Banner Account Codes Reference Guide

April 2017
Changes Since January 2017 Revision

Account Codes Title Change

74150  
Previous Title: Film Processing  
New Title: Digital Processing

New Account Code Added without Definitions

77763 Subaward – Future Subaward A  
77764 Subaward – Future Subaward B  
77765 Subaward – Future Subaward C  
77766 Subaward – Future Subaward D  
77767 Subaward – Future Subaward E  
77768 Subaward – Future Subaward F  
77769 Subaward – Future Subaward G  
77770 Subaward – Future Subaward H  
77771 Subaward – Future Subaward I  
77772 Subaward – Future Subaward J  
77773 Subaward – Future Subaward K  
77774 Subaward – Future Subaward L  
77775 Subaward – Future Subaward M  
77776 Subaward – Future Subaward N  
77777 Subaward – Future Subaward O
Banner Account Code Definitions

Personal Services

Personal services include all compensation to which an individual is entitled for personal services rendered while an employee of the institution. An employee is an “individual who performs services subject to the will and control of an employer both as to what shall be done and how it shall be done. It does not matter that the employer permits the employee considerable discretion and freedom of action, so long as the employer has the legal right to control both the method and the result of the services.” (IRS Circular E). Included as personal services are salaries, wages, and other payments for which personal services were or will be required.

61110 Executive & Administrative Salaries (Exempt)
Personal services for employees who primarily have executive and administrative responsibilities and whose positions require recognized professional achievement acquired by formal training or equivalent experience. This classification would be exempt employees under overtime provisions of the Fair Labor Standards Act. Examples would include the Vice Presidents, Deans, Associate Deans, and some Directors depending on pay grade. Each employee must have a unique position number.

61111 Executive & Administrative Salary Recovery
This account is used to hold a position number that may be vacant for at least a year. This allows the funds to be used for other purposes temporarily while still holding the position. It is also used to propose new positions that have not been funded. The amount should always be a negative number.

61113 Temporary Budget Administrative
This account is only used for budget entries during the year which are not intended to permanently change the Executive & Administrative Salaries budget. An example would be to move excess funds from salaries to operating due to a position being vacant. No position number is necessary.

61118 Executive & Administrative Extra Compensation
Special payments to regular administrative employees who are assigned activities not directly related to their recognized duties. A group position number (more than one person may be paid from the same position) is needed for payroll.

61120 Executive & Administrative Longevity
Special payment made to administrative employees with three or more years of service.

61121 Executive & Administrative Bonus - State
One-time bonus mandated by the State. No position number is necessary.

61122 Executive & Administrative Bonus – MTSU
One-time bonus initiated by MTSU administration. No position number is necessary.

61125 Executive & Administrative VBO
Payments to Executive & Administrative employees participating in the Voluntary Buyout Program.

61160 Executive & Administrative Temporary Hourly
Temporary administrative employees paid on an hourly basis and not receiving benefits of regular part time or full time employees. Timesheets are used to record hours worked. A group position number (more than one person may be paid from the same position) is needed for payroll.
61190 Executive & Administrative Salary Allowances
Reimbursements to employees for cell phones, automobiles, expense accounts.

61199 Executive & Administrative Salary Dual Service
Used only on Restricted Dual Service Agreements to post salary reimbursement.

61210 Faculty Salaries (Exempt)
Labor Standards Act to the extent they are engaged in direct teaching and who hold academic rank. Department heads and directors of instructional departments are included. Professional librarians who hold academic rank are included. Each employee must have a unique position number.

61211 Faculty Salary Recovery
This account is used to hold a position number that may be vacant for at least a year. This allows the funds to be used for other purposes temporarily while still holding the position. It is also used to propose new positions that have not been funded. The amount should always be a negative number.

61212 Summer School
Payments to faculty for teaching summer school. A group position number (more than one person may be paid from the same position) is needed for payroll.

61213 Faculty Temporary Budget
This account is only used for budget entries during the year which are not intended to permanently change the Faculty Salaries budget. An example would be to move excess funds from salaries to operating due to a position being vacant. No position number is necessary.

61218 Faculty Extra Compensation
Special payments to regular faculty who are assigned activities not directly related to their recognized duties. A group position number (more than one person may be paid from the same position) is needed for payroll.

61220 Academic Longevity
Special payment made to academic employees with three or more years of service.

61221 Faculty Bonus - State
One-time bonus mandated by the State. No position number is necessary.

61222 Faculty Bonus – MTSU
One-time bonus initiated by MTSU administration. No position number is necessary.

61225 Faculty VBO
Payments to Faculty employees participating in the Voluntary Buyout Program.

61240 Faculty Adjuncts
Temporary non-tenured faculty hired to work on a semester-to-semester basis. For the fall semester they are paid from September – December. For the spring semester they are paid from February – May. A group position number (more than one person may be paid from the same position) is needed for payroll.

61245 Graduate Assistant Research / Teaching
Graduate students assigned in a support role to assist with research or teaching. A group position number (more than one person may be paid from the same position) is needed for payroll.
61260 Faculty Temporary Hourly
Temporary faculty paid on an hourly basis and not receiving benefits of regular part time or full time faculty. Timesheets are used to record hours worked. A group position number (more than one person may be paid from the same position) is needed for payroll.

61270 Faculty Post Retirees
A faculty member who has retired, but returns to teach part time. A group position number (more than one person may be paid from the same position) is needed for payroll.

61290 Academic Salaries Allowances
Reimbursements to employees for cell phones, automobiles, expense accounts.

61299 Academic Salaries Dual Service
Used only on Restricted Dual Service Agreements to post salary reimbursement

61310 Clerical and Support Salaries (Non-exempt)
Personal services for employees who would be subject to overtime provisions of the Fair Labor Standards Act with the exception of students. This category generally includes secretarial, clerical, maintenance, and other supporting positions. Each employee must have a unique position number.

61311 Classified Salary Recovery
This account is used to hold a position number that may be vacant for at least a year. This allows the funds to be used for other purposes temporarily while still holding the position. It is also used to propose new positions that have not been funded. The amount should always be a negative number.

