

 <p>Category: Financial</p> <p>Responsible Office: University Controller</p>	<p>Procedure Title: Chart of Accounts Fiscal Coding Structure</p> <p>Document Number: 7303</p> <p>Effective Date: July 01, 2004</p> <p>This procedure item applies to: State-Operated Campuses Statutory Colleges</p>
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Table of Contents

[Summary](#)

[Process](#)

[Forms](#)

[Related Procedures](#)

[Other Related Information](#)

[Authority](#)

[History](#)

[Appendices](#)

Summary

The Chart of Account (COA) fiscal coding structure, issued by the office of the University Controller (UCO), sets forth a standardized fiscal coding structure used in the establishment of accounts on the University's COA master file. The uniform coding of account numbers is designed to facilitate recording and reporting of financial information for budgeting purposes, fiscal control, and management of University activities. An account must be established in the COA prior to any activity taking place against the account (i.e., vouchers, encumbrances, revenue transfers, etc.). A document must be coded in accordance with this procedure or it will be returned to the campus for correction.

This procedure is divided into two sections:

1. Account number structure, which comprises the eight-digit account number:
 - School, college or division
 - Function
 - Department within campus or university-wide programs
 - Sub-account number

2. Standard University Wide Accounts, which identify standard accounts used across many campuses and are grouped by expenditure function as follows:
 - Student Support Services
 - Maintenance and Operations Costs of Capital Asset – Plant Facilities
 - General Administration

Process

I. Account Number Structure

Program Code

The program code of the classification structure is used to identify a unique appropriation for an expenditure/encumbrance. The program code is a 10-character code broken down into the following 5 distinct parts:

Position	Description
1	Alpha Designator
	C (SUNY)
	G (Capital)
	A (Other than Capital)
	S (Miscellaneous State Purpose)
	L (Local Assistance)
2 – 5	Campus Code
6 – 7	Expansion Characters
8 – 9	Bill Code
10	0 (SUNY Agency Indicator)

Bill Code

The bill portion (two-digits) of the program code is used to identify the legal reference for an appropriation or allocation. These codes will be assigned by the office of the state comptroller (OSC). Once established these codes remain as part of the program code until the appropriation or allocation lapses or expires. The bill code represents an abbreviated designation for the official chapter, section, and law identifying an appropriation or allocation.

Appropriated Funds

The bill code for appropriated funds represents a reference to the original appropriation act of the legislature that authorizes departments or agencies to make expenditures from appropriated funds.

Bill code for appropriated funds

The bill code designates specific appropriation acts of the legislature. For recurring appropriation acts (deficiency, main, and supplemental) standard bill codes will be used. For special appropriation acts of the legislature, bill codes will be assigned sequentially by OSC each year. Regular

appropriation acts are assigned even numbered bill codes.

Standard bill codes – appropriated funds

Standard bill codes will be used to designate recurring appropriation acts, which are adopted at each session of the legislature. These codes will remain the same from year-to-year. For example, the bill code for each year's state purposes – regular appropriation act is 10. Standard bill codes for appropriated funds are:

Type of Appropriation Act	Bill Code
Deficiency – Regular	00
Other Deficiency Appropriations	02-09
State Purposes – Regular	10
Legislative and Judiciary – Regular	12
Debt Service – Regular	14
Local Assistance – Regular	16
Capital Construction – Regular	18
Supplemental (New Appropriations) – Regular	20
Other Supplemental Appropriations	22-27
Consolidated Capital Construction	28
Re-appropriations – Regular	

Deficiency Budget Appropriations

Deficiency appropriations that are available for expenditures in the fiscal year in which they are appropriated will be coded with the bill codes for the deficiency appropriation act, as shown above. Sometimes the deficiency appropriation act contains appropriations that revise existing appropriations. In such cases, these appropriations will be combined with the existing appropriations into a single appropriation account with the bill code for the applicable existing appropriation being used.

Supplemental Budget Appropriations

New appropriations created in the supplemental budget appropriation act will be coded with the separate bill codes for the supplemental budget. Appropriations in the supplemental budget appropriation act that revise appropriations in the main budget act will be combined into a single appropriation account with the bill code for the applicable main budget appropriation being used, as shown above.

Re-appropriations

Re-appropriations made by the legislature extend the life of particular appropriations for one year beyond the lapsing date of September 30 (State Purpose) or June 30 (Local Assistance) established by the state finance law. The bill code of the original appropriations will be continued for the period of the extension.

Bill Code for Special Funds

Bill codes for special appropriated funds will be assigned by OSC for each separate allocation. For those allocations that recur from year to year, it is OSC's policy to standardize the assignment of the bill codes. Certain appropriated funds are special revenue funds which are appropriated by the legislature, but which are subject to allocation by the budget director before program commitments are entered into or expenditures made.

Standard Bill Codes - Special Appropriated Funds

The following listing contains standard bill codes utilized by the University:

Type of Allocation	Bill Code
State Purpose Regular	10
Income Fund Reimbursable (IFR)	10
Tuition Reimbursable (SUTRA)	47
Dormitory Income Fund Reimbursable (DIFR)	47
Stabilization	31
Banking Services	12
Restricted Current Fund	64
Income Fund Offset	11
Revenue Offset	12
Non Resident Revenue Offset	13
Long Island Veterans Home	09
Hospital Operations – HSC Brooklyn	22
Hospital Operations – HSC Stony Brook	82
Hospital Operations – HSC Syracuse	83
Hospital Income Fund Reimbursable	46
Dormitory Rehabilitation and Repair	74
Federal College Work Study	9W
Supplemental Educational Opportunity Grant	9T
Perkins	59

Object of expenditure

This section of the bulletin describes the system of classification of objects of expenditure used by the university. Objects refer to a grouping of expenditures based on goods and services purchased. The system of classifying objects of expense is comprised of three levels; major object, recording object and sub-object. Major objects are all goods or services purchased, grouped by general categories for budgetary control of appropriations and allocations. The second level of the object classification system consists of sub-division of the major objects into OSC sub-objects, providing specific identification of the goods and services purchased. The third level of the object classification system consists of subdivision of the major objects into state university sub-objects,

providing specific identification of the goods or services purchased.

Major Objects

Normally a one or two digit major object code is used to identify the segregation accounts required to control expenditures within each campus appropriation, or allocation. The segregation accounts currently in use are as follows:

Major Object Code	Title
41	Personal Service – Regular

This class of expenditure represents only payments for personal service, rendered by employees who occupy positions that are permanent in nature. Charges to this major object are further analyzed by the applicable sub-object.

42	Personal service – temporary
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This object classification includes only payments for temporary personal service and payments to non-employees. Charges to this major object are further analyzed by the applicable sub-object.

5	Other than personal service
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This object classification encompasses all payments for operating expenses, other than payments for personal service. Charges to this major object are further analyzed by five sub-objects: supplies and materials, travel, contractual services, equipment and staff benefits. OSC may also provide segregation control within the major object classification. These initial levels of control will be established on the initial certificate each year.

Currently, additional segregation control has been established within other than personal service (5). These additional segregation controls established are:

58	Fringe Benefits
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This object classification was established to assist OSC in recovering its costs associated with fringe benefit payments.

6	Local Assistance Appropriation
7	Capital Appropriation

Recording Objects

A five-digit code identifies the OSC recording object classification of expenditure. The code is a significant object classification within major object used for detailed recording and reporting of expenditures. Each recording object has a corresponding SUNY sub-object of expenditure. A complete description of all OSC recording objects and their corresponding SUNY sub-objects can be found in the University Accounting Codes Manual (section 3.1185).

Sub-Objects

A four-digit code identifies the sub-object classification of expenditure. A complete description of all sub-objects can be found in the University Accounting Codes Manual.

Valid Major Object/Sub-Object Relationship

Each object of expenditure identifies a corresponding appropriation codes major object.

University Sub-Object Range	Object of Expenditure	OSC Segregation Conversion
0000-1999	Personal Service Regular (PSR)	41
2000-2999	Temporary Service (PST)	42
3000-3999	Supplies and Materials	5
4000-4999	Employee Travel & Moving	5
5000-5999	Contractual Services	5
5510-5556	Utilities	5
5901-5999	Local Assistance	6
6500	Unallocated	-
7000-7491	Equipment Purchases (Other than Capital)	5
7500-7990	Capital Construction	7
8000-8999	Fringe Benefits	58
9100-9859	Recharges	5
9999	Default	-

The 6000 object of expenditure is "savings," which is utilized exclusively for budgetary purposes and is netted from the personal service - regular (41) major object. The 6500 object of expenditure is "unallocated" precluding any additional major object identification. All the object of expenditure codes shown will be used for expenditure and encumbrance coding purposes but are not required for budgeting purposes. Refer to specific coding instructions contained in procedures promulgated by the university budget office of preliminary budget, final budget and basic file, etc.

