



RMU Account Handbook

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INTRODUCTION

This handbook provides guidelines to help budget managers, requisitioners, and all other employees decide which accounts to charge. It gives a brief explanation of what types of expenses should hit each of the most used accounts.

Please read through the handbook and highlight the information that pertains to you. Refer to it whenever you prepare a requisition, check request, or assign an account number to an invoice.

The handbook does not include all available accounts or accounts used only by a very small segment of the university. If you do not see an account that you would like to use or need guidance regarding when to use it, please contact either the Controller, Assistant Controller, or your Financial Planning and Analysis support member.

The handbook will be periodically updated via the RMU website. A notice will be sent when updates are made. This version is updated as of June 1, 2007.

Thank you for your cooperation.

FREQUENTLY USED ACCOUNTS

Purchase orders are required for all purchases of supplies, furniture, fixtures and equipment of \$250 or more.

Please use the chart on page 5 if you are not sure if an item is a fixed asset, a non-capital asset, or a supply.

16000-16999-Fixed Assets

If the **unit price** of your purchase of goods is \$1000 or more **and** the good has a useful life of **more** than one year, the charge should be assigned to a fixed asset account 16000-16999.

Item	Charge To
Furniture, Fixtures & Equipment	16730-FFE Clearing
Library Books	16830-Library Clearing
Computer Hardware	16960-Computer Hardware Clearing
Computer Software	16930-Computer Software Clearing

73000-73999—FF&E and Supply Accounts

Non-Capital Assets

If **either** the **unit price** of your purchase of goods is between \$250 and \$999.99 **or** the item will **not** be used up within one year, it should be charged to 73350-Non-Capital Equipment Expense. Computer Software is the only exception to this rule. All computer software with a unit price less than \$1000 should be charged to 73540-Non-Capital Software.

Supplies

All goods, which will be used up within one year, and all items with a unit value less than \$1,000 should be recorded as a supply. If your purchases are supplies, the charges should be assigned to the supply account that best describes the item's use (Accounts 73060 thru 73560).

73060-Educational Supplies – Supplies related to the end user's "core business." Items used in the classroom, labs, and sports programs. Some examples of these items are chemicals, textbooks, projector light bulbs, drum sticks & clips, sheet music, medical supplies, hurdles, goals, pucks, etc.

73070-Office Supplies – Supplies used in the office relating to day-to-day operations. Some examples of these items are pens, pencils, envelopes, note pads, staples, rulers, kitchen supplies, water cooler rental and refills, etc.

(Note: Accounts 73060 & 73070 were both formerly included in account 73050, Instructional and Office Supplies, prior to 6/1/07. #73050 is inactive effective 6/1/07)

73150-Maintenance Supplies – Supplies used to maintain the physical plant. Some examples of these items are nails, plants, mulch, light bulbs, wires, small tools, etc. Only Facility departments should use this account.

73200-Custodial Supplies – Supplies used to keep the University clean. Some examples of these items include cleaning products, mops, brooms, toiletries, etc. Only Facility departments should use this account.

73210- Apparel & Uniforms (was Jerseys)- Supplies for sport teams (ISC, Athletic, Intramural, etc.) and employee uniforms.

73300-Other Supplies – This account is inactive as of 6/1/07.

73310- Promotional/Marketing Materials- Supplies used to promote RMU and/or give-aways at RMU functions. Some examples include items with the RMU logo (pens, shirts, mugs), prizes, plaques, artwork, parking tags, gift certificates, etc.