61313 Temporary Budget Clerical Support
This account is only used for budget entries during the year which are not intended to permanently change the Clerical Salaries budget. An example would be to move excess funds from salaries to operating due to a position being vacant. No position number is necessary.

61315 Classified Overtime
The work week for full time employees is 37.5 hours. Any additional hours worked by clerical and support staff are considered overtime and should be reported on a separate time sheet from regular hours. No position number is necessary. Any hours worked over 37.5, but less than 40.0 during a week are considered regular overtime. Any hours worked over 40.0 in a week is considered premium overtime (time and one half).

61320 Clerical and Support Longevity
Special payment made to clerical and support employees with three or more years of service.

61321 Classified Bonus - State
One-time bonus mandated by the State. No position number is necessary.

61322 Classified Bonus – MTSU
One-time bonus initiated by MTSU administration. No position number is necessary.

61325 Classified VBO
Payments to Clerical and Support employees participating in the Voluntary Buyout Program.
61330  Classified June Accrual
Used to accrue classified staff compensation from June 16 – 30 each year for financial
statement purposes. Used by Business Office only.

61360  Classified Temporary Hourly
Temporary classified employees paid on an hourly basis and not receiving benefits of
regular part time or full time employees. Timesheets are used to record hours worked. A
group position number (more than one person may be paid from the same position) is
needed for payroll.

61390  Clerical and Support  Allowances
Reimbursements to employees for cell phones, automobiles, expense accounts.

61399  Clerical and Support Dual Service
Used only on Restricted Dual Service Agreements to post salary reimbursement

61410 Student Salaries and Wages
Included in this category are employees who are under a “student employment” program.
This includes undergraduate student assistants, floor counselors, resident advisors,
registration assistants, and graduate students who are not graduate assistants.

61430 Student Tutors
Included in this category are employees who are under a “student employment” program
providing tutor instruction.

61610 Professional Support Salaries (Exempt)
Personal services for employees who primarily have professional responsibilities, and
whose positions require recognized professional achievement acquired by formal training
or equivalent experience. This classification includes non-academic personnel who are
exempt from the provisions of the Federal Wage and Hour Law. Librarians, accountants,
counselors, system analysts, and coaches are included in this category.

61611 Professional Support Salary Recovery
This account is used to hold a position number that may be vacant for at least a year.
This allows the funds to be used for other purposes temporarily while still holding the
position. It is also used to propose new positions that have not been funded. The
amount should always be a negative number.

61613 Temporary Budget Professional Support
This account is only used for budget entries during the year which are not intended to
permanently change the Professional Support Salaries budget. An example would be to
move excess funds from salaries to operating due to a position being vacant. No position
number is necessary.

61618 Professional Support Extra Compensation
Special payments to regular professional support employees who are assigned activities
not directly related to their recognized duties. A group position number (more than one
person may be paid from the same position) is needed for payroll.

61620 Professional Support Longevity
Special payment made to professional support employees with three or more years of
service.

61621 Professional Support Bonus – State
One-time bonus mandated by the State. No position number is necessary.
61622  Professional Support Bonus – MTSU
   One-time bonus initiated by MTSU administration. No position number is necessary.

61625  Professional Support VBO
   Payments to Professional Support employees participating in the Voluntary Buyout Program.

61630  Professional Support June Accrual
   Used to accrue professional support compensation for work completed in June of each year but not yet paid out. Used by Business Office to accrue the expense for financial presentation only.

61645  Graduate Assistant Administrative
   Graduate students assigned to work in an administrative office doing typical office duties. These graduate assistants are different from the Research / Teaching graduate assistants because their wages are taxable. A group position number (more than one person may be paid from the same position) is needed for payroll.

61655  Graduate Assistants Coaching
   Graduate students assigned to coaching positions for Athletics.

61660  Professional Support Temporary Hourly
   Temporary professional support employees paid on an hourly basis and not receiving benefits of regular part time or full time employees. Timesheets are used to record hours worked. A group position number (more than one person may be paid from the same position) is needed for payroll.

61690  Professional Support Allowances
   Reimbursements to employees for cell phones, automobiles, expense accounts.

61699  Professional Support Dual Service
   Used only on Restricted Dual Service Agreements to post salary reimbursement

Benefits

Expenses paid on behalf of a person in employment status and which provide some personal benefits to the employee.

62000  Employee Benefits Budget Pool
   All benefits for employees are budgeted in a pool account. Used for budget purposes only. Actual charges are recorded in the account codes listed below.

62050  TCRS Hybrid Deferred Compensation
   Retirement benefits paid to Empower TN for those employees hired after 7/1/2014 who participate in the State and Higher Education Employee Retirement Plan.

62090  TCRS Hybrid Defined Benefit
   Retirement benefits paid to the Tennessee Consolidated Retirement System for those employees hired after 7/1/2014 who participate in the State and Higher Education Employee Retirement Plan.

62085  TCRS Hybrid Stabilization
   Used to track the TCRS Hybrid Stabilization amount that is not allowable for reimbursement on Federal Grants.
62099 Hybrid Plan TCRS Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement for TCRS Hybrid Plan expenses.

62100 TCRS Legacy Contributions
Retirement benefits paid to the Tennessee Consolidated Retirement System.

62150 Pension Expense
For Business Office use only.

62199 TCRS Retirement Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement

62200 ORP Retirement
Retirement benefits paid to the Optional Retirement Plan (TIAA/CREF, VALIC, ING).

62210 401K Match
State law provides matching funds for the first $50 saved by an employee in a 401K account. This is the employer’s portion.

62250 Contributory ORP Retirement
Retirement benefits paid to the Optional Retirement Plan for those employees hired after 7/1/2014 who must contribute to their own retirement plan (TIAA-CREF, VALIC, ING).

62298 401K Match Dual Service
Used only on Restricted Dual Service Agreements to post matching funds for the first $50 saved by an employee in a 401K account. This is the employer’s portion.

