

Banner Account Codes
as of 9/30/2023

Account #	Account Title	Typical Account User	Account Description
7000	Supplies		In general, administrative supplies that are "consumable" in nature, not supplies that would fall under items or equipment under \$5,000 (7015); Also, used for gift cards/clincards unless dictated otherwise by a grant
7001	Animal and Animal Maintenance		Vivarium or research expenses related to upkeep of animals
7002	Laboratory Supplies		Supplies for a laboratory (a facility that provides controlled conditions for scientific or technological research, experimentation, etc.) including educational, equipment, etc.
7005	Printing		All printing and copying services including on-campus duplicating and distributed copiers, off-campus printing done by outside vendors and copies made at office supply stores
7010	Educational Supplies		Books and items that are used in teaching and in labs; primarily consumable in nature
7011	Drugs (Chargeable)	Used primarily by Virtua-RowanSOM	Medication/Vaccines purchased with intent to distribute for a charge; used primarily by Virtua-RowanSOM
7012	Medical Supplies (Non-Chargeable)		Primarily consumable in nature
7015	Equipment Under \$5000		All equipment, furniture, computers, printers, and computer-related hardware and software that are under \$5,000 per item
7100	Electric		Charges for electric supply or service for real properties
7110	Gasoline		Includes gasoline and diesel for automotive or motorized equipment
7120	Natural Gas		Charges for natural gas supply or service for real properties
7130	Fuel Oil		Heating oil
7140	Water/Sewer		Services for real estate properties
7200	Catering & Official Reception		All food purchases, whether it is through Gourmet Dining or an off-campus vendor, including, but not limited to pre-packaged or novelty items such as bagged candy, etc.
7202	Bank Services	Only for use by departments that use University-wide banking services	Only for use by departments that use University-wide banking services such as the Bursar's Office, Accounts Payable, etc.
7204	Credit Card Charges		Account used to reflect credit card fees charged to Rowan University; recorded via journal entry
7206	Professional Services		Professional services performed by an individual or firm, authorized by law to practice a recognized profession, and whose practice is regulated by law and the performance of that requires a degree and ongoing certifications such as auditing, certain medical services, architect and engineering services; Does not include Legal Services - see 7238
7207	Medical Services Purchased		Services purchased for employees and medical students
7208	Investment Expenses		Account used to reflect Foundation investment related expenses; recorded via journal entry
7210	Licenses/Registration Fees		Includes website licenses, fees necessary to operate the radio station, and fees paid to the state for inspections, etc. Does not include registration for professional development or training - see 7212 and 7213 Does not include software owned by University and capitalized
7212	Staff Training & Development		Expenses involved with staff training, registration fees, traveling cost involved with training, and related educational materials
7213	Virtual Conference / Webinars		Expenses involved with virtual conference attendance or virtual training
7214	Honorarium/Stipends		Includes payments to non-employee workshop leaders, coordinators, people who contribute to the workshop or function and participants of a workshop; Also utilized for non-grant stipends to a non-employee receiving prize money with no requirement to render any services as a condition to receiving prize; For Honoraria Determination, See questionnaire at: https://sites.rowan.edu/procurement/files_forms/content_website/honorarium-request-form-updated-8.16.2023.pdf
7215	Mileage Reimbursement		Mileage not including tolls and parking
7216	Travel		All travel, whether it is local or conference travel for employees and prospective employees; includes, hotel(s), food expense(s), transportation expense(s) and conference fees, tolls and parking
7217	Travel - Student		All travel related to a student, whether it is local or conference travel for employees and prospective employees; it includes, hotel(s), food expense(s), transportation expense(s) and conference fees, tolls and parking
7218	Telephone		All telephone-related costs
7220	Cable Television		All costs for cable television services
7222	Moving/Relocation		Includes reimbursement to new employees for costs involved in moving/relocating to the area, as noted in employee offer letter
7224	Postage		All mail being sent from campus - includes buying stamps, UPS, FedEx and other courier services (09/08)
