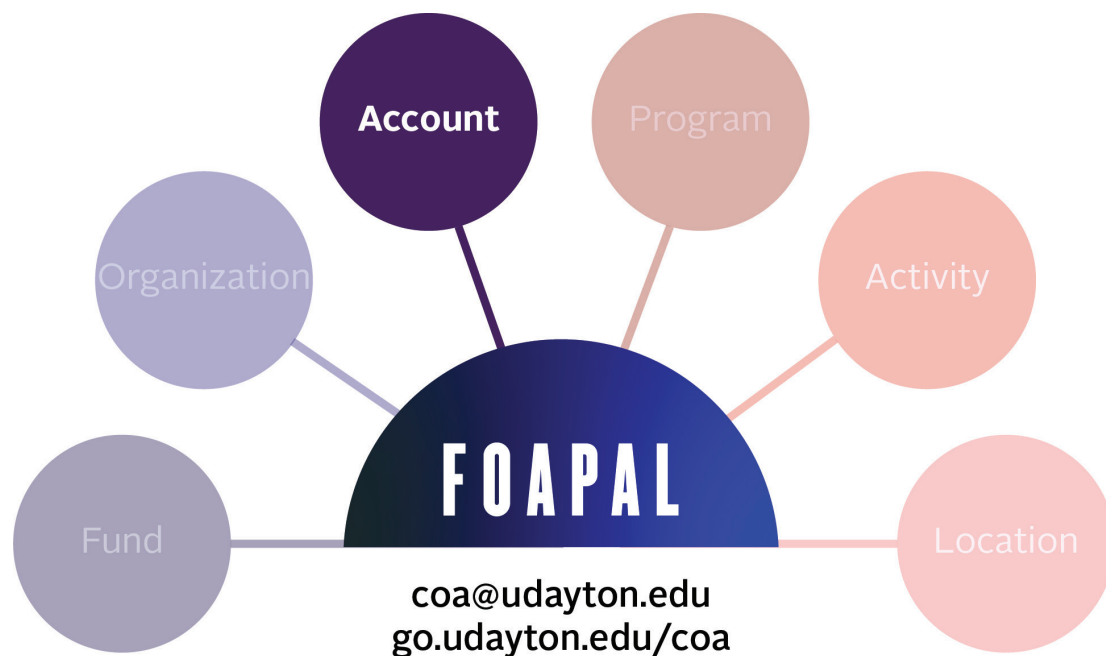# CHARTING OUR NEW PATH
Introduction to ACCOUNT

Definition:

The Account code identifies the nature of the transaction as a specific type of revenue, expense, internal charge, or transfer. Account codes are consistent across campus, regardless of the fund/organization combination used in the FOAPAL string.

*Please note: Expense account codes should match the type of expense incurred no matter where the budget was loaded for the year.

REVENUE:	Includes Tuition & Fees, Government and Non-Government Grants & Contracts, Private Gifts, Auxiliary Income, and Other Income.
SALARIES & WAGES:	Includes expenses related to compensation and benefits for faculty, non-faculty, and student employees.
EXPENSES:	Includes Contract Services & Maintenance, Cost of Sales, Supplies, Utilities & Communications, Travel, Receptions & Meetings, Professional Development, etc. **NOTE:** Travel has been broken into three categories: Student, Non-Student Domestic, and Non-Student International. Each category has a further breakout of Airline, Lodging, Meals, Ground Transportation, Mileage, and Other. Please review the full Account Code listing for the appropriate travel Account Code number.
INTERNAL CHARGES:	Includes expenses incurred from departments including Dining Services, Print & Copy Services, Parking Services, Facilities, UDIT, Retail Operations, Athletics, etc. **NOTE:** Both sides of an internal charge (IC) transaction will have the same IC account code which will be assigned by the department providing the expense or service.
CAPITAL EXPENSES:	Includes expenses which will be capitalized based on their useful life and purchase price of more than $5,000.
CAPITAL PROJECT EXPENSES:	Used exclusively with Capital Project Funds $100,000 or greater.
STUDENT AID:	Includes expenses for scholarships, loans, grants, awards, etc.
TRANSFERS:	Includes transfers of money from one Fund to another to support financial activities in the receiving Fund.
FUND BALANCES:	Shows balances in non-operating funds which are carried over from year to year.

Account
Program
Organization
Activity
FOAPAL
Fund
Location

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COMMONLY USED ACCOUNT NUMBERS

See full account code listing for specific account numbers and definitions not listed below.

SALARIES & WAGES RANGES
- 700000 – 700002: Full-Time Faculty
- 700100: Part-Time Faculty – Adjunct
- 701000 – 701005: Full Time – Non-Faculty Salaries
- 701100 – 701105: Part-Time – Non-Faculty Salaries
- 702000 – 702201: Student Salaries

CONTRACT SERVICES
- 800000: Attorneys
- 800002: Consultants
- 800003: Speakers, Critics, Teachers, etc.
- 800007: Contract Services – Miscellaneous
  NOTE: Please review the full account code listing to determine the appropriate contract service account code to use before assigning Contract Services – Miscellaneous.

MAINTENANCE SERVICES
- 800100: Repair & Maint – Building
- 800101: Repair & Maint – Equipment

GENERAL SUPPLIES
- 820001: Office Supplies
- 820002: Teaching/Instr Aids
- 820003: Athletic Supplies
- 820008: Medical Supplies
- 820013: Lab Supplies

IT SUPPLIES
- 820100: IT Supplies – General
- 820101: IT Supplies – Computers

TRAVEL RANGES
- 830000 – 830005: Student Travel
- 830100 – 830105: Travel – Domestic
- 830200 – 830205: Travel – Foreign

RECEPTIONS, MEETINGS, & BANQUETS
- 831000: Business Entertainment
- 831001: Receptions and Banquets
- 831003: Student Programming/Meetings

PRINTING & PHOTOCOPYING
- 838000: Printing for Distribution

OTHER EXPENSES
- 839000: Other Exp – Advertising
- 839005: Other Exp – Membership and Dues

STUDENT AID
- 855000: Student Aid

CAPITAL EXPENSES
- 845100: Furniture & Fixtures
- 845101: Capital IT
- 845102: Capital Laboratory

RESOURCES

If you have questions, email coa@udayton.edu

Visit our website at go.udayton.edu/coa

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