

School of Arts and Sciences
Recommended Chart Values - Account
as of 10.26.17

Cornerstone Parent Value	Cornerstone Account Value	Cornerstone Account Description
4200T:Other Educational & General Revenue		
	42010: Other Revenue Administration Fees	
	42030: Other Revenue Continuing Education	Revenue from Continuing Education programs
	42100: Other Revenue Instructional & Training Classes	Records non-tuition based, non-credit class revenue
	42160: Other Revenue Other General & Educational	Other small dollar revenue/income
5000T:Salary & Wages		
	50010: S&W Staff	Class 1 wages for salaried employees. Salaries paid to a staff employee appointed to a salaried position on a full or part-time basis.
	50020: S&W Tenured Faculty	Class 1 wages for salaried employees. Salaries paid to a tenured faculty employee appointed to a salaried position on a full or part-time basis.
	50030: S&W Tenure Track Faculty	Wages paid to tenure-track faculty
	50040: S&W NonTenured Faculty	Wages paid to non-tenure track faculty
	50050: S&W TA & GA	Salaries paid to Class 6 Rutgers' graduate student employees appointed to a salaried position.
	50060: S&W Post Doctorate & Associates	Salaries paid to Class 1 employees holding a doctoral degree, under academic guidance engaged in research activity on a grant-funded research project.
	50080: S&W Coadjutant NonInstructional	Salary and Wages for Non-Instructional Coadjutant staff including research and summer salary
	50081: S&W Coadjutant PTL Instructional	Class 7 & 8. Salaries paid to a faculty/faculty-equivalent, visiting or part-time lecturers (PTLs) and staff employees during the academic year. Used for faculty overload.
	50090: S&W Student Employment	Wages paid to Rutgers' student employees are paid on a hourly basis (Class 5s).
	50100: S&W Contracted	Wages paid to contracted employees Class 3 employees are short-term temporary employees
	50110: S&W Fellowships	Wages paid to contracted employees Class 3 employees are short-term temporary employees
	50120: S&W Hourly Employees	Wages paid to non-student employees who are paid on an hourly basis (Class 4s). Class 4 employees are casual hourly employees.

Cornerstone Parent Value	Cornerstone Account Value	Cornerstone Account Description
	50190: S&W Payroll Suspense	Suspense account for Payroll interface
5020T:Overtime & Shift		
	50210: S&W Overtime	Overtime paid to hourly employees.
	50220: S&W Shift Differential	For premium payments to staff assigned to weekend/evening/night shifts.
5040T:Other Compensation		
	50460: Other Comp Staff	Wages paid to employees for short-term special job, which is not part of the employee's usual functions (types 1,6,7,8,9). Includes pay for outside regular job hours.
5070T:Employee Fringe Benefit		
	50735: Emp FB Moving Expense	Moving expenses processed by Payroll for current employees
5110T:Fringe Benefit		
	51110: FB Staff Employees	Fringe calculation for staff employees (Class 1) and RBHS staff. Banner account 602300 (composite fringe) is split into this account based on future state salary groupings
	51120: FB Tenured Faculty	Fringe calculation for Tenured Instructional employees (Class 7 & 8)and legacy Coadj Salary Instr 990 and RBHS faculty composite fringe historically booked to 602300
	51130: FB Tenure Track Faculty	Fringe calculation for tenure track faculty
	51140: FB NonTenured Faculty	Fringe calculation for non-tenured faculty
	51180: FB Post Doctorate & Associates	Fringe calculation for Class 1 employees in post doctoral and associate positions
	51190: FB Contracted Employees	Fringe calculation for Class 3 employees (estimated at 32.78% for FY16).
	51200: FB TA & GA	Fringe Calculation for Class 6 employees
	51220: FB Suspense	Suspense account for fringe - payroll
	51240: FB Manual Adjustments	Use of this should be minimal in future state
	51250: FICA	FICA expense related to Contracted (Class 8), non-student (Class 4), and salaried (Class 3) employees. Estimated at 6.2% for FY 16. For RBHS, FICA expense for sponsored program employees
	51260: Medicare	FICA Medicare expense related to Contracted (Class 8), non-student (Class 4), and salaried (Class 3) employees. For RBHS, FICA expense for sponsored program employees
5250T:Medical Supplies		
	52510: Medical Supplies Animal Related	The cost of acquiring and maintaining laboratory research animals.
	52530: Medical Supplies Chemicals	Specific chemicals and reagents purchased for hospital and clinic use
	52560: Medical Supplies Dietary	Supplies purchased for nutrition, fitness and wellness programs