7225	Sub-Contract under \$25,000	External Grant Fund Use Only (5xxx or 6xxx funds)	External Grant Fund Use Only (5xxx or 6xxx funds) for sub-contracts under \$25,000
7226	Insurance		Insurance charges (excluding life insurance and health benefits insurance); includes fire, casualty, boiler and other types of insurance; Excludes student health insurance fee waivers
7227	Data Processing Services		To be used for transcription services
7228	Contracted Service		(1) Can be used when a contract exists with a vendor selected through the public bidding process, such as trash removal, exterminating, inspections, etc.; (2) Independent contractors; (3) Other services that don't fit into other codes, such as consulting, speakers, outside entities that support the trades such as electrician, mover, etc. In this context Note: 'Contracted' means a price and product or service have been agreed upon, whether in writing or verbally

7229	Sub-Contract over \$25,000	External Grant Fund Use Only (5xxxx or 6xxxx funds)	External Grant Fund Use Only (5xxxx or 6xxxx funds) for sub-contracts under \$25,000
7230	Advertising		Advertisement in newspapers, magazines, printed programs, as well as on internet sites
7231	Contracted Employment Services	Virtua-RowanSOM Use Only	Virtua-RowanSOM Use Only; for temporary employment services
7232	Subscriptions/Memberships		All subscriptions and memberships are charged to this account
7234	Other Services		Services not covered by other account codes listed
7238	Legal Fees		Payments made directly to outside legal firms
7239	Fundraising Expenses	Typically used by Foundation	Typically used by Foundation for expenses related to fundraisers that do not have a separate account
7240	Marketing Expenses		Services provided by outside marketing firms including listservs, etc.; Does not include Advertisements - see 7230
7241	Patient fees (Grants)	Virtua-RowanSOM or CMSRU Only	Account to be used by Virtua-RowanSOM or CMSRU Only; to be used for patient visits related to a grant objective
7243	Sponsorships		To be used for sponsorships
7250	Participant Stipends (Grants)	External Grant Fund Use Only (5xxxx or 6xxxx funds)	External Grant Fund Use Only (5xxxx or 6xxxx funds)
7251	Participant Travel (Grants)	External Grant Fund Use Only (5xxxx or 6xxxx funds)	External Grant Fund Use Only (5xxxx or 6xxxx funds)
7252	Participant Subsistence (Grants)	External Grant Fund Use Only (5xxxx or 6xxxx funds)	External Grant Fund Use Only (5xxxx or 6xxxx funds)
7253	Participant Other (Grants)	External Grant Fund Use Only (5xxxx or 6xxxx funds)	External Grant Fund Use Only (5xxxx or 6xxxx funds)
7255	Standardized Patients		Note: see commodity code table for unique code for each medical school
7300	Repairs		All repairs, including office equipment, maintenance vehicles, lab equipment and general building repairs
7310	Rental Expense		All rentals, including rooms, buildings, rentals of equipment, and rental of vehicles when not used as part of travel expenses typically lasting one year or less
7311	Lease Expense		Rentals extending beyond one year Note: additional expenses such as cleaning services should be charged to 7228, contracted services except as indicated below for student housing
7312	Addl Rent Rowan Blvd		Triple net expenses or association fees associated with leased properties; Currently utilized only for student housing
7314	Condo. Association Charges		Activity to be used for condominium agreement expenses only
7315	Off-Site Facilities Rental		Off site rentals for events, classes, etc.
7400	Reserve Allocation	Budget Activity Only	Budget Activity Only
7405	Other expenses		Purchases NOT SERVICES not covered by other account codes listed
7406	Student Emergency Payments	Dean of Students Office Only	Account to be used to support students facing unexpected hardships; to be utilized by the Dean of Students Office Only
7410	Transfer		This is intended for DCAs and JEs Only; Account to be used for transfers among departments that do not meet the criteria for 7465 - Internal Payments, 7864 - Cost Sharing, or other direct expense reimbursement Start-up funding to be transferred using 7410 Does not include royalty payments - see 7705
7440	Real Estate Taxes		Real Estate Taxes; Primarily used in connection with a lease where the University is reimbursing direct real estate tax; Quarterly PILOT payments are not included here, for PILOT payments - see 7442
7442	PILOT		Activity for Quarterly Pilot Payments for properties owned by Rowan University
7450	SGA Program Expenses	Budget Activity Only	Budget Activity Only
7460	SBR Research Expenses	Budget Activity Only	Budget Activity Only - ALL non-salary expenses are charged to this account: supplies, travel expenses, etc.