62299 ORP Retirement Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement

62300 FICA–Employer’s Share
Employer share of FICA contributions.

62399 FICA Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement

62400 FICA Medicare–Employer’s Share
Employer share of FICA Medicare contributions.

62499 Medicare FICA Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement

62500 Group Health Insurance
Group health insurance premiums paid by the employer.

62520 Wellness Health Savings Plan
Wellness health savings premiums paid by the employer.

62510 Group Life Insurance
Group life insurance premiums paid by the employer.

62599 Group Insurance Dual Service
Used only on Restricted Dual Service Agreements to post reimbursement
62600  Unemployment Compensation
Unemployment compensation claims paid by the employer for former employees.

62710  Employee Fee Waiver
Enrollment or registration fees paid or remitted on behalf of an employee, which is provided as an employment benefit to the employee.

62711  Staff Scholarships
Amounts provided to staff as scholarships.

62720  Employee Dependent Discount
Enrollment or registration fees paid or remitted on behalf of an employee’s dependent, which is provided as an employment benefit to the employee.

62780  Graduate Assistant Fee Waiver
Enrollment or registration fees waived on behalf of a graduate assistant, which is provided as an employment benefit to the graduate assistant.

62880  Compensated Absences
The value of annual leave that has been earned but is not used.

62920  Campus Recreation Center Usage
Fees paid on behalf of an employee for use of the campus recreation center facilities.

62940  Professional Privilege Tax
Value of professional privilege taxes paid on behalf of employees where job requires professional certification.

62950  Employee Expense Allowance
Monthly expense allowance allocation.

62960  Immigration Expense Allowance Reimbursement
Reimbursement of employment-related immigration expenses.

62980  Postemployment Healthcare OPEB
The value of post-employment benefits that employees will begin to receive at the start of retirement.

62985  Postemployment Medicare OPEB
The value of payments made by the State on behalf of the University for post-employment benefits related to Medicare.

62990  Other Employee Benefits
Other benefits provided by the employer to an employee.

Travel
Includes transportation, meals, lodging, and related expenses reimbursed or paid by the institution for personnel in travel status. Each of the categories listed below are further classified as in-state, out-of-state, and out-of-country travel as noted by the three account codes associated with each category.
73000  **Travel Budget Pool**  
All travel is budgeted in the pool account. *Used for budget purposes only.* Actual charges recorded in the account codes below.

73110  **Individual In-State Faculty**  
Travel within the state of Tennessee by faculty for the proper execution of University business or the pursuit of educational and research objectives. Included are meal allowances, tickets for commercial carriers, taxi fares, motel and hotel accommodations, and rental charges for vehicles used in travel.

73115  **Individual In-State Administrative/Classified**  
Travel within the state of Tennessee by administrative employees, individual students, or participants in institutional activities necessary for the proper execution of University business. Included are meal allowances, tickets for commercial carriers, taxi fares, motel and hotel accommodations, and rental charges for vehicles used in travel.

73199  **Individual Instate Dual Service**  
Used only on Restricted Dual Service Agreements to post reimbursement

73210  **Individual Out-of-State Faculty**  
Same as 73110 except includes travel out of Tennessee and within the United States.

73215  **Individual Out-of-State Administrative/Classified**  
Same as 73115 except includes travel out of Tennessee and within the United States.

73250  **Individual Out-of-Country Faculty**  
Same as 73110 except the travel destination is outside the United States.

73255  **Individual Out-of-Country Administrative/Classified**  
Same as 73115 except the travel destination is outside the United States.

73299  **Out of State or Country Dual Service**  
Used only on Restricted Dual Service Agreements to post reimbursement

73310  **Group/Team Travel In State**  
Includes travel expenses for athletic teams, bands, debate teams, and similar groups when traveling together within the state of Tennessee.

73410  **Teams and Groups Out-of-State**  
Same as 73310 except includes travel out of Tennessee and within the United States.

73450  **Teams and Groups Out-of-Country**  
Same as 73310 except the travel destination is outside the United States.

73510  **Visitors In-State**  
Travel expenses for visitors or guests of the University who are not traveling as a result of being an employee, student, or participant under a grant or contract for the University, including prospective employees. The visitor's or guest's address is within the state of Tennessee.

73610  **Visitors Out-of-State**  
Same as 73510 except the visitor's or guest's home address is outside the state of Tennessee but within the United States.

73650  **Visitors Out-of-Country**  
Same as 73510 except the visitor's or guest's home address is outside the United States.
73750 In-State Moving Expense
Includes the actual cost of moving household goods and personal effects, including travel expenses directly associated with the movement of household goods and effects, and temporary storage of goods and effects for new employees moving within the state of Tennessee.

73760 Out-of-State Moving Expense
Includes the actual cost of moving household goods and personal effects, including travel expenses directly associated with the movement of household goods and effects, and temporary storage of goods and effects for new employees moving from outside the state of Tennessee.

73800 In-State Recruiting Expenses
Travel and entertainment expenses for prospective athletic scholarship recipients whose home address is within the state of Tennessee.

73810 Out-of-State Recruiting Expenses
Same as 73800 except the recipient’s home address is outside the state of Tennessee but within the United States.

73850 Out-of-Country Recruiting Expenses
Same as 73800 except the recipient’s home address is outside the United States.

73910 Pcard Travel
Travel expenses (registration and airline fees only) which have been charged to a university purchasing card.

73950 Contracted Services Travel – (Grants)
Travel expenses associated with contracted services required to be billed as consultant fees instead of travel by outside funding agencies.

73960 Participant Support Travel – (NSF Grants)
Travel expenses paid as participant support as required by outside funding agencies and excluded from indirect cost calculations.

Operating Expenses
Includes a variety of tangible items which, when applied to the use to which they are adapted, are consumed or, if not consumed, are of a small unit value and subject to loss.

74000 Operating Expense Budget Pool
All operating expenses are budgeted in the pool account. Used for budget purposes only. Actual charges recorded in the account codes below unless otherwise noted.

Printing, Duplicating, and Film Processing
Cost of printing various materials and publications, duplicating materials, and processing films.

74110 Printing of Supplies – Institution
Printing of tags, envelopes, letterheads, and other forms for use in offices and instructional activities, which are printed by an institutional printing department.
74120 Printing of Supplies–Outside Institution
Printing of tags, envelopes, letterheads and other forms for use in offices and
instructional activities, which are printed outside of the institution.

