



The State University  
of New York

University Controller's Office

# CHART OF ACCOUNTS FISCAL CODING STRUCTURE

User Guide

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## 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.). With the Statewide Financial Management System (SFS) go live in April 2012, the concept of cost centers is only used for the SUNY Chart of accounts, PAYSERV position pools and interagency journal vouchers between future phase agencies. All SUNY Cost Centers are mapped to valid SFS People Soft chart fields and translated during the transmit process.

This procedure is divided into two sections:

- I. Account number structure, which comprises the eight-digit account number:
  - A. School, college or division
  - B. Function
  - C. Department within campus or university-wide programs
  - D. Sub-account number
  - E. SFS Crosswalks
    1. Department Codes
    2. Program Codes
    3. Fund Codes
- II. Standard University Wide Accounts, which identify standard accounts used across many campuses and are grouped by expenditure function as follows:
  - A. Student Support Services
  - B. Maintenance and Operation Costs of Capital Asset – Plant Facilities
  - C. General Administration
  - D. General Institutional Services

# Process

## I. Account Number Structure

### Program Code

Information captured in the SFS Program code relates directly to Appropriation Bill Copy. Program is required on all appropriated expense transactions. Program is considered a statewide ChartField in SFS, and as such has been configured under the SHARE SetID, which means all agencies will be able to access the complete list of Program Codes in the SFS. This also supports the ability to suballocate, transfer and interchange appropriations within and between agencies. The SFS program code is 5 positions. The 10 position Program code found on the SUNY Chart of accounts (COA) is for SUNY use only and has been mapped to a valid SFS Program code. See the Variable to Fund Program Conversion table described later in this bulletin. SFS program codes are either transactional or budgetary and cannot be used for both purposes.

### 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 on the basis of goods and services purchased. 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 subdivision 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

The concept of Major Object codes at the segregation level changed to a single segregation level with the SFS Go live in April 2012 for SUNY. The segregation accounts currently in use are as follows:

#### **OSC/SFS Segregation 50010 is comprised of the following categories:**

##### **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.

##### **Personal service – temporary**

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.

##### **Holiday/Overtime**

This class of expenditure represents payments for personal service or temporary service for holiday or overtime pay rendered by employees. Charges to this major object are further analyzed by the applicable sub-object.

##### **Other than personal service – Contractual Services**

This object classification encompasses all payments for contractual services. Charges to this major object are further analyzed by applicable sub object codes.

### Other than personal service – Supplies and Materials

This object classification encompasses all payments for supplies and materials. Charges to this major object are further analyzed by applicable sub object codes.

### Other than personal service – Travel

This object classification encompasses all payments for travel. Charges to this major object are further analyzed by applicable sub object codes.

### Other than personal service – Equipment

This object classification encompasses all payments for equipment. Charges to this major object are further analyzed by applicable sub object codes.

### Fringe Benefits

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

### OSC/SFS Segregation 60300 is comprised of the following category:

6 Local Assistance Appropriation

### OSC/SFS Segregation 00000 is comprised of the following category:

7 Capital Appropriation

### Sub-Objects

A four-digit SUNY code identifies the sub-object classification of expenditure and is crosswalked to a valid SFS Account number. A complete description of all SFS Account descriptions can be found in the OSC Guide to Financial Operations (GFO) <http://www.osc.state.ny.us/agencies/guide/MyWebHelp/>, section IV.4A. A complete description of all SUNY sub-objects, along with the SFS Account crosswalk, can be found in the NYS Statewide Financial Management (SFS) and SUNY Accounting System bulletin A462S located on the SUNY portal, <https://www2.sysadm.suny.edu/ASProject/5YPP/files/Finance/smrtTraining.cfm?activepage=4>. When completing transactions in the SUNY Web FMS the SUNY object format is 5XXXX0.

### Valid OSC Segregation/Sub-Object Relationship

Each object of expenditure identifies a corresponding OSC Segregation (see the GFO/Bulletin A462S) for a complete listing:

University Sub-Object Range:		OSC Segregation Conversion:
0000-1999	Personal Service Regular (PSR)	50010
2000-2999	Temporary Service (PST)	50010
various	Holiday/Overtime Pay	50010
3000-3999	Supplies and Materials (includes fuel oil)	50010
4000-4999	Employee Travel & Moving	50010
5000-5999	Contractual Services	50010
5510-5556	Utilities	50010
5901-5999	Local Assistance	60300
6500	Unallocated	-
7000-7491	Equipment Purchases (Other than Capital)	50010
7500-7990	Capital Construction	00000

8000-8999	Fringe Benefits	50010
9100-9859	Recharges	50010

The 6000 object of expenditure is "savings," which is utilized exclusively for budgetary purposes and is netted from the total major object level (50010). The 6500 object of expenditure is "unallocated" precluding any additional major object identification.

