

Banner Account Codes

| COA | Acct Code | Title | Description |
|-----|-----------|-----------------------------------|---|
| R | 7000 | Supplies | In general, administrative supplies that are "consumable" in nature, not supplies that would fall under items or equipment under \$5,000 (7015) |
| R | 7001 | Animal and Animal Maintenance | |
| R | 7002 | Laboratory Supplies | Supplies for a laboratory (a facility that provides controlled conditions for scientific or technological research, experimentation, etc.) including educational, equipment, etc. that are "consumable" in nature, not supplies that would fall under items or equipment under \$5,000 (7015) |
| R | 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 |
| R | 7010 | Educational Supplies | Books and items that are used in teaching and in labs. Primarily consumable in nature. |
| R | 7011 | Drugs (Chargeable) | |
| R | 7012 | Medical Supplies (Non-Chargeable) | Primarily consumable in nature |
| R | 7015 | Equipment Under \$5000 | All Equipment, furniture, computers, printers, computer related hardware and software under \$5000.00 per item |
| R | 7020 | Purchase Card Clearing | Purchases made with a University issued credit card (not a gas card) will be charged to this account |
| R | 7100 | Electric | Charges for electric supply or service for real properties |
| R | 7110 | Gasoline | Includes gasoline and diesel for automotive or motorized equipment |
| R | 7120 | Natural Gas | Charges for natural gas supply or service for real properties |
| R | 7130 | Fuel Oil | Heating Oil |
| R | 7140 | Water/Sewer | Services for real properties |
| R | 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. |
| R | 7202 | Bank Services | Only for use by departments that use University wide banking services such as the Bursar's Office, Accounts Payable, etc. |
| R | 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 require a degree and ongoing certifications such as auditing, certain medical services, architect and engineering services. Not Legal Services - see 7238. |
| R | 7207 | Medical Services Purchased | |
| R | 7210 | Licenses/Registration Fees | Includes website licenses, fees necessary to operate the radio station, and fees paid to the state for inspections, etc. |
| R | 7212 | Staff Training & Development | Expenses involved with staff training, registration fees, traveling cost involved with training, and related educational materials. |
| R | 7214 | Honorarium/Stipends | Includes payments to non-employee workshop leaders, coordinators, people who contribute to the workshop or function and participants of a workshop |
| R | 7215 | Mileage Reimbursement | Mileage not including tolls and parking |
| R | 7216 | Travel | All travel, 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 |
| R | 7217 | Travel - Student | |
| R | 7218 | Telephone | All telephone-related costs |
| R | 7220 | Cable Television | All costs for cable television services |
| R | 7222 | Moving Relocation | Includes reimbursement to new employees for costs involved in moving/relocating to the area, as noted in employee offer letter. |

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| R | 7224 | Postage | All mail being sent from campus - includes buying stamps, UPS, FedEx and other courier services (09/08) |
| R | 7225 | Subgrant awards | |
| R | 7226 | Insurance | Insurance charges (excluding life insurance and health benefits insurance). Includes fire, casualty, boiler and other types of insurance |
| R | 7227 | Data Processing Services | |
| R | 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. 'Contracted' means a price and product or service have been agreed upon, whether in writing or verbally. |
| R | 7229 | Sub-Contract over \$25,000 | |
| R | 7230 | Advertising | Advertisement in newspapers, magazines, printed programs, as well as on internet sites. |
| R | 7231 | Contracted Employment Services | RowanSOM only ; for temporary employment services. |
| R | 7232 | Subscriptions/Memberships | All subscriptions and memberships are charged to this account |
| R | 7234 | Other Services | Services not covered by other account codes listed |
| R | 7238 | Legal Fees | Payments made directly to outside legal firms |
| R | 7239 | Fundraising Expenses | |
| R | 7240 | Marketing Expenses | Services provided by outside marketing firms including listservs, etc.; Not Advertisements |
| R | 7241 | Patient fees (Grants) | |
| R | 7250 | Participant Stipends (Grants) | |
| R | 7251 | Participant Travel (Grants) | |
| R | 7252 | Participant Subsistence (Grants) | |
| R | 7253 | Participant Other (Grants) | |
| R | 7300 | Repairs | All repairs, including office equipment, maintenance vehicles, lab equipment and general building repairs |
| R | 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 |
| R | 7311 | Lease Expense | Rentals extending beyond one year |
| | 7312 | Additional Rent | Triple net expenses or association fees associated with leased properties; Currently utilized only for student housing |
| R | 7315 | Off-Site Facilities Rental | Off site rentals for events, classes, etc. |
| R | 7450 | SGA Program Expenses | ALL SGA non-salary expenses are charged to this account including but not limited to supplies, travel, entertainment of students, etc. |
| R | 7460 | SBR Accounts, Career Development accounts, and Professional Development accounts | ALL non-salary expenses are charged to this account: supplies, travel expenses, etc. |
| R | 7645 | Equipment and Software over \$5,000 | All equipment, furniture, computers, printers, computer related hardware and software over \$5000.00 per item. All requisitions utilizing this code must be accompanied by the Fixed Asset Disposal Form. |