, not a transfer.
91255 Tfr In- from FT11 Budgeted Ops
Account code for transfers in within an institution in a fund type level II from budgeted operations FT11. This code should not be used in FT11. This code should be offset by an equal amount in account 92255.

91501 Tfr In- for Cost Sharing
To record transfers in to dedicated cost sharing funds in fund type 11 - budgeted operations. Transfer in for cost sharing should only be recorded in dedicated cost sharing funds within fund level 3 roll-up 005000 - Cost Sharing OR other dedicated funds within budgeted operations fund type 11 StateWide Public Services rollups. (Intra-Institutional/ Inter/Intra-Fund Type Lvl2) This code should be offset by an equal amount in code 92501.

92005 Tfr Out- between FTYP Lvl 2 (not FT11)
Account code for transfers out within an institution to another fund type level II, other than transfers in from budgeted operations FT11. (Intra-Institutional/Inter Fund Type Lvl2) This code should be offset by an equal amount in account 91005.

92105 Tfr Out- Incidental Fee Resources
This code, along with 91105, is used for distributing student incidental fee resources. This code should be offset by an equal amount in account 91105.

Use of this account code is limited to when student incidental fees are considered another funding source (not revenue) to the fund receiving the student incidental fees. This account code is only used when the fund/department receiving the incidental fee revenue has not provided goods and services in exchange for the student incidental fees, and therefore has not earned the revenue. If the revenue is earned, the inter-fund transaction should be a distribution of revenue, not a transfer.

92255 Tfr Out- from FT11 Budgeted Ops
Account code for transfers out within an institution from budgeted operations FT11 to another fund type level II. This code should be offset by an equal amount in account 91255.

92501 Tfr Out- to Cost Sharing Funds
To record transfers out to dedicated cost sharing funds within fund type 11 - budgeted operations. Transfers out for cost sharing general occur in FT11 funds but occasionally occur from other fund types such as Auxiliary Enterprise funds FT2x or Foundation Funds - Restricted FT35. (Intra-Institutional/ Inter/Intra-Fund Type Lvl2) This code should be offset by an equal amount in code 91501.

[4] Transfers - Oregon State University and Bend branch campus
Transfers only used by Oregon State University for Statewide Public Services and the Bend branch campus
91251 Tfr In- btwn FT11 OSU/Branch/SWPS
Transfer In account to be used exclusively within OSU chart C, Fund Type 11 Budgeted Operations. Used for tracking of transfers in between the separately budgeted subsectons of OSU's chart. Currently these subsections consist of OSU-Corvallis Campus, OSU-Cascades Branch Campus, and the Statewide Public Service (SWPS) units of Agricultural Experiment Station (AES), OSU Extension Service (ES), and Forest Research Laboratory (FRL). This code should be offset by an equal amount in account 92251.

92251 Tfr Out- btwn FT11 OSU/Branch/SWPS
Transfer Out account to be used exclusively within OSU chart C, Fund Type 11 Budgeted Operations. Used for tracking of transfers out between the separately budgeted subsectons of OSU's chart. Currently these subsections consist of OSU-Corvallis Campus, OSU-Cascades Branch Campus, and the Statewide Public Service (SWPS) units of Agricultural Experiment Station (AES), OSU Extension Service (ES), and Forest Research Laboratory (FRL). This code should be offset by an equal amount in account 91251.

[5] Transfer codes inactive on all charts except..
..when needed by the Controller's Division to transfer debt service to bond sinking funds. This only happens a few times a year and the codes will be activated by the Controller's Division when needed.

91228 Tfr In- Debt Retirement CO-Inst
For transfers between the institution’s debt service reserve (or other fund types when debt repayment funds are not recorded in the institution's debt service reserve) and the Chancellor's office bond sinking fund. This code should only be used in FT85 - Retirement of Debt Funds on the CO books. (Inter-Institutional/Inter/Intra-Fund Type Lvl2) This code should be offset by an equal amount in account 92228.

92228 Tfr Out- Debt Retirement CO-Inst
For transfers out from the institution's debt service reserve (or other fund types when debt repayment funds are not recorded in the institution's debt service reserve) to the Chancellor's office bond sinking fund. (Inter-Institutional/Inter/Intra-Fund Type Lvl2) This code should be offset by an equal amount in account 91228.
Section 02.19: Account Codes -- Budget Reserves for Future Fiscal Years (9B000-9B999)

General

Budget only account codes for use in distinguishing budget allocations in the current fiscal year that are not intended to be expended until a future fiscal year. Use of these codes could aid in current fiscal year expenditure projections by distinguishing current year vs future year budget. This series of account codes are limited to budget transactions only, no actual expenditures may be posted to this series of account. The use of these codes are discretionary and to be determined by each institution. These codes would generally be used in budgeted operating funds rather than self supporting funds.

[1] Budget Reserves for Future Fiscal Years

9B000 Budget Designated for Future FYs
9B100 Salary & OPE Budget Rsv Future FYs
9B110 Unclass Salary Rsv Future FYs
9B130 Class Salary Rsv Future FYs
9B150 Other Salary Rsv Future FYs
9B190 OPE Reserve Future FYs
9B200 S & S Budget Rsv Future FYs
9B300 Travel Budget Rsv Future FYs
9B400 Cap Outlay Budget Rsv Future FYs