Cornerstone Parent Value	Cornerstone Account Value	Cornerstone Account Description
	52580: Medical Supplies General Stores	General medical supply stores and supplies for emergency Response vehicles and ambulances for patient transport.
	52610: Medical Supplies Laboratory	Laboratory supplies such as glassware, plastics, etc. Scientific supplies used in research programs and in tests, surveys, and analysis and identification of samples.
	52620: Medical Supplies Other	Other medical supplies not specifically categorized
	52630: Medical Supplies Oxygen & Gas	Procurement of oxygen, nitrogen and other gases used for medical procedures
	52650: Medical Supplies Safety	Includes laboratory aprons and smocks, safety and protective clothing.
5290T:Office Supplies		
	52930: Office Supplies Computer	Consumable items such as computer paper, printer cartridges and miscellaneous computer accessories.
	52940: Office Supplies Printing & Copying Costs	Charges for reproducing something on a University copier that is essential for completing a project. The per copy charge used to determine the total charges are based on DGCA approved charges from a departmental or center operated recharge center. For direct or pass-through Federal or State of New Jersey (SNJ) awards charges are from two categories. Copying costs are allowable if they are explicitly budgeted, justified and approved in the project proposal and qualifies as a major project per A-21.
	52950: Office Supplies General	General office supplies, stationery, printed forms, ink, paper, pens, coffee, miscellaneous office supplies, etc. Does not include charges for printing or copying. RBHS: IDT charges for offset printing,
	52960: Office Supplies Office Furniture	Purchase of office furniture (desks, cabinets, lamps, etc.) only. Technology equipment should be tracked under Computers & Equipment
	52970: Office Supplies Postage & Shipping	Charges incurred to mail items by U.S. Mail or other carriers (stamps, Fed Ex, UPS, etc.) 702207: IDT for postage charges by mail room 702109: Actual postage charges from the mail room
5300T:Other Supplies & Materials		
	53020: Other Supplies Clothing	Clothing such as hospital gowns, scrubs, masks, lab coats, staff uniforms, etc.
	53030: Other Supplies Education	Consumable items required to support training, teaching or other sponsored programs. Generally items such as: books, periodicals, pads, pencils, pens, laser pointers, teaching aids, etc. other than general office supplies.
	53035: Other Supplies Events & Programs	Any supplies used for student programming
	53040: Other Supplies Décor	Decorations for residence halls, events, and centers

Cornerstone Parent Value	Cornerstone Account Value	Cornerstone Account Description
		Other supplies used for general purposes (under \$100K annually per type of supply). Use the AP subledger to review invoices booked to this account for materiality
	53050: Other Supplies General	701202: IDT PRINTING CHARGES -BLUE PRINTS
	53060: Other Supplies Inventory	Supplies used for research labs
	53075: Other Supplies Labs & Research	
	53080: Other Supplies Marketing	
	53090: Other Supplies Operational	Supplies purchased for staff use related to conduct of business. Examples include catalogs
	53100: Other Supplies Projects	
	53110: Other Supplies Security	Primarily for use by public safety to capture costs related to campus security. Includes: training course material and certificates, ammunition, key card equipment, card stock, communication devices, and locksmith supplies
	53125: Other Supplies Trophies & Awards	The cost of trophies & awards for Athletics
	53140: Other Supplies Vehicles	Expenditures for gas, oil, grease, tires and incidental parts for RU vehicles. Fuel for vehicles was previously booked to 20300
5400T:Services		
	54070: Services Document Shredding	Third party expense for secure document destruction
	54080: Services Educational	
	54100: Services Food & Catering	Purchased services for food and catering (labor such as wait staff only). Food supplies please refer to 'Dining and Hospitality'. Facilities: Costs for cafeteria food primarily during emergencies
	54130: Services Honoraria	Payment for personal service on which custom or propriety forbids a price to be set. Generally, Honoraria are not frequently given. In addition, they are rarely given to the same person more than once. Typically, Honoraria are for guest lectures, appearances, or other brief educational services provided to the University by outside experts who are US citizens or resident aliens. Please note that NIH does not allow Honoraria.
	54140: Services Honoraria NRA	Educational honoraria services provides by non-resident aliens working in the US
	54150: Services Honoraria NRA Working Abroad	Educational honoraria services provided by non-resident aliens working abroad
	54160: Services Human Subjects	Fees paid to consenting human subjects participating in surveys, experiments and the like.
	54170: Services Indexing	