Department - Cost Center Unit - Variable – Year

The purpose of this chapter of the bulletin is to describe the office of the state comptroller expenditure recording accounts referred to as cost centers. Four elements comprise the cost center and are defined as follows:

Department: A two-digit code representing an agency, for the university this code is always 28.

Cost Center Unit: A six-digit code, which for the university operating funds has been structured and is composed of the following:

Position	Description
1	Campus Type:
	1-University Centers
	2-Health Science Centers

	3-Colleges of Arts & Science
	4-Agricultural & Technology Colleges
	5-Specialized Colleges
	6-System Administration
	7-University-Wide Programs
	8-Capital Facilities
	9-Revenue
2-5	Campus Code
6	Check Digit

Cost Center Variable

A cost center variable is a two-character field that uniquely identifies cost center units that have the same six digits. University variables also describe the fund and type of appropriation.

State Purpose:	Variable
Regular	3R
Deficiency	3D
Supplemental	3S
Miscellaneous	3X
Income Fund Reimbursable:	
General	0R
Tuition	TR
Hospital	5R
Dormitory Operating	4R
Dormitory Sponsored	SD
Income Fund Offset:	
Revenue Offset	1R
Non Resident Revenue Offset	NR
Hospital IFR – Operational:	
HSC Brooklyn	7H
Stony Brook	8H
HSC Syracuse	9H
Long Island Veterans Home	8V
Restricted Current	ER
Stabilization	SF
Dormitory Rehabilitation	74
Banking Services	BS
Local Assistance:	
Regular	LR
Miscellaneous	LX
Community Service	CS

Senate/Assembly Majority Projects	MU
Debt Service	CR
PELL Grant	76
Supplemental Educational Opp. Grant	9T
Federal College Work Study	9W
Nursing Loan Federal	35
Nursing Loan State	A5
Perkins Loan Federal	58
Perkins Loan State	D8
Health Professional Federal	70
Health Professional State	90

Year

The year of the appropriation is equivalent to the cost center year:

2001-2002 = 01

2002-2003 = 02

2003-2004 = 03

2004-2005 = 04

Account Numbers Chart of Accounts

The purpose of this chapter of the bulletin is to define the elements that comprise the eight-digit account number. The eight-digit account number can be sub-divided into four components: School, college or division – function – department within campus or university-wide programs – sub account number.

School, College or Division Codes

The first two digits of the primary six-digit account number are the school, college or division designation. A summary index to this designation is as follows:

Code	Title
01XXXX-XX	Construction Fund
0211XX-XX	Dormitory Rehabilitation
0311XX	
0411XX	
09YYXX	
04YYXX-XX	Community Projects Fund
05YYXX-XX	State/Assembly Minority Initiatives
06YYXX-XX	Other State Agency
08YYXX-XX	Building Repairs
1011XX	

1111XX	
1211XX	
1311XX	
07YYXX-XX	Minor Rehabilitation
1411XX	
1511XX	
1611XX	
1711XX	
18XXXX-XX	Student Aid
1968XX-XX	Educational Opportunity Center
1969XX-XX	Educational Opportunity Program
2015XX-XX	Student Loan
23YYXX-XX	Other Agency Flow Through
3013XX-XX	Hospital Income Fund Reimbursable – Operational
3813XX-XX	
3917XX-XX	Long Island Veterans Home
40XXXX-XX	Educational and General
86XXXX-XX	
8709XX-XX	Dormitory Income Fund Reimbursable-Operational
88YYXX-XX	State Purpose – Legislative Additions
89XXXX-XX	State Purpose – Miscellaneous
90XXXX-XX	State University Income Fund Reimbursable
91XXXX-XX	General (IFR)
9009XX-XX	Dormitory Income Fund Reimbursable – General
9109XX-XX	
9213XX-XX	Hospital Income Fund Reimbursable – General
93XXXX-XX	Restricted Current Fund Programs
94XXXX	
95XXXX	
96XXXX-XX	State University Tuition Reimbursable
97YYXX-XX	Local Assistance
98XXXX-XX	State Purpose Provisional
99XXXX-XX	Other Funds Provisional

Within the "educational and general" expenditure block (40XXXX – 86XXXX) major academic units such as colleges, schools or divisions within a campus are assigned a specific two-digit number. The assignment is made in alphabetical order, i.e., (40XXXX) agriculture, (42XXXX) arts and science, (44XXXX) business, etc. All Departments which do not fall within a particular college, school or division are assigned (86XXXX).

Within the expenditure blocks (13XXXX – 39XXXX and 87XXXX – 99XXXX) major units for non-educational accounts are assigned a specific two-digit number for their respective classification. The assignment is made based upon non-educational function, i.e., student aid (1815XX); or fund designation i.e., University Income Fund Reimbursables – Fund 345-10 (90XXXX – 91XXXX).

Function Codes

The center two digits of the primary account are the function that classifies the entire account in accordance with NACUBO guidelines for financial reporting guidelines relative to the appropriate sub-category of expenditure.

Code	Title
XX00XX	Instruction and Departmental Research
XX01XX	Organized Activities
XX02XX	Organized Research
XX03XX	Public Service
XX04X	Libraries
XX05X	Student Service
XX06XX	Maintenance and Operation of Physical Plant
XX07X	General Administration
XX08X	General Institutional Services
XX09XX	Residence Halls
XX10XX	Food Service
XX11XX	Independent Operations
XX12XX	Intercollegiate Athletics
XX13XX	Hospitals
XX14XX	Hospital Operations – Transfer to
XX15XX	Student Aid
XX16XX	Clinical Instructional Staff
XX17XX	Long Island Veterans Home
XX49XX	Veterinary Medicine
XX68XX	Educational Opportunity Center
XX69XX	Educational Opportunity Program

This determines the functional classification within the "educational and general" block (40XXXX – 86XXXX).

The last two digits of the primary account are used for departmental designation in alphabetical order except that the dean’s office or comparable top management office is always (XXXX01).

Illustration of coding

Application of the entire code may be illustrated as follows:

Code	Title
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44XXXX	Business Administration, School of; also indicates state purpose fund (003).
4400XX	Instruction and Departmental Research Function; also indicates I&DR functional group 01
440001	Dean's Office
440002	Accounting
440087	Secretarial Science
OR	
8607XX	General administration function, institutional support services functional group (06); state purpose fund
860701	President's Office
860745	Business Affairs
860760	Purchasing

The account number in addition to identifying school, college or division, function and department also identifies the corresponding appropriation code's fund and functional group. See the Definitions section for details regarding expenditure functions.

Sub-Account Number

A two-digit field to be used by campuses for refined cost accounting is classified as a sub account. The digits are used for further breakdown of the six digit primary account into accountable parts. For example, a general IFR program can be approved, individual projects within the overall program can be defined and costs maintained on a project-by-project basis.

Department-Division Codes

Agency Code	Agency Description
28010	SUNY at Albany
28020	SUNY at Binghamton
28030	SUNY at Buffalo
28050	SUNY at Stony Brook
28100	Health Science Center - Brooklyn
28110	Health Science Center - Syracuse
28150	S.U. College at Brockport
28160	S.U. College at Buffalo
28170	S.U. College at Cortland
28180	S.U. College at Fredonia
28190	S.U. College at Geneseo
28200	S.U. College at Old Westbury
28210	S.U. College at New Paltz
28220	S.U. College at Oneonta
28230	S.U. College at Oswego

28240	S.U. College at Plattsburgh
28250	S.U. College at Potsdam
28260	S.U. College at Purchase
28270	S.U. Institute of Technology
28280	S.U. Empire State College
28350	S.U. College of Technology at Alfred
28360	S.U. College of Technology at Canton
28370	S.U. College of Agriculture and Technology at Cobleskill
28380	S.U. College of Technology at Delhi
28390	S.U. College of Technology at Farmingdale
28400	S.U. College of Agriculture and Technology at Morrisville
28430	New York State Statutory Colleges - Cornell University
28440	Cornell County Cooperative Extension Program
28510	N.Y.S. College of Ceramics – Alfred University
28550	S.U. College of Environmental Science and Forestry
28570	S.U. Maritime College
28580	S.U. College of Optometry
28610	General University-Wide Control
28650	System Administration
28710	General State Charges
28730	Community Colleges
28770	All State Operated Colleges & Schools
28790	Fiduciary Student Loan - Fed & State
28840	Debt Service Fund - DIF
28870	Special Revenue - Student Aid
28990	State University Construction Fund

Expenditure Object Codes

This table lists the University's objects of expenditure by major category and the corresponding OSC segregation conversion. Objects of expense are used to classify expenditures as to type of articles purchased or services rendered.