The following object codes can be used for budgetary purposes only. All other objects are used for expenditure and encumbrance purposes.

- 0000 Personal Service Regular- Non Instructional
- 0410 Personal Service Regular –Instructional
- 1610 Personal Service - Unassigned
- 2000 Personal Service Temporary - Non Instructional
- 2410 Personal Service Temporary - Instructional
- 2610 Personal Service Temporary - Students
- 1970 Holiday/Overtime
- 3000 Supplies
- 3401 Utilities - Consumable (i.e fuel)
- 3798 Interdepartmental Transfers
- 4000 Travel
- 5000 Contractual
- 5500 Utilities Non Consumable/Other Utilities
- 7000 Library Acquisition
- 7200 Equipment
- 7530 Capital Construction
- 8000 Fringe Benefits
- 5900 Local Assistance
- 6000 Savings
- 6500 Unallocated (for use by System Admin only)
- 9110 Recharges - Computer Services
- 9210 Recharges - Central Stores
- 9310 Recharges - Telephone
- 9410 Recharges - Mail & Messenger
- 9510 Recharges - Central Duplicating
- 9610 Recharges – Automotive
- 9831 Recharges – Bioelectronics Lab
- 9841 Recharges – Radiation Protection Services
- 9851 Recharges – Scientific Medical Instrument

**Department - Cost Center Unit - Variable – Year**

As discussed above, with the Statewide Financial Management System (SFS) go live in April 2012, the concept of cost centers is only used for the SUNY Chart of accounts, PAYSERV position pools and Interagency journal vouchers between future phase agencies. All SUNY Cost Centers are mapped to valid SFS People Soft chartfields and translated during the transmit process. The required SFS People Soft chartfields for expenditure cost centers include department, fund, program code, and budget reference year. If the cost center is federally funded then program and activity code are required. The required SFS People Soft chartfields for revenue cost centers include department and fund.

The cost center is comprised of four elements and is 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:

<u>Position</u>	<u>Description</u>
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

The Legacy Agency Code (28XXX) is used for SUNY and PAYSERV purposes. Each legacy agency code has been mapped to a valid SFS Department Code. As with the SFS Program code both a budgetary and transactional People Soft Chartfield value has been assigned for each agency code. Please refer to the Department Code Crosswalk – Legacy to SFS table below. It is also important to note that the SFS Department codes for SUNY and the SUNY Construction fund are different in SFS. The SUNY department codes are within the General Ledger Business Unit (GLBU) SNY01, the SUNY Construction Fund department codes are within the GLBU SCF01.

### **Department Code Crosswalk- Legacy to SFS**

<u>GLBU</u>	<u>Legacy Agency Code</u>	<u>Agency Description</u>	<u>SFS Dept. Code</u> (Transactional)	<u>SFS Dept. Code</u> (Budgetary)
SNY01	28010	SUNY at Albany	3320239	3320039
SNY01	28020	SUNY at Binghamton	3320202	3320002
SNY01	28030	SUNY at Buffalo	3320206	3320006
SNY01	28050	SUNY at Stony Brook	3320215	3320015
SNY01	28100	HSC - Brooklyn	3320218	3320018
SNY01	28110	HSC - Syracuse	3320211	3320211
SNY01	28150	SUNY Brockport	3320221	3320021
SNY01	28160	SUNY Buffalo	3320207	3320007
SNY01	28170	SUNY Cortland	3320214	3320014
SNY01	28180	SUNY Fredonia	3320209	3320009
SNY01	28190	SUNY Geneseo	3320222	3320022
SNY01	28200	SUNY Old Westbury	3320216	3320016
SNY01	28210	SUNY New Paltz	3320224	3320024
SNY01	28220	SUNY Oneonta	3320203	3320003
SNY01	28230	SUNY Oswego	3320212	3320012
SNY01	28240	SUNY Plattsburgh	3320226	3320026
SNY01	28250	SUNY Potsdam	3320227	3320027
SNY01	28260	SUNY Purchase	3320223	3320023
SNY01	28270	SUNY IT (Utica/Rome)	3320229	3320029
SNY01	28280	Empire State College	3320201	3320001
SNY01	28350	SUNY Alfred	3320208	3320008
SNY01	28360	SUNY Canton	3320225	3320025
SNY01	28370	SUNY Cobleskill	3320230	3320030
SNY01	28380	SUNY Delhi	3320205	3320005