Cornerstone Parent Value	Cornerstone Account Value	Cornerstone Account Description
	54180: Services Laboratory External	3rd party external laboratory services purchased
	54190: Services Laboratory Internal	Internal lab services provided
	54260: Services PC Repairs & Maintenance	PC maintenance and repairs provided by external vendors. Internal IT cost please refer to 'Computer and Equipment'
	54270: Services Records Management	Includes interdepartmental transfer costs for Records Management and retrieval services provided to third party
	54290: Services Safety	Safety related services such as fire inspection, fire extinguishers, stormwater, etc.
	54300: Services Shared Equipment	IDT for equipment services - not used fy16 going forward
	54330: Services Training	Vendor led training courses
	54380: Services Video & Multimedia Production	
	54390: Services Allocation Pool	Machine and electronic shop charges for research
	54490: Services Other	Services provided to the University by incorporated entities and other non-University organizations not classified below. University employees cannot be charged here or to any other service Natural Account.
5500T:Professional Services		
	55010: Professional Service Advertising Agencies	Fees paid to advertising agencies for services provided
	55080: Professional Service Consultants	Specialized services provided by non-University individuals such as consultants or other independent personal service providers. These individuals must be US citizens or resident aliens and are (for tax purposes) either an individual, sole proprietor, association or other non-incorporated entity. Includes travel expenses incurred by the consultant and rebilled to RU. Also includes purchased contract services for consulting & research
	55130: Professional Service Editorial	Charges and fees paid for editorial and publication services, including reprint costs, provided by non-University providers in connection with editing and publishing technical reports and information. For the University press, expense related to book jacket and interior book design
	55180: Professional Service Freelancers	
	55220: Professional Service Marketing	Fees charged by third party marketers (research, etc.) Does not include advertising fees

**Cornerstone
Parent Value**

Cornerstone Account Value

Cornerstone Account Description

	<p>Specialized services provided to the University by non-University individuals as consultants or other independent personal service providers. These individuals must be non-resident aliens working in the United States or its territories and are, for tax purposes, either an individual, sole proprietor, association or other non-incorporated entity. They must provide the University with their social security numbers before receiving payment. They are expected to incorporate out-of-pocket expenses, including travel expenses, as part of their negotiated fee for services.</p>
55230: Professional Service NRA	
55240: Professional Service NRA Working Abroad	<p>Payment for professional services of Non-Resident Aliens working abroad</p>
55250: Professional Service Publication	<p>Charges from Reprographic Services or the University Publications Office for their services to departments and units within the University community.</p>
55270: Professional Service Subcontract Fees	<p>The first \$25,000 charged by a subcontractor on a specific project. Subcontract expenses are defined as charges per an ORSP approved and executed "Subcontract Agreement." It is important to know that ORSP may execute other non-subcontract agreements with our suppliers and vendors. Subcontract agreements are developed where a fundamental part of the work of the sponsored agreement is being performed, i.e. subcontracted, by an outsider, our partner in the work. Most subcontracts are with other universities and corporations involved with research. Where a supplier or vendor is providing a product, an upgrade to equipment or software, or some service and/or maintenance necessary to complete the work, but not the fundamental work of the award, the charges will not be categorized as subcontracting expenses.</p>
55280: Professional Service Subcontract Fees \$25K+	<p>Charges over the first \$25,000 charged by a subcontractor on a specific project. Please note that improperly budgeting to this Natural Account may result in under budgeting the project due to additional charges for Facilities and Administrative (F&A) Costs which will be charged when the expense is properly classified. An example would be consulting work, originally budgeted to this Natural Account, to provide specialized maintenance for a piece of equipment necessary to complete the work of the award. While the maintenance is essential and chargeable to the award, it is not a fundamental part of the actual work of the award. Therefore, it isn't subcontract expense. When properly charged to Natural Account 31000* or 31100*, the maintenance expense will be subject to F & A charges, causing an overdraft situation.</p>

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55990: Professional Service Other Prof Services

5600T:Travel and Business Expense

56010: Travel Advances

A cash advance for anticipated travel costs. Advances are generally to be requested only for meals and incidentals. Advances for more than \$100 per day of travel must have a justification letter attached to the request. Travel advances are considered a personal charge to the individual requesting the advance and should be settled by submitting a Travel and Business Expense Report (TABER) with appropriate receipts within 60 days of the traveler's return to work. Outstanding travel advances for completed trips must be settled before subsequent advances will be issued.

