

Banner Account Codes Reference Guide

October 2021



Changes Since February 2020 Revision

Account Codes Added

61215 Faculty Winter Session

Payments to faculty for teaching winter session. A group position number (more than one person may be paid from the same position) is needed for payroll.

77786 Subaward Red Clay State Park

77787 Subaward University of the South

77788 Subaward Townsend Cultural Center

77789 Subaward Auburn University

77790 Subaward University of Kentucky

77791 Subaward University of Mississippi

77792 Subaward Africian American Heritage Society

77793 Subaward University of Maryland

77794 Heritage Foundation Williamson Cnty

77795 Subaward University of Virginia

77796 Subaward Pennsylvania State Univ

77797 Marian University

Account Codes Deleted

73199 Individual Instate Dual Service

73299 Out of State or Country Dual Service

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, moving allowances, and 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.
- 61215 Faculty Winter Session**
Payments to faculty for teaching winter session. A group position number (more than one person may be paid from the same position) is needed for payroll.
- 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.
- 61235 Adjuncts Non-Teaching**
Payments made to Non-Teaching academic employees who are paid a flat rate.
- 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, moving allowances, and 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, moving allowances, and 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.
- 61619 Bowl Game Extra Compensation**
Special payments to regular professional support employees per contract or with Presidential approval for employees without a contract. 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.
- 61623 Professional Health Incentives**
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.
- 61661 Coaches Temporary Hourly**
Temporary coaches 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, moving allowances, and 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**
Travel within the state of Tennessee by University employees 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.
- 73199 Individual In-state Dual Service**
Used only on Restricted Dual Service Agreements to post reimbursement
- 73210 Individual Out-of-State**
Same as 73110 except includes travel out of Tennessee and within the United States.
- 73250 Individual Out-of-Country**
Same as 73110 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.

79735 Athletic Non-Sport Scholarships

Cost of non-sport 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.

75123 Solid Waste

Fee charged by local utility company for handling solid waste.

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 – Land Trust for Tennessee
77764 Subaward – Battle of Franklin Trust
77765 Subaward – University of So Alabama
77766 Subaward – RMC Research Corporation
77767 Subaward – Rhodes College
77768 Subaward – City of Memphis Housing
77769 Subaward – Williamson County Conven
77770 Subaward – East Tennessee Kingsport
77771 Subaward – Metro Historical Commiss
77772 Subaward – Museum of Early Southern
77773 Subaward – Carnegie Mellon Univ
77774 Subaward – Stony Brook University
77775 Subaward – Nova Southeastern Univ
77776 Subaward – Univ of Wisconsin Oshkosh
77777 Subaward – Univ of Missouri St Louis
77778 Subaward – Regents Univ of Minnesota
77779 Subaward – Regents Kennesaw State University
77780 Subaward – City of Thompson’s Station
77781 Subaward – Tennessee State Museum
77782 Subaward – Hist Franklin Mas Hall Fndn
77783 Subaward – Franklins Charge
77784 Subaward – ResultED LLC
77785 Subaward – Civil War Trails
77786 Subaward Red Clay State Park
77787 Subaward University of the South

77788 Subaward Townsend Cultural Center
77789 Subaward Auburn University
77790 Subaward University of Kentucky
77791 Subaward University of Mississippi
77792 Subaward Africian American Heritage Society
77793 Subaward University of Maryland
77794 Heritage Foundation Williamson Cnty
77795 Subaward University of Virginia
77796 Subaward Pennsylvania State Univ
77797 Marian University

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 Ann Campbell Early Learning Center
- 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
- 58516 Service Charges on Noyce 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
- 58692 Rebate CARES Act
- 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
58281	Athletic Yard Sale
58290	Athletic Parking Events
58300	NCAA Proceeds
58310	Athletic Licensing
58340	Athletic Fee Capital
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
59205	Summer 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
59270	Vending Commissions – Housing
59280	Miscellaneous Income - Housing
59297	Bad Debt Allowance Housing

Parking Services

59300	Student Parking Services
59310	Employee Parking Decals
59320	Parking Fines
59330	Metered Parking
59335	Visitor Permits
59340	Vehicle Immobilization Boot
59350	Bus Ad Sales
59360	Shuttle Service
59365	Department Shuttle Services
59370	Special Event Parking
59375	Event Set Up
59380	Parking Garages
59385	Parking Services Advertising

- 59390 Auction Revenue
- 59392 Parking Damage Charges
- 59397 Bad Debt Allowance Parking Services

Vending

- 59410 Vending Drinks
- 59420 Vending Candy

Wellness Facility

- 59550 Student Activity Fees
- 59560 University Memberships
- 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

59654	Postal Services Taxable
59655	Postal Supplies
59656	Passport Acceptance Fee
59657	Passport Photo Fee
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
59754	TN Miller Concessions
59755	TN Miller Club Rental Taxable
59757	Bad Debt Allowance TN Miller
59759	TN Miller Miscellaneous Taxable