74130 Duplicating/Copying–Institution
Cost of having materials duplicated or copied within the institution at a transfer rate.

74140 Duplicating/Copying–Outside Institution
Cost of having materials duplicated or copied, which are paid to parties outside the
institution, including equipment rental and maintenance and duplicating supplies.

74150 Digital Processing
Cost of having film developed or processed including photographs, books, and similar
items by an institution-owned printing or service department.

74160 Printing of Publications–Institution
Cost of printing pamphlets, booklets, bulletins, handbills, newspapers, books, and similar
items by an institution-owned printing or service department.

74170 Printing of Publications–Outside Institution
Cost of printing same items listed under 74160 except that the printing cost is incurred
outside the institution.

74190 Other Printing/Duplicating/Film Processing/Etc.
Other printing, duplicating, and binding not included in any of the above categories.
Included is the purchase of photographic services from both institutional and non-
institutional agencies.

Communications and Shipping Costs

74210 Telephone Local Charges
Basic telephone costs, including basic line charges, listings, etc., billed to the University
by the outside telephone companies. This account code is mainly used by
Telecommunications only.

74215 Telephone Allocation–Local
The basic telephone costs, including basic line charges, listings, etc., which have been
allocated to each department.

74220 Telephone Long Distance
Long distance charges billed to the University by the outside telephone companies. This
account code is mainly used by Telecommunications only.

74225 Telephone Allocation–Long Distance
The long distance charges which have been allocated to each department.

74230 Postal Charges
The cost of postage and related items such as box rentals.

74240 Freight and Express Charges
Freight and express charges not included in cost of merchandise. Freight and shipping
charges on supplies and other items generally should be charged to the same object as
the item acquired.
74250 Cable TV  
Cost for cable TV.

74260 Telephone Installation  
Telephone installation charges allocated to departments. Used only by the Telecommunications Office.

74290 Other Communications and Shipping  
Communications and shipping costs not included in the above account codes such as faxes, digital pagers, beepers, etc.

74295 Voice Mail Services  
Cost of voice mail services.

Maintenance/Repairs/Services by Others

The cost of maintenance services performed or repairs made. Repairs to motorized equipment should be charged to Motor Vehicle Operations. All supplies, materials, or equipment purchased by the institution for use in performing maintenance or repairs should be charged to another account code as appropriate.

74310 Maintenance of Equipment  
Cost of routine repairs and maintenance of office, plant, laboratory, instructional, and other equipment.

74315 Facilities Services Work Orders  
Cost of using University Facilities Services work order maintenance.

74320 Maintenance of Buildings  
Cost of upkeep in maintenance of buildings and facilities, including linen and towel service, garbage pickup, janitorial service, fire protection and pest control.

74330 Maintenance of Grounds  
Cost of upkeep of grounds.

74390 Other Maintenance/Repairs  
Maintenance repairs and services not included in any of the above account codes.

Professional and Administrative Services

Expenses for professional and administrative services

74430 Data Processing Services–Outside Institution  
Cost of data processing services rendered by a non-institutional agency. (Computer software by Board of Regents).

74435 Computer Software  
Computer software programs costing less than $100,000.

74440 Consulting Services  
Professional services rendered by non-institutional personnel including architects, accountants, and engineers but excluding medical, legal, and advertising services described below.
74445  **Dual Services Contract Services**  
Professional services with other TBR institutions.

74450  **Medical Services**  
Cost of medical services rendered by non-institutional employees. Includes doctor, hospital, and similar costs.

74452  **Lab Services**  
Cost of lab services rendered by non-institutional employees.

74454  **Radiology Services**  
Cost of radiology services rendered by non-institutional employees.

74460  **Legal Services**  
Cost of legal services by non-institutional employees.

74470  **Advertising Services**  
Cost of advertising, including notices to the general public for any purpose.

74480  **Dues and Subscriptions**  
Cost of professional dues, periodicals, journals, etc., not considered a part of an organized library.

74485  **Electronic Media and Databases Services**  
The cost of electronic access to journals or databases (primarily used by the Library).

74488  **Periodicals**  
The cost of library subscriptions to magazines & collections.

74490  **Other Professional/Administrative Services**  
Cost of professional services and fees that are not covered in another category. For example, catering, court costs, appraisal fees, honoraria, notary costs, mail services, application fees, customization services, web site hosting and domain costs, and other similar fees and services.

74491  **Chartered Services**  
Cost of chartered bus services or related chartered services.

74492  **Game Guarantees**  
Cost of game guarantees as defined by the NCAA.

74493  **Game Officials**  
Cost of professional services provided by athletic game officials.

74494  **Services – Participant Support**  
Cost of professional services and fees budgeted as participant support expenses as required by outside funding agencies.

74495  **Conference–Workshop on Campus**  
The registration fee for attending an on-campus workshop/conference. This includes the fee for webinars and other online workshops/conferences.
Supplies

Includes a variety of tangible items which, when applied to the use to which they are adapted, are consumed or, if not consumed, are of small unit value and subject to loss.

74510 Office Supplies
The cost of general office, instructional, operational, medical, and other supplies necessary to operate the University. These items are normally expected to be used up over time.

74512 Athletic Supplies
The cost of supplies considered unique to the Athletic Department. These items are normally expected to be used up over time.

74515 Livestock
The cost of livestock used for educational purposes.

74516 Medical Supplies
The cost of medical supplies used by the University’s Student Health Services. These items are normally expected to be used up over time.

74520 Grant Supplies – Budgeted as Capital
The cost of items budgeted as capital equipment per a sponsored agreement, but does not meet the University’s capital threshold. These items often meet the definition of a sensitive item and should be tracked by the responsible department. These expenses are excluded from indirect cost calculations.

74525 Signage
The cost of campus signage.

74530 Supplies Participant Support
The cost of items budgeted as participant support as required by outside funding agencies.

74531 Copy Paper Inventory
The cost of copy paper held in inventory.

74570 Purchasing-Card Supplies
The cost of general office supplies as described in 74510 that are purchased on the University’s purchasing card.