7465	Internal Payments		Account to be used for transferring internal payments for events/services uniquely provided by another department; This is intended for DCAs and JEs Only; This does not include Rowan Marketplace and other cash and checks received from external parties and considered revenue to the University (accounts beginning with 5)
7470	Internal Payments with Grants		This Account is to be used when a grant (5xxxx or 6xxxx funds) is charged and a nongrant is credited for internal payments; Internal Payments - see 7465
7500	Tuition & Fee Expense		Account used by Bursar and used for waiver activity
7579	Awards		Typically used for awards issued through non-PO payment requests
7600	Land Improvements	Typically used by Facilities and Finance	Land Improvement (typically used by Facilities and Finance)
7605	Buildings	Typically used by Facilities and Finance	Building improvements and construction (typically used by Facilities)
7640	Land	Typically used by Facilities and Finance	Land purchases (typically used by Facilities and Finance)
7641	Artwork		Typically project related purchases of Artwork; see policy for further information

7645	Equipment & Software Over \$5000		<p>All equipment, furniture, computers, printers, and computer related hardware and software over \$5,000 per item**; All requisitions for replacement items utilizing this code must be accompanied by the Fixed Asset Disposal Form; This does NOT include software maintenance services; **Bulk purchases (\$50,000 or more) of furniture or computers, regardless of individual cost of items are to utilize this code Should not include software licenses (that are not assets of the institution) - see 7210 Should not include warranties - see 7228</p> <p>For additional guidance and requirements for use of this account: Tips & Tricks https://sites.rowan.edu/accounting/docs/fixed-asset-job-aid.pdf Policy https://confluence.rowan.edu/display/POLICY/Fixed+Assets</p>
7646	Lab Space Renovations (Grants)	External Grant Fund Use Only (5xxxx or 6xxxx funds)	External Grant Fund Use Only (5xxxx or 6xxxx funds) - Lab Space Renovations
7650	Capital Project Maintenance		Used for project funding - actuals activity typically recorded by Accounting Services
7651	Cost Share Reserve		Cost Share Reserve Allocation for annual R&R expense via journal entry recorded by Finance
7700	Bad Debt Expense	Finance Use Only	Finance Use Only
7702	Over/Short Fund	Bursar Use Only	Bursar Use Only; Drawer activity, must have Bursar approval
7703	Administrative Expense	Finance Use Only	Finance Use Only; Debt Service Related
7704	Debt Service	Finance Use Only	Finance Use Only; Debt Service Related SJTP MOU (fund 99000), Auxiliary portion of 2017A (30050, 30040, 30010)
7705	Royalties		To be used for royalty payments
7706	Interest Expense	Finance Use Only	Finance Use Only Interest expense
7708	Excess Rental Pledge	Finance Use Only	Finance Use Only; Debt Service Related
7710	HUD Subsidy	Finance Use Only	Finance Use Only; Debt Service Related
7718	Equipment Leasing	Finance Use Only	Finance Use Only; Debt Service payments related to equipment leasing (state grant)
7728	2011 C Debt Service	Finance Use Only	Finance Use Only; Debt Service Related 2011C
7730	Capital Improvement Debt Service	Finance Use Only	Finance Use Only; Debt Service related Capital Improvement Fund (state grant)
7741	Trustee Fees	Finance Use Only	Finance Use Only; Trustee activity
7743	2013 A/B Debt Service	Finance Use Only	Finance Use Only; Debt Service Related 2013A & 2013B
7744	2015 A Debt Service	Finance Use Only	Finance Use Only; Debt Service Related 2015A
7745	2015 B Debt Service	Finance Use Only	Finance Use Only; Debt Service Related 2015B
7746	2015 C Debt Service	Finance Use Only	Finance Use Only; Debt Service Related 2015C
7747	2016 C Debt Service	Finance Use Only	Finance Use Only; Debt Service Related 2016C
7748	2017 A Debt Service	Finance Use Only	Finance Use Only; Debt Service Related 2017A
7750	2019 Debt Service	Finance Use Only	Finance Use Only; Debt Service Related 2019
7751	2020 Bond Debt Service	Finance Use Only	Finance Use Only; Debt Service Related 2020A & 2020B
7775	Aux Lease Expense		Capital lease expense activity only; Payments to Nexus for Parking Garage, Rowan Blvd Office Space & Computershare for Master Lease Properties
7864	Cost Sharing		Account to be used for transferring contributions for events/operating budgets not tied to financial documents or pricing