

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.
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 estate 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.
R	7224	Postage	All mail being sent from campus - includes buying stamps, UPS, FedEx and other courier services (09/08)

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COA	Acct Code	Title	Description
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	
			(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	7228	Contracted Service	
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	7243	Sponsorships	
R	7250	Participant Stipends (Grants)	
R	7251	Participant Travel (Grants)	
R	7252	Participant Subsistence (Grants)	
R	7253	Participant Other (Grants)	
R	7255	Standardized Patients	Note: see commodity code table for unique code for ea. medical school
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 NOTE: Additional expenses such as cleaning services should be charged to 7228, contracted services except as indicated below for student housing
	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	7405	Other Expenses	Purchases NOT SERVICES not covered by other account codes listed
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	7605	Buildings	Building improvements and construction (typically used by Facilities only)

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COA	Acct Code	Title	Description
R	7645	Equipment and Software* over \$5,000	<p>All equipment, furniture, computers, printers, computer related hardware and software over \$5000.00 per item**. All requisitions for replacement items utilizing this code must be accompanied by the Fixed Asset Disposal Form.</p> <p>*This does NOT include software maintenance services</p> <p>**Bulk purchases (\$50,000 or more) of furniture or computers, regardless of individual cost of items are to utilize this code</p>
R	7650	Capital Project Maintenance	typically used by Accounting Services only