74596 Computer Purchases
Computer related items which cost between $1,500.00 and $4,999.99 that are movable in nature and particularly vulnerable to theft. Examples include computers, printers, external computer storage devices, PDAs, and external computer scanners.

74597 Non-Computer Sensitive Items
Items, not considered computer related, which cost between $1,500.00 and $4,999.99 that are movable in nature and particularly vulnerable to theft. Examples include photographic equipment, binoculars, cameras, camera lenses, microscopes, musical instruments, scientific equipment, oscilloscopes, projectors, radio scanners, spectrum analyzers, televisions, two-way radio transmitters and receivers, vector scopes, video camera, video recorders and players, and waveform monitors. All weapons, regardless of cost are considered sensitive.
Rental and Insurance

Amounts paid for lease or rent and insurance premiums.

74610 Rent/Lease–Building
Payments for the occupancy of buildings for office space, storage, etc.

74615 Rent/Lease–Land
Payments for the use of land; for example, agricultural, recreational, and other purposes including easements.

74620 Rent/Lease – Personal Property
Payments for the use of personal property. Examples include equipment, furniture, vehicles and other types of movable property

74630 Other Rentals
Payments for the use of items not mentioned above.

74640 Athletic Facility Rentals
Used to track rental/usage fees for off campus athletic facilities for practice or competition.

74650 Insurance
Insurance payments or premiums, including surety bonds.

74660 Capital Leases
Cost of leases for capital assets exceeding $5,000.00

Awards and Indemnities

Payments made to individuals as a result of awards or indemnity for claims, which are not based on or related to services rendered or to be rendered.

74760 Awards to Employees
Includes cost of all awards recognizing meritorious services by employees, including payments for service pins and trophies.

74790 Other Awards and Indemnities
Awards and indemnities not included in any of the above object classifications.

Scholarships

79000 Scholarships and Fellowships Budget Pool
All scholarships and fellowships are budgeted in the pool account. Used for budget purposes only. Actual charges should be recorded in the account codes below.

79710 Scholarships
Amounts provided to students as scholarships.

79715 Clerical Scholarships
Cost of registration fees for classified employees beyond the PC191 course.
79718 Faculty/Administration Scholarships
Cost of registration fees for faculty and administrators beyond the PC191 course, including tuition reimbursement for Access Diversity.

79720 Fellowships
Fellowship payments paid to currently enrolled students, in their advanced study or research, where there is not a work requirement. Payments for fellowships with a work requirement need to be processed through the payroll system.

79723 Student Stipend
Stipend payments to currently enrolled students where there is not a work requirement. Payments for stipends with a work requirement need to be processed through the payroll system.

79726 Participant Aid and Other Stipends
Stipend payments to non-students or non-employees where there is not a work requirement. Payment for stipends with a work requirement need to be processed through the payroll system.

79730 Athletic Scholarships
Cost of student athletes who are engaged in intercollegiate athletics. Included are fees and other student charges, meals, lodging, books, laundry, allowances, etc.

79740 Fee Remission–Sponsored Projects
Enrollment of registration fees paid or remitted under sponsored grants and contracts.

79750 Fee Remission–Statutory
Fee remissions for senior citizens, handicapped persons, state service retirees, or others under provisions of state law (TCA 49-7-113). Does not apply to employees.

### Grants and Subsidies

Amounts provided to agencies, institutions, or individuals in the form of a grant or subsidy, which may not be identifiable with a particular cost but are made to offset all or a portion of the cost the recipient may be expected to incur in carrying out some activity or function.

74810 Grants/Subsidies–Organizations
Grants and subsidies to counties, cities, state agencies, associations, commissions, clinics, hospitals, institutions, school districts, and other organizations.

74820 Grants/Subsidies–Individual
Grants or subsidies made to individual persons, including housing allowances.

74825 Grants and Subsidies to Employees
Grants or subsidies made to employees.

74830 Employee Training Costs – Institution
Includes tuition, enrollment fees, books, training fees, etc., for employer-directed training. This code should not be used for conferences, workshops, or seminars (see travel account codes).

74835 Employee Training Costs – Outside Institution
Includes tuition, enrollment fees, books, training fees, etc., to outside of institution for employer-directed training. This code should not be used for conferences, workshops, or seminars (see travel account codes).
74880 Other Grant and Subsidies
Grants/subsidies not included in any of the above.

75430 Grant Departmental Revenues
Revenues generated on a grant to be netted against expenditures for billing purposes.

**Other Services and Expenses**
Specific services and expenses not charged in any other account group and services and expenses not identifiable with any other account classification.

74910 Cash Short/Over
The amount of cash over and short from any reconciliation of receipts to actual funds deposited.

74920 Bad Debts
The amount of accounts receivable written off as uncollectible or the provision for doubtful accounts charged to current operations.

74930 Gain or Loss on Disposal of Assets
Gains or losses on capital assets that have been designated as obsolete, transferred out, sold, missing, traded, etc.

74940 Trade In Allowances
Value assigned to a capital asset or sensitive item when traded in relation to a purchase of other non-expendable personal property. The trading partner generally reduces the sale price of its property by this amount in return for the institution’s property.

74970 Athletic Student Meal Allowances
Meals provided during team travel, including meal allowance and food/snacks provided to student-athletes.

74980 Miscellaneous Unclassified
Any expenses which cannot appropriately be included in any other account code, e.g., food purchases.

74982 Gift-in-Kind
Expense related to gift-in-kind donations.

74984 Non-Capitalized Expenses
Buildings purchased or constructed that are less than building capitalization amount.

74985 Miscellaneous Participant Support
The costs of items budgeted as participant support expenses as required by outside funding agencies which cannot appropriately be included in any other account code, e.g. food purchases. The expenses are excluded from indirect cost calculations.

74986 Foundation Payments to the University
Payments made from the Foundation to the University for Restricted Accounts only.

74990 Late Payment Charge
Payment to vendors whose invoices are not paid within 45 days from the time both the invoice and merchandise are received as required by the Prompt Pay Act of 1985 (Chapter 57 of the Public Acts of 1985).
Utilities and Fuels

Cost of utilities, including lease charges for utilities. (These codes are only valid for use against Banner Index Code 275100–UTILITIES) Telephone is not included. These accounts are also used to budget for utilities.