SNY01	28390	SUNY Farmingdale	3320217	3320017
SNY01	28400	SUNY Morrisville	3320228	3320028
SNY01	28430	Cornell University	3320204	3320004
SNY01	28510	Ceramics- Alfred Univ.	3320210	3320010
SNY01	28550	Forestry- ESF	3320213	3320013
SNY01	28570	SUNY Maritime	3320219	3320019
SNY01	28580	SUNY Optometry	3320220	3320020
SNY01	28610	General University- Wide Control	3320240	3320000
SNY01	28650	System Administration	3320241	3320000
SNY01	28710	General State Charges	3320245	3320000
SNY01	28730	Community Colleges	3320244	3320000
SNY01	28770	All State Op. Colleges & Schools	3320200	3320000
SNY01	28790	Fiduciary Stud Loan - Fed & State	3320242	3320000
SNY01	28840	Debt Service Fund – DIF Special	3320246	3320000
SNY01	28870	Revenue - Student Aid	3320243	3320000
SCF01	28990	SUCF Admin.	6170200	6170000
SCF01	28010	Albany	6170201	6170000
SCF01	28150	Brockport	6170202	6170000
SCF01	28160	Buffalo College	6170203	6170000
SCF01	28170	Cortland	6170204	6170000
SCF01	28180	Fredonia	6170205	6170000
SCF01	28190	Geneseo	6170206	6170000
SCF01	28020	Binghamton	6170207	6170000
SCF01	28210	New Paltz	6170208	6170000
SCF01	28220	Oneonta	6170209	6170000
SCF01	28230	Oswego	6170210	6170000
SCF01	28240	Plattsburgh	6170211	6170000
SCF01	28250	Potsdam	6170212	6170000
SCF01	28050	Stony Brook	6170213	6170000
SCF01	28100	Brooklyn HSC	6170214	6170000
SCF01	28110	Syracuse HSC	6170215	6170000
SCF01	28430	Cornell	6170216	6170000
SCF01	28550	ESF	6170220	6170000
SCF01	28570	Maritime	6170221	6170000
SCF01	28350	Alfred	6170222	6170000
SCF01	28360	Canton	6170223	6170000
SCF01	28370	Cobleskill	6170224	6170000
SCF01	28380	Delhi	6170225	6170000
SCF01	28390	Farmingdale	6170226	6170000
SCF01	28400	Morrisville	6170227	6170000
SCF01	28260	Purchase	6170229	6170000
SCF01	28030	Buffalo University	6170230	6170000
SCF01	28200	Old Westbury	6170231	6170000
SCF01	28510	Alfred Ceramics	6170235	6170000
SCF01	28650	System Admin	6170236	6170000
SCF01	28270	Utica-Rome	6170239	6170000
SCF01	28280	Empire-SCF	6170240	6170000
SCF01	28580	Optometry	6170241	6170000
SCF01	28770	University Wide	6170280	6170000



**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. Below are the most commonly used cost center variables.

Income Fund Offset:	1R
Income Fund Reimbursable:	
General	0R
Tuition	TR
Hospital	5R
Dormitory Operating	4R
Dormitory Sponsored	SD
Hospital IFR – Operational:	
HSC Brooklyn	7H
Stony Brook	8H
HSC Syracuse	9H
Long Island Veterans Home	8V
State Purpose:	
Regular	3R
Miscellaneous	3X
Stabilization	SF
Dormitory Rehabilitation	74
Banking Services	BS
Local Assistance:	
Miscellaneous	LX
Community Service	CS
Senate/Assembly Majority Projects	MU
Debt Service	CR
PELL Grant	76
Smart Grant	SG
ACG Grant	AG
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:

2011-2012 = 11  
 2012-2013 = 12  
 2013-2014 = 13  
 2014-2015 = 14

**Variable to Fund/Program Crosswalk**

<u>Name</u>	<u>Var</u>	<u>Legacy Fund</u>	<u>SFS Fund</u>	<u>SFS Prog. Code</u> (Transactional)	<u>SFS Prog. Code</u> (Budgetary)
State Purpose:					
Regular	3R	00300	10050	N/A at this time	N/A at this time
Miscellaneous	3X	00300	10050	N/A at this time	N/A at this time
Income Fund Reimbursable:					
General	0R	34510	22653	50585	50938
Tuition	TR	34547	22659	50592	50931
Hospital	5R	34546	22658	50589	50934
Dormitory Operating	4R	33947	21937	50583	50940
Dormitory Sponsored	SD	33947	21937	50583	50940
Income Fund Offset	1R	34512	22655	50584	50939
Hospital IFR – Operational:					
HSC Brooklyn	7H	34522	22656	50646	50934
Stony Brook	8H	34522	22656	50646	50934
HSC Syracuse	9H	34522	22656	50646	50934
Long Island Veterans Home	8V	34509	22652	50590	50933
Stabilization	SF	34531	22657	50595	50928
Residence Hall Rehabilitation	74	074XX	301XX	45969	45926
Banking Services	BS	33412	55057	50591	50932
Local Assistance:					
Miscellaneous	LX	00100	10000	Various	Various
PELL Grant	76	26791	25204	50578	50945
Smart Grant	SG	26776	25202	50577	50946
ACG Grant	AG	26775	25201	50576	50947
Supplemental Educational Opp. Grant	9T	267BF	25218	50573	50949

Federal College Work Study	9W	267BF	25218	50574	50948
Nursing Loan Federal	35	2219A	20957	50582	50941
Nursing Loan State	A5	221B2	20959	50582	50941
Disadvantaged Health Scholarship	M4	267AT	25217	50582	50941
Capital Projects Fund	Misc	25217	30000	Various	Various
Perkins Loan Federal	58	22159	20950	50582	50941
Perkins Loan State	D8	22159	20950	50582	50941
Health Professional Federal	90	22170	20954	50582	50941
Health Professional State	70	22170	20954	50582	50941

For additional values go to [www.sfs.ny.gov](http://www.sfs.ny.gov), then in the user resources drop down menu select “conversion/cutover”, then click the “SFS Conversion Crosswalk Tables” Link. Information will be in the “Fund to Fund” tab.

### Account Numbers - Chart of Accounts

The purpose of this chapter of the bulletin is to define the elements that comprise the eight-digit SUNY COA 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-XX	
0411XX-XX	
09YYXX-XX	
04YYXX-XX	Community Projects Fund State/Assembly Minority Initiatives
05YYXX-XX	
13XXXX-XX	Not currently used
14XXXX-XX	Not currently used
15XXXX-XX	Not currently used
16XXXX-XX	Not currently used
06YYXX-XX	Other State Agency
08YYXX-XX	Building Repairs
1011XX-XX	
1111XX-XX	

1211XX-XX	
1311XX-XX	
07YYXX-XX	Minor Rehabilitation
1411XX-XX	
1511XX-XX	
1611XX-XX	
1711XX-XX	
18XXXX-XX	Student Aid
1968XX-XX	Educational Opportunity Center
1969XX-XX	Educational Opportunity Program
2015XX-XX	Student Loan
23YYXX-XX	Other Agency Flow Through
29XXXX-XX	Tuition Reimbursement
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	Supplemental Operating fund (2009)
94XXXX-XX	Unassigned
95XXXX-XX	Unassigned
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. If the NACUBO classification found on the COA record is different than the account function, the NACUBO classification is used for financial reporting purposes.

<u>Code</u>	<u>Title</u>
XX00XX	Instruction and Departmental Research
XX01XX	Organized Activities
XX02XX	Organized Research
XX03XX	Public Service
XX04XX	Libraries
XX05XX	Student Service
XX06XX	Maintenance and Operation of Physical Plant
XX07XX	General Administration
XX08XX	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:

<u>Code</u>	<u>Title</u>
44XXXX (003).	Business Administration, School of; also indicates state purpose fund

<b>4400XX</b>	Instruction and Departmental Research Function; also indicates I&DR functional group 01
440001	Dean's Office
440002	Accounting
440087	Secretarial Science
	or
<b>8607XX</b>	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 Definitions 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.