University Sub- Object Range	Object of Expenditure	OSC Segregation Conversion
0000-1999	Personal Service Regular (PSR)	41

2000-2999	Temporary Service (PST)	42
3000-3999	Supplies and Materials	5
4000-4999	Employee Travel & Moving	5
5000-5999	Contractual Services	5
5510-5556	Utilities	5
5901-5999	Local Assistance	6
6500	Unallocated	-
7000-7491	Equipment Purchases (Other than Capital)	5
7500-7990	Capital Construction	7
8000-8999	Fringe Benefits	58
9100-9859	Recharges	5
9999	Default	-

For a complete listing of all University expenditure objects, see Appendix A: University Supplement to OSC Accounting Bulletin A-462-S or refer to online application OBJI (object inquiry). To view expenditure objects in OSC object order, refer to online application OBJO (object inquiry OSC).

Chart of Accounts

Educational and General Classifications State Purpose Fund

40	Agriculture
41	Advanced Technology/Architecture/Applied Science/Area Studies
42	Arts and Sciences
43	Biomedical and Behavioral
44	Business
45	Ceramics
46	Construction
47	Continuing Studies
48	Criminal Justice
49	Dentistry
50	Education
51	Engineering
52	Fine Arts
53	Food Service
54	General Education
55	Graduate School/Division
56	Health and Physical Education
57	Health Related Professions
58	Home Economics/Human Ecology/Applied
59	Humanities

60	Human Services/Industrial Arts
61	Industrial And Labor Relations
62	Law
63	Liberal Arts/Interdisciplinary Studies
64	Library Science
65	Maritime
66	Math & Science/Medicine-Basic Science/Basic Health Science
67	Medicine
68	Millard Fillmore College
69	Music
70	Natural Sciences
71	Nursery Education
72	Nursing
73	Allied Health Professions/School of Optometry
74	Pharmacy/Empire State/Landscape Architecture
75	Phys & Occup Therapy
76	Podiatry/Environmental Resource
77	Public Affairs/Professional Studies/Public Service Health Professions
78	Ranger School
79	Science/Science & Math
80	Social Studies
81	Social Welfare
82	Other Academic Programs/Hospitals & Clinics/Speech/Cattaraugus County/Evening College
83	Undergraduate Studies/Hospital Other/University College/Urban Studies College/Upper Studies College/Upper College/Wellsville Campus/Urban Center/Geneva Ag. Exp. Station
84	Other
85	Other
86	Other
88	State Purposes - Legislative Additions
89	State Purposes – Miscellaneous

Account to Fund Crossover

Account Number	Fund
01XXXX-XX	Construction Fund (00200)

0211XX-XX	Dormitory Rehabilitation (074XX)
0311XX-XX	
0411XX-XX	
09YYXX-XX	
04YYXX-XX	Community Projects Fund (339CS)
05YYXX-XX	State/Assembly Minority Initiatives (007XX)
06YYXX-XX	Other State Agency (various funds)
08YYXX-XX	Building Repairs (00200)
1011XX-XX	
1111XX-XX	
1211XX-XX	
1311XX-XX	
07YYXX-XX	Minor Rehabilitation (00200)
1411XX-XX	
1511XX-XX	
1611XX-XX	
1711XX-XX	
18XXXX-XX	Student Aid (00300)
1968XX-XX	Educational Opportunity Center (00300)
1969XX-XX	Educational Opportunity Program (00300)
2015XX-XX	Student Loan (221XX, 265XX, 267XX)
23YYXX-XX	Other Agency Flow Through (various funds)
3013XX-XX	Hospital Income Fund Reimbursable – Operational (34522)
3813XX-XX	
3917XX-XX	Long Island Veterans Home (34509)
40XXXX-XX	Educational and General (00300)
86XXXX-XX	
8709XX-XX	Dormitory Income Fund Reimbursable-Operational (33947)
88YYXX-XX	State Purpose – Legislative Additions (00300)
89XXXX-XX	State Purpose – Miscellaneous (00300)
90XXXX-XX	State University Income Fund Reimbursable
91XXXX-XX	General (34510)
9009XX-XX	Dormitory Income Fund Reimbursable – General (33947)
9109XX-XX	
9213XX-XX	Hospital Income Fund Reimbursable – General (34536)
93XXXX-XX	Restricted Current Fund Programs (02064)
94XXXX-XX	

95XXXX-XX	
96XXXX-XX	State University Tuition Reimbursable (34547)
97YYXX-XX	Local Assistance (00100)
98XXXX-XX	State Purpose Provisional (00300)
99XXXX-XX	Other Funds Provisional (34512)

II. Standard University Wide Accounts

A. This section identifies accounts that are standard across many campuses and have been established with a standard account number on the University's COA master file. Listed below are the Account Title, Account No., and Account Description for the standard accounts established for use on all financial transactions related to student support services of the campus:

Account Title – Administration - Student Affairs

Account No. – 860501

Account Description – This account should include all state-supported costs resulting from personal service, supplies, equipment, and contractual service costs incurred in the operation of campus student services, personal service is to include the vice president or dean of students, assistant vice presidents /deans, assistants to the vice presidents/deans, and secretaries to the above. Supplies and expense costs for orientation programs are included.

Account Title – Admissions

Account No. – 860510

Account Description – This account should include all state-supported costs resulting from personal service, supplies, equipment, and contractual service costs directly related with the procedure of undergraduate admissions including its publications, mailings, and inquiries. Admissions does not include personnel and expense of the registrar's/records office. It does include personnel responsible for initiation of the data base file.

Admissions – Professional Schools – [Secondary Accounts]

Secondary Accounts may be established to accommodate the campus needs where each professional school conducts its own admission activities, provided the staff is other than the dean's office personnel.

Secondary Accounts:

860511 Admissions Law

860512 Admissions Graduate School

860513 Admissions Medical School

860514 Admissions Minority Recruitment

Account Title – Student Counseling

Account No. – 860515

Account Description – This account should include all state-supported costs resulting from personal service, supplies, equipment, and contractual service costs incurred to support the counseling of students. Where a campus has limited staff, each of whom are performing a variety of different types of counseling, they may use this general counseling account for all counseling personnel (i.e., one counselor).

Counseling – Secondary Accounts

Secondary accounts may be established to provide accounting tools for segregating specialized counseling activities. Counseling international students is a national requirement and a mandatory secondary account.

Secondary Accounts:

- 860516 Counseling Miscellaneous
- 860517 Counseling Student Testing
- 860518 Counseling Psychological
- 860521 Counseling Veterans
- 860519 Counseling International Students
- 860520 Counseling Disabled Students
- 860522 Counseling Upward Bound
- 860523 Counseling Minority Students
- 860524 Counseling Learning Disabilities

Account Title – Equal Opportunity Administration

Account No. – 860526

Account Description – This account should include all state-supported costs resulting from personal service, supplies, equipment, and contractual service costs incurred in the administration of the Equal Opportunity Program. The Equal Opportunity Program requires that a campus provide from its operating budget, a contribution for administration of the equal opportunity program. This is not to be confused with the Educational Opportunity Program (account 196928).

Account Title – Financial Aid

Account No. – 860530

Account Description – This account should include all state-supported costs resulting from personal service, supplies, equipment, and contractual service costs incurred in the operation of the student financial aid function. Personal service includes the financial aid director and staff and all support costs.

Account Title – Career Development - Student Placement

Account No. – 860540

Account Description – This account should include all state-supported costs resulting from personnel costs involved with counseling for career guidance along with personnel cost of staff functioning in the placement activity – including job placement and continuing higher education opportunities (two-year colleges). Support costs for this function are also included.

Account Title – Campus Flexibility/Secondary Accounts

Account No. – 860541-860549 [Secondary Accounts]

Account Description – This account range has been established to enhance campus flexibility within state supported costs for student support services.

Account Title – Registrar

Account No. – 860555

Account Description – This account should include all state-supported costs resulting from personal service, supplies, equipment, and contractual services costs incurred to maintain student academic records and registration. These costs are to be separate from admissions.

Account Title – Student Health Services

Account No. – 860560

Account Description – This account should include all state supported costs resulting from personal service, supplies, equipment, and contractual service costs incurred in the operation of the infirmary to provide health service to students. Other than for students, hospital health services are not to be charged here but to general institutional services (GIS 860896).

Account Title – Student Union
 Account No. – 860570

Account Description – This account should include all state-supported costs resulting from personal service, supplies, equipment, and contractual service costs incurred to manage the operation of the union building, such as coordinating with maintenance people, arranging and planning for space, etc.