75110 Electricity
Cost of electric utility service.

75120 Water and Sewage
Cost of water and sewage utility services.

75125 Storm Water User Fee
Fee charged by the local utility company for the support of storm water management programs.

75130 Natural Gas
Cost of natural gas utility services.

75140 Coal
Cost of coal acquired for use in providing utility services.

75150 Fuel Oil
Cost of fuel oil acquired for use in providing utility services.

75190 Other Utilities/Fuel
Cost of other utilities and fuels not included above.

Motor Vehicle Operation

Includes all expenditures for the operation and maintenance of motorized equipment including automobiles, trucks, tractors, heavy road machinery, fire fighting equipment, airplanes, boats, lawn mowers, and various other motors used for operating sawmills, generators, etc. These codes are only valid for use by Banner Index codes 210100 — AEROSPACE; 210140 — FLIGHT TRAINING; 244400 — FARM LABORATORY; 263800 — VEHICLE OPERATION; 271100 — BUILDING SERVICES; and 276100 — GROUNDS SERVICES. The budgets for these items are included in the 74000 Operating Expense Budget Pool.

75210 Motor Fuel/Oil/Lube
Cost of gasoline, diesel fuel, kerosene, oil, and lubricants.

75220 Tires and Tubes
Cost of tires and tubes for all purposes.

75230 Accessories and Parts
Cost of accessories and parts not included in cost or repair.

75240 Repairs by Non-institutional
Cost of parts installed and labor charges by a non-institutional agency.

75290 Other Motor Vehicle Operations
Includes cost of titles, license plates, etc.
Institutional Support Services

75300  Allocated Charges Budget Pool
All allocations are budgeted in the pool account. Used for budget purposes only. Actual charges recorded in the account codes below.

75304  Lab Print Cost Allocation
Used by ITD to reimburse computer labs for paper costs used for student printing needs.

75310  Professional/Administrative Services–Institutional
Cost of using University departments to perform professional/administrative services. Examples are Printing Services, Creative and Visual Services, and various other campus service departments.

75311  Professional/Administrative Services–Institutional Participant Support
Used only for interdepartmental entries not requiring indirect calculations.

75312  University Airplane Usage
Cost of using university airplane for university business.

75315  Athletics MC Charges
Cost of using Murphy Center for athletic events.

75318  Print Management Charges
Cost associated with office printing, copying, faxing, etc. allocated to each department based on actual departmental usage of local printers and copiers. This account code is NOT to be used for centralized printing performed by internal service departments (i.e. Printing Services, Creative and Visual Services).

75320  Data Processing Services–Institutional
Cost of using university departments to perform data processing services. An example includes the computer usage of the academic or administrative computers.

75330  Renewal and Replacement–Institutional
Costs allocated for renewal and replacement charges.

75340  Pro-Rata Plant Allocation
Cost of maintenance and operation of plant that are allocated or charged to Auxiliary Enterprises.

75345  Pro-Rata Ground Allocation
Cost of ground services that are allocated or charged to Auxiliary Enterprises.

75350  Overhead Charge Allocation
Cost allocated under contracts and grants to reimburse the University for indirect expenses.

75355  Cost Sharing-Grants
Funds expended to match federal grant monies.

75360  Compensated Absences Allocation
Cost associated with recording the value of employee accrued leave balances across the various functions and auxiliary units.

75365  Motor Pool Allocation
Cost associated with motor pool charges allocated across the various functions and
auxiliary units.

75370 Claims Commission Allocation
Cost associated with charges from the State of Tennessee Claims Commission allocated across the various functions and auxiliary units.

75375 Campus Mail Allocation
Cost associated with mail delivery services charged to the various campus functions.

75380 Auxiliary Enterprise Allocation
Cost associated with providing various university support services (i.e. check processing, payroll services, budgeting, etc.) that are allocated to the auxiliary units.

75385 Miscellaneous Allocation
Cost associated with services and expenses not specifically identified above that are charged to the various functions and/or auxiliary units.

Stores for Resale, Reissue, or Manufacture
Various items acquired for resale, reissue, or manufacture such as textbooks, bookstore supplies for resale, foods acquired by cafeterias, and similar items. These Banner Account codes are only valid for use by auxiliary units. These account codes are also used to budget for these items.

76010 Pharmaceuticals Cost of Goods Sold
Cost of items purchased for the campus pharmacy.

76100 Livestock Concession
Cost of items purchased for the concession stand at the Livestock Center.

76105 TMC Concession
Cost of items purchased for the concession stand at the Tennessee Miller Coliseum.

74210 Telephone–Local
All basic telephone costs including basic line charges, installation charges, listing, etc. This account code is used by the Telecommunications Office only.

74220 Telephone–Long Distance
Long distance toll charge, WATS lines, etc. This account code is used by the Telecommunications Office only.

74260 Telephone–Installation
Telephone installation charges allocated to departmental accounts. This account code is used by the Telecommunications Office only.

Equipment
Equipment consists of machinery, implements, furniture, livestock, vehicles, and other items which have the following characteristics.
1. Movable – not built in or permanently attached to a building.
2. Generally retains its original appearance and shape with use; not consumed with use.
3. Has a useful life of three or more years.
4. Generally nonexpendable, damaged or worn-out parts are usually repaired rather than having the entire unit replaced.
5. Does not lose its identity through incorporation into a different or more complex unit.
6. Has a relatively high unit cost or the units required have in total a relatively high cost.

   The current definition of a capital asset as included in “Financial Reporting for Tennessee Public Colleges and Universities” as issued by THEC is as follows:

   “A capital asset is any physical resource that benefits a program for more than three years and costs in excess of $5,000.00.”

78000 Capital Expense Budget Pool
   All capital expenses are budgeted in the pool account. Used for budget purposes only. Actual charges recorded in the account codes below.

78110 Office Equipment
   Cost of all articles of furniture and equipment necessary to an office which meets the definition of a capital asset noted above.