56020: Travel Agency Booking Fees

Fees charged by travel agency for booking reservations.

56030: Travel Air Domestic

Airfare to/from U.S. & Canada locations only

56040: Travel Air International

Airfare to/from outside the U.S. and Canada

56050: Travel Business Meeting Expenses

Costs incurred to hold scheduled and/or informal business meetings of short duration. Examples of chargeable costs would include: food/beverage and meeting supplies etc., if the meeting was held in a business setting. Generally, business meetings would not have room or equipment rental charges.

56060: Travel Conference & Convention Registration Fees

Costs or fees paid to attend conferences, conventions and workshops. These are formal scheduled meetings of a recognized organization in which the University or department has an active area of interest. RBHS: cost for outside conferences, training or seminars

56070: Travel Currency Conversion Fees

Cost of the fees charged by credit card transaction processors for any transaction that involves a foreign bank.

56080: Travel Lodging & Accommodations Domestic

Lodging and accommodation expenses for employees while on business travel in the U.S. and Canada.

56090: Travel Lodging & Accommodations International

Lodging and accommodation expenses for employees while on business travel internationally.

56100: Travel Meals Per Diem

Per diem meal allowance for employees while in business travel status.

56105: Travel Meals & Snacks

For Athletics meals & snacks for students for away games

56110: Travel Meeting Space Fees

Cost for off-site meeting space fees

56130: Travel Rail Domestic

Rail fare for employee travel in the U.S. and Canada

56140: Travel Rail International

Rail fare for employee travel outside the U.S. and Canada

56150: Travel Training Course Fees

Registration fees for attending off-campus Educational training courses. Also includes costs or reimbursement of fees related to equipment licensing, certification (etc.) expenses.

56160: Travel Transportation Bus

Cost of bus transportation expenses related to employee travel.

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	56170: Travel Transportation Personal Car Mileage	Cost of mileage on personal car per IRS rate related to employee travel. This rate covers depreciation, insurance, repairs, tires, maintenance, gas and oil.
	56180: Travel Transportation Rental Car	Cost of renting a vehicle related to employee travel.
	56190: Travel Transportation Rental Car Fuel	Cost of fuel used when renting a vehicle related to employee travel. Does not pertain to personal car usage.
	56200: Travel Transportation Taxi & Car Service	Taxi and car service expenses related to employee travel.
	56210: Travel Transportation Tolls & Parking	Toll and parking expense related to employee travel
	56220: Travel Telephone & Mobile	Telephone and mobile expenses related to employee travel.
	56990: Travel Other	Cost of travel BUSINESS expenses not covered by any of the other categories.
5700T:Other Travel Expense		
	57040: Other Travel Recruitment	Travel costs incurred by individuals invited to the University to interview for employment. Items covered include transportation, lodging and meal expenses. For NIH grants and contracts, recruitment travel costs can only be charged for the individual(s) appointed to the grant or contract.
5750T:Scholarship and Fellowship		
	57520: Student Aid General	Student Aid provided from federal or state sources, Use the Fund Type segment to differentiate between State and Federal
	57530: Student Aid In State Tuition Fees	Tuition remission and fees for in-state students charged to a Training or a Fellowship grant. Federal Research grants do not allow college fee charges. When budgeting, assume all tuition remission and fees are for out-of-state students.
	57550: Student Aid Out of State Tuition Fees	Tuition remission and fees for out-of-state students charged to a Training or a Fellowship grant. Federal Research grants do not allow college fee charges. When budgeting, assume all tuition remission and fees are for out-of-state students.
	57560: Student Aid Scholarships	
	57570: Student Aid Stipends	
5800T:Computer and Equipment		
	58010: Computer Hardware	Non-capitalized IT hardware purchases (Under \$5,000), office computers, and accessories
	58020: Computer Software Purchase	General purpose software like Excel, Word, or any other software needed to operate computers or other equipment. Non-capitalized (under \$5,000) expense only.
	58030: Computer Software Licenses & Fees	Recurring licensing and service costs for use of software