Account Title – Student Activities
 Account No. – 860571

Account Description – This account should include all state-supported costs resulting from personal service, supplies, equipment, and contractual service costs incurred in the actual planning of activities in not only the union building but also elsewhere on campus. Secondary accounts may be established to aid in collection of cost data specifically relating to one major activity such as a distinct residential college unit or any specific identifiable unit of activity.

Account Title – Student Activities – off campus college
 Account No. – 860573

Account Description – This account should include all state-supported costs resulting from personal service, supplies, equipment, and contractual costs incurred in the actual planning of off campus student activities. Any campus having a distinct off campus community, whereby they perform services such as legal aid, assistance in obtaining off campus housing, and similar activities should have a secondary account entitled off-campus college.

Account Title – Child Day Care Center
 Account No. – 860580

Account Description – This account should include all state-supported costs resulting from personal service, supplies, equipment, and contractual service costs incurred to maintain a day care center for children of students while attending classes.

A summary listing of the student support service accounts follows:

Account Number	Account Title
860501	Administration - Student Affairs
860510	Admissions
860511	Admissions - Law School
860512	Admissions - Graduate School
860513	Admissions - Medical School
860514	Admissions - Minority Recruitment
860515	Student Counseling
860516	Counseling - Miscellaneous
860517	Counseling - Student Testing
860518	Counseling - Psychological
860519	Counseling - International Students

860520	Counseling - Disabled Students
860521	Counseling - Veterans
860522	Counseling - Upward Bound
860523	Counseling - Minority Students
860524	Learning Disabilities
860525	EOP Administration
860530	Financial Aid
860540	Career Development – Student Placement
860541 - 860549	Allocated Undistributed
860555	Registrar
860560	Student Health Service
860570	Student Union
860571	Student Activities
860573	Off Campus College
860580	Child Day Care Center

B. This section identifies accounts that are standard across many campuses and have been established with a standard account number on the University’s COA master file. Listed below are the Account Title, Account No., and Account Description for the standard accounts established for use on all financial transactions related to the maintenance and operation costs of capital asset – plant facilities of the campus:

Account Title – Administration and Management/Maintenance Operation Center

Account No. – 860601

Account Description – This account should include: all state-supported costs resulting from the activity of all salaries, supplies, travel, equipment and direct operating costs required for all activities necessary to carry out the duties of administration and management of physical plant and facilities planning. Included in this account are: director of physical plant/head administrative officer of physical plant (vice president for facilities operations, assistant vice president for physical facilities); assistant director(s) of physical plant/assistant head administrative office; physical plant (facilities) planning and engineering (facilities program coordinator, assistant facilities program coordinators, architects, engineers, draftsman and estimators, including capital planning and project management); all personnel assigned to the maintenance operations center, pro-rata share of any stenographic or clerical personnel; accounting, personnel, or purchasing positions assigned exclusively to physical plant, and code compliance manager, and code coordinator for New York State uniform fire prevention and building code.

Do not include: maintenance (mechanical) stores clerk (see account 860655); residence hall personnel (residence hall director, housing director, residence hall assistant, etc. include in account 870937); code enforcement and compliance costs unrelated to physical facilities which are to be budgeted in general institutional services.

Account Title – Custodial Services

Account No. – 860603

Account Description – This account should include: all state-supported costs resulting from the activity of all costs related to custodial services in building interiors, including head custodian/immediate custodian supervisory personnel; personal service, supplies, equipment and

contractual charges incurred to support the campus housekeeping program in non-residential buildings. Common operations include mopping, sweeping and waxing floors (sanding and refinishing floors are included); dusting, polishing furniture and fixtures such as window blinds, partitions, pictures, maps and radiators; cleaning chalkboards, chalk trays, erasers, and replacing chalk; washing and dusting walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls, and partitions, and replenishing supplies for restrooms; emptying and cleaning waste receptacles; dusting and cleaning windows and other glass surfaces; sweeping and cleaning entrances; and opening and/or closing building doors and windows. Include rodent control operations; the replacement of all interior light bulbs; pro rata share of any stenographic or clerical positions.

Do not include: expenses in connection with campus shipping and receiving (include in account 860885); mail and messenger operation (include in account 860845); moving operations (include in account 860631); maintenance (mechanical) stores clerks (include in account 860655).

Account Title – Furniture Maintenance and Repair

Account No. – 860605

Account Description – This account should include: all state-supported costs resulting from the activity of personal service, supplies, equipment, and contractual services incurred in the maintenance and repair of all furniture not inventoried (e.g., common area furniture) to a department; furniture refinishing and upholstery; pro rata share of any stenographic or clerical positions.

Do not include: maintenance and repair of furniture inventoried to a department (charge directly to the department).

Account Title – Special Functions and Activities

Account No. – 860607

Account Description – There will not be any line items budgeted in the special functions and activities account. This account should include: all state-supported costs resulting from the activity of the personal service allocations that will be transferred into the account (after the initial establishment of beginning year allocations) from the other maintenance areas supporting this function. Personal services (through reallocation), supplies, equipment and contractual services incurred for the provision of services such as classroom setups, special events and functions or activities; setting up of bleachers and chairs; field markings; tent or booth erection; construction of platforms or fixtures; decoration, installation of special lighting and public address systems; special refuse collection (include normal refuse collection in account 860608) and/or cleanup; or other activities connected with athletics, ceremonial events, graduation exercises, and classroom arrangements, transport of teaching materials, etc.

Account Title – Refuse Collection

Account No. – 860608

Account Description – This account should include: all-state supported costs resulting from the activity of personal service, supplies and equipment incurred for refuse collection and disposal.

Contracted refuse collection should be included and coded to the contractual service sub object. A secondary account should be established for recycling (860609).

Account Title – Buildings-Structural Maintenance

Account No. – 860615

Account Description – This account should include: all state-supported costs resulting from the activity of building maintenance that includes all items related to routine repair of buildings, structures and appurtenances including normal recurring repairs and preventative maintenance.

This account should also include: all state-supported costs resulting from the activity of personal service, supplies, equipment and contractual charges incurred to support the building and structures maintenance and repair program. Activities such as painting, glazing, masonry painting or patching, carpentry, locksmith (keying service), roofing, welding, and necessary machine work; miscellaneous repairs such as blinds, tuck pointing, etc. Also include: replacement of draperies and rugs (unless it is for cleaning purposes, only which then is included in account 860603). Also, include pro rata share of any stenographic or clerical positions.

Do not include: rodent control operations (see account 860603); maintenance (mechanical) stores clerks (include in account 860655).

Account Title – Equipment-Building Systems Utility Distribution System

Account No. – 860620

Account Description – This account should include: all state-supported costs resulting from the activity of personal service, supplies, equipment and contractual services incurred in the maintenance, repair, and replacement in kind of installed building systems equipment including heating, ventilating, air conditioning, electrical, compressed air systems, de-mineralized water, elevators, signal systems, portable air conditioning equipment, electrical generation equipment, etc. Also include: maintenance and repairs of campus utility distribution system (distribution system of domestic water, natural gas, steam, high temperature hot water, sewage, and electrical from the campus source); exterior or underground electrical substations, sewage lift stations and water pumping system; lighting fixtures, circuits, and wiring; replacement of exterior lighting (include interior light bulbs in account 860603); fire alarms and protection equipment; pro rata share of any stenographic or clerical positions.

Do not include: fuel, electricity, water, sewage disposal fees and costs, etc. (see individual utility accounts 860670-860696); maintenance of motorized service vehicles (include in 860630) or shop equipment (charge directly to the department); central heating, air conditioning plants or decentralized boiler rooms (include in account 860639); maintenance (mechanical) stores clerks (include in account 860655).

Account Title – Grounds Maintenance

Account No. – 860625

Account Description – This account should include: all state-supported costs resulting from the activity of maintenance and operation of campus landscape and grounds; personal service, supplies, equipment and contractual services incurred in the maintenance and repair of grounds, roads, parking lots, athletic fields, sidewalks, landscaping, etc.; maintenance of all areas of the main campus; growing things such as trees, shrubs, and flowers; nursery stock including seeds, fertilizers, and plant materials; expenses for snow removal; the pro rata share of any stenographic or clerical positions.

Do not include: farm, greenhouse operations directly supporting the academic program (charge directly to the department); landscape, roads, or parking lot improvement projects (include in account 860660); maintenance (mechanical) stores clerks (include in account 860655).

Account Title – Motorized Equipment Maintenance

Account No. – 860630

Account Description – This account should include: all state-supported costs resulting from the activity of personal service, supplies, equipment and contractual services incurred in the maintenance, repair and replacement of campus motorized service vehicles (i.e., snow plows, lawn

mowers, tractors, trucks and maintenance service vehicles); expenses for fuel, insurance, etc., for these vehicles; the pro rate share of any stenographic or clerical positions.