78120 Operational Equipment
   Includes the cost of equipment necessary for the operation of a department that is not covered elsewhere. For example, data processing equipment, printing presses, dressers, stoves, motor vehicles, and other furniture and equipment.

78125 Computer Equipment–Administration
   Cost of computer equipment to be used for administrative purposes.

78130 Instructional Equipment
   This item includes all equipment used in the educational plant such as desks, chairs, and tables; gymnasium apparatus and other equipment used in schools, parks, playgrounds, or other recreational centers; laboratory specimens and collections purchased for education and research purposes; and similar items.

78135 Computer Equipment–Instruction
   Cost of computer equipment to be used for instructional purposes.

78190 Other Equipment
   This code is to be used for the cost of all equipment not otherwise classified.

Land

These Banner Account codes include all purchases of land made by the institution for the erection of buildings, storage, rights-of-way, game preserves, forests, parks, and other uses.

78210 Purchase of Land
   Land acquired by purchase.

78220 Site Development/Improvement
   This code is used for all costs for landscaping, grading, cleaning, and demolition of old buildings not specifically performed for other improvements.

78290 Other Land Cost
   Other land costs.

Buildings

These Banner Account codes include all building costs including purchases, construction, improvements, and renovations.
78310 Purchase of Building
Cost of buildings for occupancy purposes.

78320 Construction of Buildings
Includes cost of new construction, additions, and renovations.

Improvements Other Than Buildings
Capital outlay costs that are not classified as equipment, land, buildings, or library holdings.

78410 Parking Lots/Walks/Etc.
Cost of installing and paving parking lots, streets, sidewalks, and similar paved areas.

78420 Utility System/Etc.
Cost of constructing and installing underground utility distribution systems and other non-building permanent improvements for the operation of Maintenance and Facilities Services. Included are telephone distribution lines owned by the institution, central utility monitoring systems, central clock, etc.

78490 Other Improvements
Capitalized other improvements not included in any of the above.

Library Holdings and Binding
Items added to the permanent collection of organized libraries for the use of patrons. Items classified in this group of Banner Account codes should be catalogued or indexed and available for use by patrons of the institutions’ libraries. These Banner Account codes are only valid for use by the University library and other departments with approved libraries.

78510 Books
Books required for addition to the library.

78530 Binding
Cost of rebinding books or having magazines placed in permanent binders.

78540 Films
Films, strips, and similar materials.

78550 Microfilms
Microfilm, microfiche, and similar materials.

78580 Other Library Holdings
Other library holdings not included in any of the above.

Computer Software

78610 Capitalized Software
The purchase and/or development of computer software.
78690 Other Intangible Assets
Other intangible assets not included in any of the above.

Subawards (Grants Only)
Awards made to other agencies, in accordance with the grant proposal, for the performance of specific responsibilities.

- 77701 Subaward – Austin Peay
- 77702 Subaward – East Tennessee
- 77703 Subaward – Tennessee State
- 77704 Subaward – Tennessee Tech
- 77705 Subaward – University of Memphis
- 77706 Subaward – Chattanooga State
- 77707 Subaward – Cleveland State
- 77708 Subaward – Columbia State
- 77709 Subaward – Dyersburg State
- 77710 Subaward – Jackson State
- 77711 Subaward – Motlow State
- 77712 Subaward – Nashville State
- 77713 Subaward – Northeast State
- 77714 Subaward – Pellissippi State
- 77715 Subaward – Roane State
- 77716 Subaward – Southwest State
- 77717 Subaward – Volunteer State
- 77718 Subaward – Walters State
- 77719 Subaward – UT Knoxville
- 77720 Subaward – UT Martin
- 77721 Subaward – UT Chattanooga
- 77722 Subaward – Vanderbilt
- 77730 Subaward – Project Wet Foundation
- 77731 Subaward – BioTN Foundation
- 77732 Subaward – Primary Care Hope Clinic
- 77733 Subaward – Univ of Texas Austin
- 77734 Subaward – Lawrence County Schools
- 77735 Subaward – City of McMinnville
- 77736 Subaward – Murfreesboro Parks Rec
77737 Subaward – Focus Concepts Inc
77738 Subaward – FEALL Inc
77739 Subaward – LifeWings Partners, LLC
77740 Subaward – WillowTree Apps Inc
77741 Subaward – American Antiquarian
77742 Subaward – West Virginia University
77743 Subaward – Cumberland University
77744 Subaward – Martin Methodist College
77745 Subaward – Alabama A&M
77746 Subaward – TN Equine Hospital
77747 Subaward – Florida State University
77748 Subaward – Texas A & M University
77749 Subaward – Sam Houston State University
77750 Subaward – Old Stone Fort State Par
77751 Subaward – Main Street Collierville
77752 Subaward – Main Street Murfreesboro
77753 Subaward – City of Franklin
77754 Subaward – Belk Cultural Exchange
77755 Subaward – Promised Land Heritage
77756 Subaward – Nashville Public Television
77757 Subaward – Wayne State University
77758 Subaward – Norfolk State University
77759 Subaward – Texas Tech University
77760 Subaward – Armstrong State University
77761 Subaward – University of Mary Washington
77762 Subaward – University of So Mississippi
77763 Subaward – Future Subaward A
77764 Subaward – Future Subaward B
77765 Subaward – Future Subaward C
77766 Subaward – Future Subaward D
77767 Subaward – Future Subaward E
77768 Subaward – Future Subaward F
77769 Subaward – Future Subaward G
77770 Subaward – Future Subaward H
77771 Subaward – Future Subaward I
77772 Subaward – Future Subaward J
77773 Subaward – Future Subaward K
77774 Subaward – Future Subaward L
77775 Subaward – Future Subaward M
77776 Subaward – Future Subaward N
77777 Subaward – Future Subaward O

Operating Revenues

All revenue is budgeted by individual account code

Sales and Services of Educational Activities

58350 Day Care Center
58354 Nursery School
58362 Sales Services Educational Nontaxable
58364 Sales Services Educational Taxable
58370 Farm Raw Milk
58371 Farm Processed Milk
58372 Farm Beef Cattle
58373 Farm Dairy Cattle
58374 Farm Gardens
58375 Farm Grain
58376 Farm Honey
58377 Farm Swine
58392 Student Activity Nontaxable
58394 Student Activity Taxable
58420 Project Help
58497 Bad Debt Sales & Services, Educational Activities