Cornerstone Parent Value	Cornerstone Account Value	Cornerstone Account Description
	58035: Computer Software Licenses NRA	Payments to a foreign person or entity for licensing to use intellectual property withholding
	58040: Computer Technology Training	
	58090: Equipment NonCapitalized	Equipment items such as computers, small calculators, printers, test equipment etc. under the capitalization limit of less than \$5,000 per unit but with a useful life of more than one year
	58100: Equipment Office	
	58120: Equipment Workstation & Moveable	
	58990: Equipment Other	
5950T:Repairs & Maintenance		
	59510: R&M Buildings & Grounds	General repairs & maintenance costs for buildings and grounds
	59520: R&M Computer	Daily maintenance and upkeep costs incurred for restoration of computers to their original condition or efficiency from a worn, damaged or detrimental condition. Non-capitalized expense.
	59530: R&M Custodial Service Buildings	
	59560: R&M Equipment	Constitutes the routine repair & maintenance of equipment or computer equipment, including preventive maintenance and maintenance contracts less than \$5000 per repair. Facilities uses this account for budgeting pass through of funds for capital
	59570: R&M Household & Security Equipment	Repairs and maintenance for housing and security equipment (e.g., access card readers, dormitories, video camera, etc.)
	59580: R&M Maintenance Service	Maintenance services for buildings and grounds
	59610: R&M Vehicles	Daily maintenance and upkeep costs incurred for restoration of vehicles to their original condition or efficiency from a worn or damaged condition. Non-capitalized expense.
	59620: R&R Building & Grounds	The cost of replacing a piece of property with another of new material of like kind and quality or the renewing of a building or part of a building or part thereof without changing structure, function or design. Non-recurring cost within the fiscal year normally in excess of \$10,000 is the accepted guideline, e.g., cyclic painting, replacing cooling tower.

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		Constitutes unusual or essentially “one-time” repairs and the replacement of major items. It also includes: 1. Repair & maintenance, including the replacement of components of a routine nature, greater than \$5000 (Less than \$5000, see sub code 4100). 2. Equipment replacement where the limit cost exceeds the limits imposed (with respect to durable items) under the definitions in 2100/4100. 3. Filing and storage cabinets, desks, chairs, window air conditioners, and other office furniture charged to this sub code, thus are exceptions to the preceding two statements. 4. Residence Hall furniture, carpet, linoleum, drapes, blinds, tiles, mattresses (any procurement request greater than \$5000) including Pool/Foosball Tables. 5. Linen purchased for Grad Family Housing. 6. (Visiting Faculty furniture provided by Interior Design Shop – See sub code “7550”)
	59630: R&R Equipment	
	59640: R&R General Alterations	
	59650: R&R Laboratory	
6000T:Telecommunications		
	60010: Telecom Audio Conferencing	800 number service charges & teleconference number access & use
	60020: Telecom Cellular & Mobile Fees	Monthly and other charges for mobile telephones. Charges are allowable on awards if they are explicitly budgeted, justified and approved in the project proposal.
	60030: Telecom Internet Charges	Internet access fees
	60040: Telecom Other	Includes calling cards, voicemail, local toll call and other historical expenses
	60060: Telecom Telephone Charges	Line charges for telephones, computer communications equipment, service lines etc. Telephone line charges are allowable for direct or pass-through Federal or State of New Jersey (SNJ) awards if they are explicitly budgeted, justified and approved in the project proposal and qualifies as a major project per A-21.
	60070: Telecom Telephone Installation	Charges for installation of telephone equipment and phone lines. Also includes inside moves within a department. Telephone installation charges are allowable for direct or pass-through Federal or State of New Jersey (SNJ) awards if they are explicitly budgeted, justified and approved in the project proposal and qualifies as a major project per A-21.
	60080: Telecom Video Conferencing	Captures both the monthly fee and usage costs for video conferencing
	60090: Telecom Voice & Data Fees	Charges for long distance toll calls. Supporting documentation should include: the date, time and cost of the call, who was called and how the award benefits from the call. For RBHS units, references both monthly charge and usage fees for voice and data.
6050T:Rent Buildings & Grounds		
	60510: Rent Buildings & Grounds	Rental expense for buildings and land