Do not include: that refuse collection performed by custodial personnel within buildings to the building pickup point (this work is properly charged to 860603).

Include as a recharge from the general institutional services account (860805) the entire maintenance and operation of plant usage of the administrative fleet. In addition, all mechanic positions must be budgeted in this department without regard to the type of vehicle serviced. This includes mechanic positions servicing the administrative fleet.

Do not include: any other expenses of the administrative fleet except the mechanic positions. (Include all other administrative fleet expenses in account 860805.); maintenance (mechanical) stores clerk (include in account 860655).

Account Title – Moving and Trucking

Account No. – 860631

Account Description – This account should include: all state-supported costs resulting from the activity of personal service, supplies, equipment and contractual services incurred in campus moving and trucking operations in support of the general campus program, including interior and exterior moving. The emphasis is placed on activities such as furniture and classroom meetings as distinguished from special functions.

Do not include: general delivery services such as those related to central stores, mail and messenger, and shipping and receiving (include in general institutional service function accounts 860865, 860845, etc.); trucking in direct support of the campus maintenance program (include in the specific maintenance account).

Account Title – Key and Lock Control

Account No. – 860634

Account Description – This account should include: all state-supported costs resulting from the activity of salaries, equipment, and contractual services incurred in the maintenance, repair, or replacement of keys, locks, and tumblers; making keys, repairing locks, and replacing tumblers; clerical activities needed to maintain security of keys and access to locked spaces (i.e., issue rosters, hand receipts, and inventories).

Do not include: maintenance of doors, closet hardware, strikes and latches (include in 860615).

Account Title – Environmental Repairs/Rehabilitation

Account No. – 860635

Account Description – This account should include: all state-supported costs resulting from the activity of salaries, supplies, equipment, and contractual services which are directly related to facilities repairs and cleanup required to comply with state and federal safety, health, and environmental regulations; asbestos abatement projects, water quality testing and monitoring, spill response costs related to transformers and fuel spills, fuel tank testing, and disposal of used automotive and equipment lubricants; personal protective equipment used by maintenance personnel.

Do not include: general campus environmental health and safety costs not directly related to maintenance and operation of the physical plant, which are to be budgeted in general institutional services (the cost of removal of hazardous waste should generally be borne by the function generating those wastes); expenses directly related to the academic program; training costs for other

than physical plant personnel.

Account Title – Utilities Plant

Account No. – 860639

Account Description – This account should include: all state-supported costs resulting from the activity of personal service, supplies, equipment, and contractual services incurred in the operation, maintenance, and repair of central heating and air conditioning plants and decentralized boiler rooms. Include all accessory equipment directly connected with the operation of the plant or boiler. Include boiler water treatment, fuel oil treatment and related costs.

Do not include: distribution piping beyond the plant or boiler room or secondary HVAC (heating, venting air conditioning) equipment within buildings (include in account 860620); personnel servicing building systems - utility distribution system (include in account 860620); cost of fuel (include in separate utilities accounts 860670 - 860696).

Account Title – Allocated Undistributed

Account No. – 860641 – 860649

Account Description – These accounts have been established to enhance campus flexibility within maintenance and operation.

Account Title – Rental of Facilities

Account No. – 860650

Account Description – This account should include: all state-supported costs resulting from the activity of expenses incurred for rental of building space in support of the campus program. The full lease amount is recorded whether or not the lease includes maintenance, custodial services, utilities, or other functions.

Account Title – OGS Space Chargeback

Account No. – 860653

Account Description – This account should include: all state-supported costs resulting from the activity of those expenditures that relate to Office of General Services (OGS) centralized services; expenses incurred for rental of building space in support of the campus program. The full lease amount is recorded whether or not the lease includes maintenance, custodial services utilities, or other functions (code with object of expenditure 5210).

Account Title – Maintenance (Mechanical) Stores

Account No. – 860655

Account Description – This account should include: all state-supported costs resulting from the activity of the recording of maintenance (mechanical) stores clerks operating a central maintenance storehouse. Include only those positions that can be clearly identified with a maintenance stores function without regard to a separate or combined storehouse facility. Also, include pro rata share of any stenographic or clerical positions.

Do not include: other than personal service charges (supplies, equipment, etc. that are direct charges to the specific maintenance accounts).

Account Title – Alterations to Physical Plant

Account No. – 860660

Account Description – There will not be any line items budgeted in the alterations account. This account should include: all state-supported costs resulting from the activity of the personal service allocations (after the initial establishment of beginning year allocations) transferred from

maintenance buildings or maintenance equipment; personal service (through reallocation), supplies, equipment, and contractual charges incurred for items of work involving any change to the physical plant; conversion of a space from one function to another, involving alterations, such as, classroom to laboratory; additions to a building system such as additional outlets or lighting fixtures, etc.; major grounds improvements such as additional sidewalks, etc.

The accounts listed below are established exclusively to record the various types of utilities. All charges, with the exception of the Power Authority of the State of New York (PASNY) electrical purchases and fuel, must be coded with a 5510 - 5556 sub object. All PASNY electrical purchases must be coded with a 5501 sub object, fuel oil must be coded with a 3495 sub-object, coal with a 3496 sub-object and other fuels with a 3499 sub-object (see Appendix A Bulletin A-462-S).

Utilities:

Account Number	Account Title
860670	Electricity
860673	PASNY Electrical Purchases
860674	Natural Gas
860677	Purchase Steam
860680	Water
860683	Sewage
860686	Fuel Oil Do not include: gasoline in support of administrative fleet or maintenance motorized equipment (include in account 860805 or 860630).
860689	Other Fuels This account should include all state supported costs related to propane gas.
860690	Coal
860693	Purchased Chilled Water
860696	Energy Management Control System

This account should include: all state-supported costs within the utility account grouping to record expenditures incurred for the leasing and maintenance of energy management systems. Allocation covering the charges must be transferred from the utility accounts attaining the savings.

CHART OF ACCOUNTS (Core Accounts)

Account Number	Account Title
860601	Administration and Management/Maintenance Operation center
860602	Secondary Account
860603	Custodial Services
860604	Secondary Account
860605	Furniture Maintenance and Repair

860607	Special Functions and Activities
860808	Refuse Collection
860909	Secondary Account
860615	Buildings-Structural Maintenance
860616	Secondary Account
860620	Equipment-Building Systems-Utility Distribution System
860621	Secondary Account
860625	Grounds Maintenance
860626	Secondary Account
860630	Motorized Equipment Maintenance
860631	Moving and Trucking
860634	Key and Lock Control
860635	Environmental Repairs/Rehabilitation
860639	Utilities Plant
860640	Secondary Account
860641	Allocated Undistributed
860642-860649	Secondary Accounts
860650	Rental of Facilities
860653	OGS Space Chargeback
860655	Maintenance (Mechanical) Stores
860657	Security and Safety
860660	Alterations to Physical Plant
860661	Secondary Account
Utilities:	
860670	Electricity
860671-860672	Secondary Accounts
860673	PASNY Electrical Purchases
860674	Natural Gas
860675-860676	Secondary Accounts
860677	Purchase Steam
860678-860679	Secondary Accounts
860680	Water
860681-860682	Secondary Accounts
860683	Sewage
860684-860685	Secondary Accounts
860686	Fuel Oil
860687-860688	Secondary Accounts

860689	Other Fuels
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Chart of Accounts (Residence Halls Maintenance and Operations)

The definition of the maintenance accounts in the residence halls function are the same as listed above. For maintenance allocations and charges to the residence halls function, refer to the dormitory income fund reimbursable guidelines. the chart of accounts numbers directly correspond to the related maintenance and operation of chart of account numbers.

Account Number	Account Title
870901	Residence Hall Administration/Maintenance Operation Center
870902	Secondary Account
870903	Residence Hall Custodial Services
870904	Secondary Account
870905	Residence Hall Furniture Maintenance and Repair
870906	Secondary Account
870907	Residence Hall Special Functions and Activities
870908	Residence Hall Refuse Collection
870909	Secondary Account
870915	Residence Hall Buildings - Structural Maintenance
870916	Secondary Account
870920	Residence Hall Equipment - Building Systems – Utility
Distribution System	
870921	Secondary Account
870925	Residence Hall Grounds Maintenance
870926	Secondary Account
870930	Residence Hall Motorized Equipment Maintenance
870931	Residence Hall Moving and Trucking
870934	Residence Hall Key and Lock Control
870935	Residence Hall Environmental Repairs/Rehab.
870939	Residence Hall Utilities Plant
870940	Secondary Account
870941	Allocated Undistributed
870942-870949	Secondary Accounts
870950	Residence Hall Rental Facilities
870960	Residence Hall Alterations to Physical Plant
870961	Secondary Account
870965	Residence Hall Campus Building Repair
870970	Residence Hall Utilities - Electric
870971-870972	Secondary Accounts
870973	PASNY Electrical Purchases

Residence Halls Utilities	
870974	Natural Gas
870975-870976	Secondary Accounts
870977	Purchased Steam
870978-870979	Secondary Accounts
870980	Water
870981-870982	Secondary Accounts
870983	Sewage
870984-870985	Secondary Accounts
870986	Fuel Oil
870987-870988	Secondary Accounts
870989	Other Fuels

The following accounts are budgetary accounts within the residence halls function but are not considered maintenance and operation accounts.