900875-00	New York Telephone
900875-01	NYT-Pro-Conversion Accounts
900875-02	NYT-Start-Up Costs
900875-03	NYT-WATS and Line Charges
900875-04	NYT-DID Rental and Trunks
900875-99	New York Telephone

### 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**

<u>Account Number</u>	<u>Fund</u>
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 1411XX-XX 1511XX-XX 1611XX-XX 1711XX-XX	Minor Rehabilitation (00200)
18XXXX-XX	Student Aid (34512)
1968XX-XX 1969XX-XX	Educational Opportunity Center (34512) Educational Opportunity Program (34512)
2015XX-XX	Student Loan (221XX, 265XX, 267XX)
23YYXX-XX	Other Agency Flow Through (various funds)
29XXXX-XX	
3013XX-XX 3813XX-XX 3917XX-XX	Hospital Income Fund Reimbursable – Operational (34522) Long Island Veterans Home (34509)
40XXXX-XX 86XXXX-XX	Educational and General (34512)
8709XX-XX	Dormitory Income Fund Reimbursable-Operational (33947)
88YYXX-XX 89XXXX-XX	State Purpose – Legislative Additions (34512) State Purpose – Miscellaneous (34512)
90XXXX-XX 91XXXX-XX	State University Income Fund Reimbursable General (34510)
9009XX-XX 9109XX-XX	Dormitory Income Fund Reimbursable – General (33947)
9213XX-XX	Hospital Income Fund Reimbursable –General (34536)
93XXXX-XX 94XXXX-XX 95XXXX-XX	Unassigned at this time
96XXXX-XX	State University Tuition Reimbursable (34547)
97YYXX-XX	Local Assistance (00100)
98XXXX-XX	State Purpose Provisional (34512)
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  
860519 Counseling International Students  
860520 Counseling Disabled Students  
860521 Counseling Veterans  
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:

<u>Account Number</u>	<u>Account Title</u>
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
860541	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 must be coded with a valid utility object code from the list below (for updates see Bulletin A-462-S):

3494 – H&C Commodity-Low Sulfur Coal  
3495 – Fuel Oil  
3496 – Coal  
3497 – H&C Transmission  
3499 – Other Consumable Fuels  
5501 – PASNY Electrical Services  
5551 – Natural Gas  
5552 – Electricity  
5553 – Steam  
5554 – Chilled Water  
5555 – Water-Non Municipal  
5556 – Sewage  
5557 – Electricity Transmission  
5558 – Gas Transmission  
5559 – Methane  
5560 – Propane (non vehicle use)  
5561 – H&C Commodity Bio Oil  
5562 – H&C Commodity Bio Oil Blend

Utilities:

Account Title – Electricity

Account No. – 860670

Account Title – PASNY Electrical Purchases

Account No. – 860673

Account Title – Natural Gas

Account No. – 860674

Account Title – Purchase Steam

Account No. – 860677

Account Title – Water

Account No. – 860680



Account Title – Sewage  
Account No. – 860683

Account Title – Fuel Oil  
Account No. – 860686

Do not include: gasoline in support of administrative fleet or maintenance motorized equipment (include in account 860805 or 860630).

Account Title – Other Fuels  
Account No. – 860689

This account should include all state supported costs related to propane gas.

Account Title – Coal  
Account No. – 860690

Account Title – Purchased Chilled Water  
Account No. – 860693

Account Title – Energy Management Control System  
Account No. – 860696

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)**

<u>Account Number</u>	<u>Account Title</u>
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
860690	Coal
860691-860692	Secondary Accounts
860693	Purchased Chilled Water
860694-860695	Secondary Accounts
860696	Energy Management Control System
860697-860698	Secondary Accounts

**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.

<u>Account Number</u>	<u>Account Title</u>
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 HALL 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
870990	Coal
870991-870992	Secondary Accounts
870993	Purchased Chilled Water
870994-870995	Secondary Accounts
870996	Energy Management Control System
870997-870998	Secondary Accounts

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

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 definitions of the maintenance accounts in the hospital function are 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**

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	Hospital - 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

- C. 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.

- D. **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.

- E. **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:**

<u>Account No.</u>	<u>Account Title</u>
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



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.

- F. 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:

<u>Account No.</u>	<u>Account Title</u>
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

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

# 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.

## **Other Related Information**

In support of this procedure, the following links and/or references to additional resources for related information are included:

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

New York State Office of the State Comptroller, Guide to Financial Operations  
<http://www.osc.state.ny.us/agencies>

NYS Statewide Financial Management (SFS) and SUNY Accounting System – Bulletin A462S – object listing  
<https://www2.sysadm.suny.edu/ASProject/5YPP/files/Finance/smrtTraining.cfm?activepage=4>