Cornerstone Parent Value	Cornerstone Account Value	Cornerstone Account Description
	60520: Rent Buses	Bus rental for activities such as athletic travel, recruiting, and the operation of shuttles. Use Business Line or Project to differentiate the business purpose
	60530: Rent Campus Room Rentals	Cross charge for campus room meeting fees
	60580: Rent Offsite Campus Rentals	1. Offsite program rental space; 2. Subsidized client rental cost (UBHC clients); 3. Visiting faculty apartments; 4. Other off-site rental expense such as meeting space
	60590: Rent Office Equipment	Rental for computer equipment and office equipment for less than one year
	60600: Rent Other	This includes all other rental charges not classified elsewhere such as: 1. Vehicles not rented for business travel; 2. Public address systems; 3. Communications equipment and systems 4. Golf Carts; 5. Garages; 6. Postage machine; 7. Linens; 8. Trailers 9. Records Management space 10. Other equipment
	60610: Rent Short Term Rentals	Short-term rentals expense (less than one year)
6100T:Tuition Remission		
	61010: Tuition Remission Staff Benefit In State	Tuition remission benefit for in-state, full time GAs/TAs if appointed as of September 1, for the fall semester and/or if appointed as of February 1, for the spring semester. Tuition remission can only be charged to the same account(s) and in the same proportion as the employees salary was charged. When budgeting, assume all tuition remission and fees are for out-of-state students.
	61020: Tuition Remission Staff Benefit Out of State	Tuition remission benefit for out-of-state, full time Graduate Assistants / Teaching Assistants if appointed as of September 1, for the fall semester and/or if appointed as of February 1, for the spring semester. Tuition remission can only be charged to the same account(s) and in the same proportion as the employees salary was charged. When budgeting, assume all tuition remission and fees are for out-of-state students.
	61030: Tuition Remission TA & GA Fees	Fee remission for full time Graduate Assistants / Teaching Assistants (GA/TA), if appointed as of September 1, for the fall semester and /or if appointed as of February 1 for the spring semester. Fee remission can only be charged to the same account(s) and in the same proportion as the employees salary was charged.
	61060: Tuition Remission Other	
6150T:Participant Support		
	61510: Participant Support Travel	Transportation, lodging and meal expenses incurred by participants while in travel status.
	61520: Participant Support Stipends	Direct payments (stipends) to participants. Recipients must provide their social security number for tax reporting purposes.
	61540: Participant Support Books & Supplies	Book and supply expenses for program participants

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	61550: Participant Support Housing	Payments for the housing costs of participants, including food plan payments when applicable. Any participant support including travel, stipend, tuition & fees, housing or other, for individuals classified as non-resident aliens Payments for other types of support costs for participants not listed above.
	61560: Participant Support NRA	
	61570: Participant Support Other	
6200T: Training Grants		
	62020: Training Grant Stipends	Single or multiple payments through the payroll system to Trainees or Fellows (both considered non-employees classified as employee class 9) to defray trainee or fellow expenses on non-research awards only.
6250T: Insurance		
	62510: Insurance Other	Insurance expense for general property and casualty policies (e.g. fire, property, general liability, etc.) Student Insurance Coverages and Programs (SHI, AD&D, HTH, SOS, SironaHealth Insurance Executive Assistance)
	62520: Insurance Post Doctorate Premiums	
	62530: Insurance Property & Casualty Programs	
	62560: Insurance Student Coverages & Programs	
6350T: Interest Expense		
	63500: Operating Interest Expense	Interest Income and Expense bookable to operating expenses. See 'Non-Operating Income and Expense' for other accounts
6400T: Recruiting		
	64020: Recruitment General Expense	
6600T: Print and Publishing		
	66030: Print Journal Subscriptions	Purchased journals for university use
	66050: Print Media Purchases	Purchased media for library and RU-wide instructional purposes
	66060: Print Publication & Brochures	Expenses related to the development of publications and brochures for the university
	66090: Print Royalties	Royalty expense paid to authors based on contractual agreements
	66120: Print Textbooks	Expenditure for bookstore textbooks intended for resale to students
6650T: Dues and Subscriptions		
	66510: Dues Professional Memberships	Membership dues related to professional association membership
	66520: Dues Subscriptions	Cost of subscriptions and publications to educational and professional periodicals.
	66530: Dues Other Memberships	Membership costs for participating or having access to organizations
6700T: Capital Purchases		