Account Number	Account Title
870910	Residence Hall Refunds to Students
870911	Residence Hall Fringe Benefits
870932	Dormitory Equipment Replacement
870933	Dormitory Room Rent Waivers
870936	Major Building Repair
870937	Residence Hall Administration
870938	Dormitory Operation - Provisional
870953	Residence Hall Administrative Overhead - Campus Share
870954	Residence Hall Administrative Overhead - Central Share
870956	Residence Hall Safety
870957	Residence Hall Security and Safety
870958	Residence Hall Cablevision
870959	Residence Hall Telephone

Hospitals - Maintenance and Operation of Plant Accounts

The definition of the maintenance accounts in the hospital function is the same as listed above. The basis for allocation and expenditures should be determined by a work order system, metering system or pro-rata. The chart of account numbers directly correspond to the related maintenance and operation chart of account numbers.

Chart of Accounts – Hospital Maintenance and Operation of Plant

Account Number	Account Title
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331301	Hospital - Administration & Management/Maintenance Operation Center
331302	Secondary Account
331303	Hospital - Custodial Services
331305	Hospital - Furniture Maintenance and Repair
331307	Hospital - Special Functions and Activities
331308	Hospital - Refuse Collection
331315	Hospital - Buildings - Structural Maintenance
331320	Hospital - Equipment - Building Systems - Utility Distribution System
331325	Hospital - Grounds Maintenance
331330	Hospital - Motorized Equipment Maintenance
331331	Hospital - Moving and Trucking
331334	Hospital - Key and Lock Control
331335	Hospital - Environmental Repairs/Rehabilitation
331339	Hospital - Utilities Plant
331350	Hospital - Rent of Facilities
331360	Hospital - Alterations Physical Plant
331370	Hospital - Utilities - Electricity
331371-331372	Secondary Accounts
331373	Hospital - PASNY Electrical Purchases
331374	Hospital Utilities- Natural Gas
331375-331376	Secondary Accounts
331377	Utilities Purchase Steam
331378-331379	Secondary Accounts
331380	Hospital Utilities- Water
331381-331382	Secondary Accounts
331383	Hospital - Utilities-Sewage
331384-331385	Secondary Accounts
331386	Hospital - Utilities-Fuel Oil
331387-331388	Secondary Accounts
331389	Hospital - Utilities-Other Fuel
331390	Hospital - Utilities-Coal
331391-331392	Secondary Accounts
331393	Hospital - Utilities-Purchased Chilled Water
331394-331395	Secondary Accounts

331396	Hospital - Utilities-Energy Management System
331397-331398	Secondary Accounts

B. Listed below are the Account Title, Account No., and Account Description for the standard accounts established for use on all financial transactions related to the general administration of the campus:

Account Title – Chief Administrative Office

Account No. – 860701

Account Description – This account should include all state-supported costs resulting from the activities of the president (or dean of the college) and staff (assistants, deputies, etc.) related to policy making and executive level management. Do not include costs related to "assistants to" and other staff who perform functional activities that are provided for elsewhere in this accounting structure.

Account Title – Office of the Executive Vice President (Secondary Account)

Account No. – 860704

Account Description – This account should include all state-supported costs resulting from the activities of the executive vice president and the immediate staff. Do not include costs related to "assistants to" and other staff who perform functional activities that are provided for elsewhere in this accounting structure.

Account Title – Office of the Vice President for University Affairs (Secondary Account)

Account No. – 860706

Account Description – This account should include all state-supported costs related for the vice president and the immediate staff responsible for public relations.

Account Title – Office of the Vice President for Development (Secondary Account)

Account No. – 860708

Account Description – This account should include all state-supported costs of the vice president and the immediate staff responsible for planning and coordinating the entire fund raising program of the campus.

Account Title – Chief Academic Office

Account No. – 860710

Account Description – This account should include all state-supported costs directly associated with the chief academic officers (vice president or dean for academic affairs) of the campus and the immediate staff of that office directly involved with executive level management and planning activities.

Account Title – Chief Academic Office - Health Sciences Center

Account No. – 860713

Account Description – This account should include all state-supported costs associated with the chief academic office and the immediate staff responsible for administering a health science center and its related academic operations.

Account Title – Office of the Vice President for Graduate Studies and Research

Account No. – 860715

Account Description – This account should include all state-supported costs of the vice president and the immediate staff responsible for centralized management and planning of research and

graduate studies for the campus.

Account Title – Research Administration

Account No. – 860717

Account Description – This account should include all state-supported costs associated with the office responsible for attracting, obtaining and administering separately budgeted sponsored research programs.

Account Title – Contract and Grant Administration (Secondary Account)

Account No. – 860718

Account Description – This account should include all state-supported costs of the office responsible for ensuring compliance to sponsor guidelines as well as performing and overseeing the functions related to the fiscal management of those programs.

Account Title – Office of Finance and Administration

Account No. – 860720

Account Description – This account should include all state-supported costs for the vice president and the immediate staff responsible for overseeing the fiscal, business, and administrative operations of the campus at the executive level.

Account Title – Governance

Account No. – 860725

Account Description – This account should include all state-supported costs of the various governing bodies associated with the campus.

Account Title – University/College Council (Secondary Account)

Account No. – 860726

Account Description – This account should include all state-supported costs of the university or college council associated with the campus.

Account Title – Faculty Senate (Secondary Account)

Account No. – 860727

Account Description – This account should include all state-supported costs of the faculty senate associated with the campus.

Account Title – Facilities Planning

Account No. – 860730

Account Description – This account includes all state-supported costs arising from planning for future facilities and construction in progress. This account would contain the costs of the vice president for facilities planning.

Account Title – Long Range Planning

Account No. – 860735

Account Description – This account includes all state-supported costs of the office responsible for executive level planning, projecting and policy making on a long range basis for the campus.

Account Title – Institutional Studies

Account No. – 860740

Account Description – This account includes: all state-supported costs for the office responsible for preparing surveys and studies including the SUNY Course and Selection Analysis (CASA) system, Integrated Postsecondary Educational Data System (IPEDS), National Center for Higher Education

Management Systems (NCHEMS), and other related special projects.

Account Title – Business Affairs

Account No. – 860745

Account Description – This account includes all state-supported costs of the office responsible for directing business and fiscal affairs of the campus. Secondary accounts (as noted below) may be used where these functions are divided between a controller and a business manager.

Account Title – Controller (Secondary Account)

Account No. – 860746

Account Description – This account includes all state-supported costs of the office responsible for a separate controller function of the campus.

Account Title – Business Manager (Secondary Account)

Account No. – 860747

Account Description – This account includes all state-supported costs of the office responsible for a separate business manager function of the campus.

Account Title – Budgeting

Account No. – 860750

Account Description – This account includes all state-supported costs associated with the budgetary function, including budget preparation and budget control operations.

Account Title – Accounting

Account No. – 860755

Account Description – This account includes all state-supported costs associated with the accounting function of the campus, including appropriation accounting, revenue accounting, related record keeping, and special program accounting (i.e., federal student aid programs). Secondary accounts may be used to separate costs by type of operation (i.e., revenue accounting).

Account Title – Purchasing

Account No. – 860760

Account Description – This account includes all state-supported costs associated with the procurement function of the campus, including contracts and centralized purchasing of all supplies and materials for the campus.

Account Title – Accounts Payable

Account No. – 860765

Account Description – This account includes: all state-supported costs associated with the accounts payable function of the campus; processing payments to vendors; reimbursements to employees for travel; payment on petty cash purchases; administration of procurement (credit) card purchases.

Account Title – Payroll

Account No. – 860770

Account Description – This account includes: all state-supported costs associated with the payroll function of the campus; preparation of payrolls; issuance of payroll checks; maintenance of payroll files; time keeping and time accruals.

Account Title – Personnel

Account No. – 860775

Account Description – This account includes: all state-supported costs associated with the payroll

function of a campus; centralized recruitment and appointment of staff; salary and wage administration; employee relations; fringe benefit counseling; union negotiations; centralized staff training; related record keeping and file maintenance.

Account Title – Affirmative Action

Account No. – 860778

Account Description – This account includes all state-supported costs associated with the affirmative action function of the campus.