Other Sources
58502  Other Sources Nontaxable
58504  Other Sources Taxable
58505  Advertising Revenues
58507  Insurance Reimbursement Proceeds
58515  Service Charges on Perkins Loans
58530  Library Miscellaneous Charges
58540  Customs Promotions
58575  Contract Sponsorships
58630  Surety Bond Proceeds
58670  Deseg Recoveries
58680  Late Payment Charges Greek Row
58690  Rebate Programs
58695  Proceeds from Sale of Assets
58700  Video Boards Proceeds
58710  Flexible Spending – Lapsed Funds
58799  Miscellaneous Income

Sales and Services of Other Activities

58000  Game Event Taxable Ticket Sales
58010  Season Ticket Sales
58050  Game Event Nontaxable Ticket Sales
58100  Game Guarantees
58150  Conference Distributions
58200  Radio TV Special Event Revenues
58250  Game Day Package and Program Sales
58251  Sunbelt Credit Card Sales
58260  Athletic Advertising
58265 Athletic Advertising – In-kind
58270 Athletic Concessions
58280 Athletic Other Nontaxable
58290 Athletic Parking Events
58300 NCAA Proceeds
58310 Athletic Licensing
58349 Athletic Fee
58860 TN Livestock Center Concessions
58861 TN Livestock Center Nontaxable
58862 TN Livestock Center Taxable
58863 Contest of Champions
58865 Murphy Center Nontaxable
58866 Murphy Center Taxable
58867 Campus Workshops
58868 Student Union Programs Nontaxable
58869 Student Union Programs Taxable
58870 CVS and Printing Services Nontaxable
58871 CVS and Printing Services Taxable
58872 Sales & Services Other Nontaxable
58874 Sales & Services Other Taxable
58875 Boarding Fees
58876 Production Services Nontaxable
58877 Production Services Taxable
58878 Salvage Income
58879 Facility Rental - Nontaxable
58889 Facility Rental - Taxable
58880 Recycling Proceeds
58881 ATM Rental Fees
58882  A C T Tests  
58883  Vendor Booth Setup - Nontaxable  
58884  Vendor Booth Setup - Taxable  
58885  Print Management - Taxable  
58887  Bad Debt Sales & Services, Other Activities  

**Auxiliary Unit Revenues**

**Bookstore**

59097  Bad Debt Allowance Bookstore  
59105  Bookstore In-Kind Gifts  
59040  Bookstore Miscellaneous Income  
59050  Bookstore Commissions  

**Food Service**

59100  Food Service Commissions  
59110  Other Contract Revenue  

**Housing**

59200  Rent  
59210  Dorm Deposit Forfeiture  
59220  Rent – Interdepartmental Housing  
59225  Rent Camps Nontaxable  
59230  Damage Charges  
59240  Service Fees  
59245  Background Check Fees  
59250  Sorority Rent  
59260  Linen Commissions
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<thead>
<tr>
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<th>Description</th>
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<tr>
<td>59270</td>
<td>Vending Commissions – Housing</td>
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<tr>
<td>59297</td>
<td>Bad Debt Allowance Housing</td>
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<td><strong>Parking Services</strong></td>
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<td>59300</td>
<td>Student Parking Services</td>
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<td>59310</td>
<td>Employee Parking Decals</td>
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<td>Parking Fines</td>
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<td>Metered Parking</td>
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<td>Visitor Permits</td>
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<td>Vehicle Immobilization Boot</td>
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<td>Department Shuttle Services</td>
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<td>59370</td>
<td>Special Event Parking</td>
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<td>Parking Services Advertising</td>
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<td>59390</td>
<td>Auction Revenue</td>
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<td>59397</td>
<td>Bad Debt Allowance Parking Services</td>
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<td><strong>Vending</strong></td>
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<td>Vending Drinks</td>
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<td>Vending Candy</td>
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<td><strong>Wellness Facility</strong></td>
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<td>59550</td>
<td>Student Activity Fees</td>
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<td>59560</td>
<td>University Memberships</td>
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</tbody>
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59570 Other Memberships
59580 Pro Shop Income
59585 Campus Recreation Advertising
59590 Recreation Center Miscellaneous Income
59595 Vending Commissions – Recreation Center
59597 Bad Debt Allowance Campus Recreation

**Telecommunications**

59600 Student Cable Services
59610 Student Long Dist Tele Intrastate
59620 Student Long Dist Tele Interstate
59630 Student Voice Mail
59640 Special Voice Mail Application
59647 Bad Debt Allowance Telecommunications

**Post Office**

59650 Postal Services
59655 Postal Supplies
59660 Post Office Contract
59670 Post Office Miscellaneous Income

**Other Auxiliary Revenue Generating Activities**

59700 Other Auxiliary Revenue Generating Services

**Health Services**

59710 Health Services
59711 Clinic Charges
59712 Pharmacy Charges
59717 Bad Debt Allowance Health Services

**Commercial and Residential Property**
59720 Residential and Commercial Rentals

**Greek Row**
59730 Greek Row Housing Rent
59731 Greek Row Equipment Rent
59732 Greek Row Renewal and Replacement
59733 Greek Row Utilities and Services
59737 Bad Debt Allowance Greek Row

**Tennessee Miller Coliseum**
59740 TN Miller Arena Nontaxable
59741 TN Miller Shavings Nontaxable
59742 TN Miller Stalls Nontaxable
59743 TN Miller Services Nontaxable
59744 TN Miller Hookups Nontaxable
59745 TN Miller Vendors Nontaxable
59746 TN Miller Club Rental Nontaxable
59748 TN Miller Advertising Nontaxable
59749 TN Miller Miscellaneous Nontaxable
59750 TN Miller Arena Taxable
59751 TN Miller Stalls Taxable
59752 TN Miller Hookups Taxable
59753 TN Miller Vendors Taxable
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<td>TN Miller Club Rental Taxable</td>
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<td>TN Miller Miscellaneous Taxable</td>
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