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	67040: Capital Purchase Equipment	Equipment (including capitalizable equipment and software) of more than \$ 4,999 per unit and with a useful life of at least one year. This can include the initial purchase of a computer system. For example: components of a computer system separately may cost less than a \$ 5,000 each, but if the components are necessary for the system to function and the total purchase price of all components is more than \$5,000, all components should be charged here. Please note this information on the purchase order(s) involved. Also installation expenses for capitalized permanent equipment should be charged here.
	67050: Capital Purchase Software	
6750T:Capital Additions and Improvements		
	67510: A&I Buildings	Major improvements to a building or alteration of a property beyond its original purpose or capability.
	67530: A&I Equipment	Expense related to additions & improvements to equipment over \$5,000 in value, including computers and vehicles. New or additional equipment acquired which is not replacement. Movable equipment, not considered part of building or grounds. Housing uses for the purchase of: Stoves, Refrigerators, Range Hoods, Microwaves, Air Conditioners, Televisions, Hot Water Heaters
6760T:CIP Expense		
	67618: CIP Asbestos Removal	Capital project expenses. Expenditure type to be tracked in projects
	67632: CIP Renovations	Capital project expenses. Expenditure type to be tracked in projects
6780T:Noncapital Purchases		
	67800: NonCapital Expenditures General	Expenditures that do not extend the useful life of an asset. Examples: Minor office renovations
6900T:Other Operating Expense		
	69030: Other Opex Animal Care Per Diem	Costs charged by the University's animal care facilities to sponsored projects for the use of laboratory animals.
	69060: Other Opex Bulk Transfer DGCA	
	69120: Other Opex Disbursements	Advance payments made to full time University personnel, usually to the Principal Investigator. The recipient of the advance payment is required to account for all expenditures in a timely manner and clear these expenses by providing a reconciliation to the DGCA accountant. This is also used to track franchise commission expenditures [Dining Services] and transfers to SABO [Recreation]

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	69260: Other Opex Human Subjects Advances	Advance payments made to full time University personnel, usually to the Principal Investigator. These monies are used to make payments primarily to human subjects participating in research projects. The recipient of the advance payment is required to account for all expenditures in a timely manner and clear these expenses by providing a reconciliation to the DGCA accountant.
	69305: Other Opex Moving Expense	
	69350: Other Opex Outside Payments NRA	
	69360: Other Opex Patent Assignment & Royalties NRA	
	69370: Other Opex Patent Assignments	
	69455: Other Opex Prizes & Awards US Resident	
6990T:Facilities & Administrative Costs		
	69200: Facility & Administrative Costs	Facilities and Administrative Costs (F&A) were previously referred to as Indirect Costs. These are
7000T:Expense Recovery		
	70060: Recovery Materials & Supplies	Oracle: Interdepartmental Recovery - Supplies Banner: Recovery of Non Salary from affiliates
	70140: Recovery Professional Services	
	70150: Recovery Services	Interdepartmental Recovery - Services Facilities: Recovery of Non Salary from affiliates
	70160: Recovery Recharge Centers	Credits, to appropriate designated accounts, based on an approved fee structure for charges to grants and contracts to recover recharge center expenses incurred.
	70170: Recovery Salaries & Wages	
	70190: Recovery NonTaxable	
	70200: Recovery Technical	Track animal care cost recoveries associated with technical services charged to other RU units
	70210: Recovery Expense	Chargebacks for expenses incurred by one organization in support of another (interdepartmental expense recovery). Recovery of any direct expense of the award that is not booked as income.
	70900: Recovery Other	Recovery transaction of expenditures-checks for salvage
9000T:Transfers		
	90020: Transfers Debt Service	Mandatory Transfer Debt Service - Used by Budget & Finance to allocate "Debt Service" to its operations.
	90030: Transfers Deferred Maintenance	Mandatory Transfer Debt Service - Used by Budget & Finance to allocate "Deferred Maintenance Costs" to its operations.
	90190: Transfers	

Cornerstone
Parent Value

Cornerstone Account Value

Cornerstone Account Description

90199: Transfers Year End Balances

Transfer - Used by Budget & Finance to sweep/allocate "Year End Balances"