Account Title – Property Control

Account No. – 860780

Account Description – This account includes: all state-supported costs associated with the property control function of the campus; centralized control of physical assets, including the maintenance of the perpetual inventory system, assignment of decals, physical inventories, etc.

Account Title – Internal Audit

Account No. – 860785

Account Description – This account includes all state-supported costs associated with a formal internal audit function of the campus.

Account Title – Student Billing/Cashiering

Account No. – 860790

Account Description – This account includes all state-supported costs associated with billing and cashiering functions of the campus. Secondary accounts (as noted below) may be used where these functions are divided between billing and cashiering.

Account Title – Billing (Secondary Account)

Account No. – 860791

Account Description – This account includes all state-supported costs associated with student and general billing function of the campus.

Account Title – Cashiering (Secondary Account)

Account No. – 860792

Account Description – This account includes all state-supported costs associated with the cashiering function of the campus including cashiering, cash control and check disbursement.

A summary listing of the general administration accounts follows:

Account No.	Account Title
860701	Chief Administrative Office
860704	Office of the Executive Vice President
860706	Office of the Vice President for University Affairs
860708	Office of the Vice President for Development
860710	Chief Academic Office
860713	Chief Academic Office - Health Sciences Center
860715	Office of the Vice President for Graduate Studies and Research
860717	Research Administration
860718	Contract and Grant Administration
860720	Office of Finance and Administration

860725	Governance
860726	University /College Council
860727	Faculty Senate
860730	Facilities Planning
860735	Long Range Planning
860740	Institutional Studies
860745	Business Affairs
860746	Controller
860747	Business Manager
860750	Budgeting
860755	Accounting
860760	Purchasing
860765	Accounts Payable
860770	Payroll
860775	Human Resources
860778	Affirmative Action
860780	Property Control
860785	Internal Audit
860790	Student Billing/Cashiering
860791	Billing
860792	Cashiering

The above authorized accounts may be refined further as secondary accounts (with approval from system administration office of finance and business) to allow additional flexibility in defining/identifying general administration financial activities.

D. Listed below are the Account Title, Account No., and Account Description for the standard accounts established for use on all financial transactions related to the general institutional services of the campus:

Account Title – Accreditation

Account No. – 860801

Account Description – This account should include all state-supported costs related specifically to institutional accreditation such as middle states costs (i.e., travel, telephone, supplies).

Do not include: membership fees for accreditation agencies, include as a direct cost to membership fees (860850); any discipline/department accreditation fees, include as direct costs to departmental accounts.

Account Title – Campus Bussing Service

Account No. – 860803

Account Description – This account should include all state-supported costs related to the direct operation of a general campus bus service.

Do not include: bus services which are directly associated to a department(s), include these costs as a direct charge to departmental accounts (i.e., field laboratory van for geology department); mechanic costs to service the busses, include these costs in the motorized equipment maintenance

account (860630).

Account Title – Automotive Services

Account No. – 860805

Account Description – This account should include all state-supported costs related to the direct support of the campus automotive fleet. Direct costs of the automotive fleet may include insurance, operating supplies (e.g., oil, gasoline, thruway plates, spark plugs, filters, tires, batteries, etc.), maintenance, and minor repairs.

Do not include: tolls, include these costs as direct charge to departmental accounts; vehicles assigned to a particular departmental account, include these costs as a direct charge to the departmental account (e.g., vehicle assigned to physical education department). This account is subject to recharge for direct costs of other than personal service. The Recharge cost schedule is determined by the campus, usually a cost/mile rate. Bussing services may be included, if not a material campus operating expense (see campus bussing service, 860803); bussing service costs directly related to a specific department, include as a direct charge to departmental account (e.g., field laboratory van for geology department).

Account Title – Alumni Relations

Account No. – 860808

Account Description – This account should include: all state-supported costs related to the direct support of servicing the alumni; costs of publications and mailings of alumni bulletins, newsletters, as well as costs related to establishment of alumni chapters, homecoming day, etc.

Account Title – Central Duplicating and Printing

Account No. – 860815

Account Description – This account should include: all state-supported costs related to direct duplicating and printing of general campus material whether in a satellite area or a central location. If a campus organizational policy allows, sub-accounts may be requested. This account is subject to recharge for direct costs. Recharge cost formulas are determined by the campus.

Do not include equipment assigned and maintained within a department for its primary use, include these costs as a direct departmental cost.

Account Title – Commencement

Account No. – 860820

Account Description – This account should include: all state-supported costs related to graduation or commencement ceremonies (e.g., stage decorations, programs, and honorarium).

Do not include custodial costs for setup or cleaning, include these costs in the special functions and activities account (860607).

Account Title – Computer Services

Account No. – 860835

Account Description – This account should include all state-supported costs related to the direct support of the campus computer center (except where academic and administrative computer services are budgeted separately as described within secondary accounts). All computer services accounts are subject to recharge for direct costs. Recharge cost formulas are determined by the campus.

Account Title – Computer Services – Academic (Secondary Account)

Account No. – 860836

Account Description – This account should include all state-supported costs related to the direct support of academic computer services only, or separately budgeted academic computer services and administrative computer services. If the campus budgets separately for academic services and administrative services, this account may be used in conjunction with administrative services account (860837) and in lieu of computer services account (860835).

Account Title – Computer Services – Administrative (Secondary Account)

Account No. – 860837

Account Description – This account should include all state-supported costs related to the direct support of administrative computer services only, or separately budgeted academic computer services and administrative computer services. If the campus budgets separately for academic services and administrative services, this account may be used in conjunction with academic services account (860836) and in lieu of computer services account (860835).

Account Title – Computer Services - Systems Development

Account No. – 860838

Account Description – This account should include all state-supported costs related to direct development and maintenance of management information systems. Personal service costs may include systems analysts and programmers and other direct costs.

Account Title – Campus Mail-Messenger

Account No. – 860845

Account Description – This account should include all state-supported costs related to direct support of an operation of mailroom and messenger service. This account is subject to recharge for only U.S. postage costs. Exclude meter rentals and other direct costs from recharge.

Account Title – Membership Fees – Institutional

Account No. – 860850

Account Description – This account should include all state-supported costs for institutional membership fees not assignable as a direct cost to a department. This account may include only institutional membership fees for associated colleges, accreditation agencies, consortia, or NACUBO.

Account Title – Publications

Account No. – 860854

Account Description – This account should include all state-supported costs related to direct publication of general college and university catalogues or other materials affecting the entire institution.

Do not include: departmental and school catalogues that are directly associated to a department(s). These direct costs should be included as direct charge to the departmental account.

Account Title – University Information Services

Account No. – 860855

Account Description – This account should include all state-supported costs related to direct support for community and public relations. Direct costs include related operating expenditures such as publishing, advertising, and travel for public information purposes.

Account Title – Environmental Health and Safety

Account No. – 860861

Account Description – This account should include all state-supported costs related to direct support of activities required under OSHA (Occupational Safety & Health Administration) standards.

Account Title – Central Stores

Account No. – 860865

Account Description – This account should include all state-supported costs related to direct support of storehouse operations. Also, include only the pro rata share of position FTE if a position is shared with shipping and receiving account (860885). This account is subject to recharge for direct costs and inventory draws. Recharges for materials dispensed to departmental accounts from inventory may include a reasonable, campus determined, markup to cover inventory shrinkage and storage.

Account Title – Telephone & Telegraph

Account No. – 860875

Account Description – This account should include all state-supported costs related to direct support of campus telephone and telegraph services. Direct costs include the monthly rental charge, installation, toll calls, OGS tie lines, central console or PBX services. This account is subject to recharge for direct costs. Exclude the cost of the console and the console operator from the recharge.

Account Title – OGS Telecommunications

Account No. – 860877

Account Description – This account should include all state-supported costs related to direct OGS centralized services. This account must use University sub-object - 5496. This account is subject to recharge for direct costs.

Account Title – Central Typing Service

Account No. – 860880

Account Description – This account should include all state-supported costs related to direct support of a centralized typing service or typing pool. Direct costs include the cost of typewriters, word processing equipment and stationery.

Account Title – Child/Day Care Center

Account No. – 860883

Account Description – This account should include all state-supported costs related to direct operation of a childcare center for children of faculty and staff.

Account Title – Shipping & Receiving

Account No. – 860885

Account Description – This account should include all state-supported costs related to direct support of an on-campus delivery of supplies and equipment. Direct costs include only the pro-rata share of position FTE if the position is shared with the central stores account (860865).

Do not include: direct costs of campus mail and messenger services, include these costs as direct charge to the mail and messenger account (860845).

Account Title – Radiation Protection Service

Account No. – 860889

Account Description – This account should include all state-supported costs related to direct issuance and monitoring of radiation film badges, principally to hospital employees. Direct costs include disposal of radiological waste material and radiation protection personnel of laboratory facilities, such as accelerator laboratory, nuclear reactors used by various schools (e.g., pharmacy, medicine and dentistry).

Account Title – Medical Illustration/Media Services

Account No. – 860891

Account Description – This account is restricted to hospital operations at Stony Brook, HSC at Brooklyn, and HSC at Syracuse. This account should include all state-supported costs related to direct support of illustration, audio visual, and bulletin services unique to hospital operations and subject to inclusion in hospital subsidy/reimbursement. This account is subject to recharge for direct costs.

Account Title – Bio-Medical Laboratory

Account No. – 860892

Account Description – This account is restricted to hospital operations at Stony Brook, HSC at Brooklyn, and HSC at Syracuse. This account should include all state-supported costs related to direct support unique to hospital operations and subject to hospital subsidy/reimbursement. This account is subject to recharge for direct costs.

Account Title – Central Animal Services

Account No. – 860893

Account Description – This account is restricted to hospital operations at Stony Brook, HSC at Brooklyn and HSC at Syracuse. This account should include all state-supported costs related to direct support for the operation of a centralized animal care facility. Direct costs include the purchase, care, and preparation of laboratory animals for instructional and research programs. Where animal caretaking is considered immaterial, cost may be considered a direct departmental charge (e.g., psychology).

Account Title – Employee Health Services

Account No. – 860896

Account Description – This account is restricted to hospital operations at Stony Brook, HSC at Brooklyn, and HSC at Syracuse. This account should include all state-supported costs related to direct support unique to hospital operations where employee health examinations are required.

Do not include: student health services, ancillary and emergency medical services, include these costs as a direct cost to student health service account (860560).

Account Title – Scientific and Medical Instrumentation Facility

Account No. – 860898

Account Description – This account is restricted to hospital operations at Stony Brook, HSC at Brooklyn, and HSC at Syracuse. This account should include all state-supported costs related to direct support for the maintenance of devices unique to hospital operations where such costs are subject to hospital subsidy/reimbursement. This account is exempt from recharges.

A summary listing of the general institutional service accounts follows:

Account Number	Account Title
860801	Accreditation
860803	Campus Bussing Service
860805	Automotive Services
860808	Alumni Relations
860815	Central Duplicating and Printing
860820	Commencement
860835	Computer Services

860836	Computer Services – Academic (Secondary Account)
860837	Computer Services – Administrative(Secondary Account)
860838	Computer Services - Systems Development
860845	Campus Mail-Messenger
860850	Membership Fees – Institutional
860854	Publications
860855	University Information Services
860861	Environmental Health and Safety
860865	Central Stores
860875	Telephone & Telegraph
860877	OGS Telecommunications
860880	Central Typing Service
860883	Child/Day Care Center
860885	Shipping & Receiving
860889	Radiation Protection Service
860891*	Medical Illustration/Media Services
860892*	Bio-Medical Laboratory
860893*	Central Animal Services
860896*	Employee Health Services
860898*	Scientific and Medical Instrumentation Facility
860801	Accreditation
860803	Campus Bussing Service
860805	Automotive Services
860808	Alumni Relations
860815	Central Duplicating and Printing
860820	Commencement
860835	Computer Services
860836	Computer Services – Academic (Secondary Account)
860837	Computer Services – Administrative (Secondary Account)
860838	Computer Services - Systems Development
860845	Campus Mail-Messenger
860850	Membership Fees – Institutional
860854	Publications
860855	University Information Services
860861	Environmental Health and Safety
860865	Central Stores
860875	Telephone & Telegraph
860877	OGS Telecommunications

* Restricted accounts assigned to only the following campuses: Stony Brook, HSC at Brooklyn, and HSC at Syracuse for hospital operations.

II. Definitions

EXPENDITURE NACUBO FUNCTIONS

INSTRUCTION (00) – Expenditures for all activities that are part of an institution’s instruction program. This includes credit and noncredit courses; academic, vocational and technical instruction; remedial and tutorial instruction; regular, special, and extension sessions. Excluded are expenditures for academic administration when the primary assignment is administration (academic dean). Expenditures for department chairpersons and administrators for whom instruction is an important role are included. Include expenditures for noncredit offerings that are part of adult education or continuing education, as well as adult basic education courses.

RESEARCH (02) – Expenditures for all activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution.

PUBLIC SERVICE (03) – Expenditures for activities providing non-instructional services beneficial to individuals and groups external to the institution. Included in this category are community service activities for conferences, institutes, general advisory services and reference bureaus, consultation, and testing services. Also include cooperative extension efforts between the institution and outside agencies. Expenditures for operation and maintenance of broadcasting services operated outside the context of the institution’s instruction, research, and academic support programs are also included in this category.

ACADEMIC SUPPORT (01, 04) – Expenditures for support services for the institutions primary missions of instruction, research, and public service. The following two subcategories will be used:

Libraries (04)

Expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

Other (01)

Expenditures for services that directly assist the academic functions of the institution such as demonstration schools, audio-visual services, computing support, and academic administration. Academic computing to the three primary programs should be included here. Exclude administrative data processing, which will be shown as institutional support. Include Academic dean’s expenditures, such as deans of research, deans of graduate schools, and college deans but not expenditures for department chairpersons. Expenditures associated with the chief academic officer of the institution are classified as institutional support. Also include expenditures for formally organized academic advising.

Include expenditures for activities that provide the faculty with opportunities for personal and professional growth and development as well as expenditures for activities that evaluate and reward professional performance of the faculty. These include sabbaticals, faculty awards, organized faculty development programs.

STUDENT SERVICES (05) – Expenditures incurred for offices of admissions and the registrar, and activities with the primary purpose of contributing to students’ emotional and physical well being and intellectual, cultural, and social development outside the context of the formal instruction program.

This includes student activities, and services provided for particular types of students such as minority students, veterans, and handicapped students. Exclude from the category activities of the

chief administrative officer for student affairs as this is classified as institutional support. Expenditures for cultural events, student newspapers, and student organizations should be included.

Include expenditures for formally organized placement, career guidance, and personal counseling services for students. This includes vocational testing and counseling services and activities of the placement office. Also include expenditures for activities that provide financial aid services and assistance to students. Expenditures for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admissions. Include expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students previously enrolled (registrar).

INSTITUTIONAL SUPPORT (07, 08) – This function is broken down into two subcategories as follows:

General Administration (07)

Includes expenditures for all central executive-level activities concerned with management and long-range planning for the entire institution. This includes the president, chief academic officer, chief business officer, and chief student affairs officer and chief development officer. Also include the governing board, planning and programming and legal operations.

Include expenditures for operations related fiscal control and investments, the accounting office, bursar's office, and internal and external audits, as well as allowances for bad debts. Include expenditures related to general administrative operations and services, including expenditures for personnel administration.

General Institutional Support (08)

Expenditures related to space management, purchase and maintenance of supplies and materials, campus-wide communication services, general stores, and printing shops. Include computer services providing support for institution-wide administrative functions.

Also include expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development and fund raising.

OPERATION AND MAINTENANCE OF PLANT (06) – Expenditures of current operating funds for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; environmental safety; hazardous waste disposal; space and capital leasing; and facility planning and management.

SCHOLARSHIPS AND FELLOWSHIPS (15) – Expenditures in the form of grants to students resulting from the selection by the institution or from an entitlement program. This includes grants-in-aid, trainee stipends, prizes, and awards. Tuition and fee remissions to students should be included here. If the tuition and fee remission was granted because of faculty or staff status or family relationship of students to faculty or staff, then the expenditure should be recorded as an employee benefit in the appropriated functional expenditure category.

AUXILIARY ENTERPRISES (09, 10, 11, 12) – Auxiliary enterprises furnish goods or services to students, faculty, and staff for a fee. These enterprises are managed as a self-supporting activity. Examples include the following: residence halls, food services, intercollegiate athletics, college stores, faculty clubs, faculty and staff parking, transportation services, faculty housing, and student health services.

Forms

There are no forms relevant to this procedure.

Related Procedures

SUNY Object File (OBJI)

OSC Object File (OBJO)

Other Related Information

[Classification of Instructional programs, US Department of Education](#)

[New York State Office of the State Comptroller, Accounting System User Procedures Manual](#)

[SUNY University Controller's Office Charts of Accounts Fiscal Coding Structure](#)

[Bulletin A462S revised July 1, 2015](#) - NYS Central Accounting System and SUNY Accounting System

Authority

Office of the University Controller Accounting Requirements.

History

There is no history relevant to this procedure.

Appendices

There are no appendices relevant to this procedure.