73350- Non-Capital Equipment- Contains items where the unit price of the purchased equipment is less than \$1,000 and has a life of greater than 1 year (the item will **not** be used up within one year)

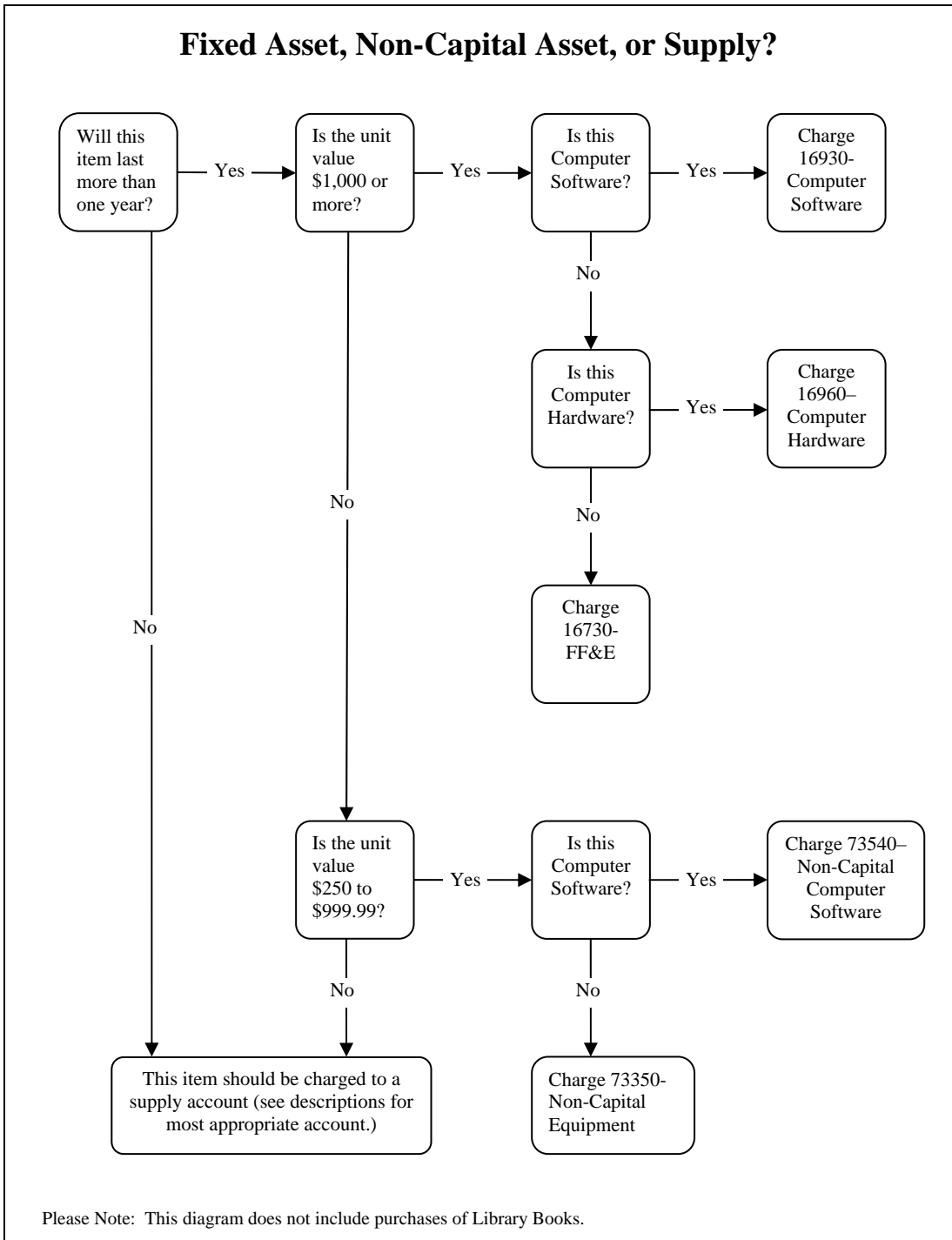
If the unit price of the purchased equipment is \$1,000 or more and the life is greater than 1 year, the charge should be assigned to a capital account (fixed asset accounts 16000-16999.)

This line item also includes shoes and other athletic equipment like helmets and shin guards. This is because NCAA rules specifically state that shoes are athletic equipment, and athletic equipment is not apparel or part of a uniform.

73530- Periodicals- Library departments use this account for journals, magazines, newspapers, newsletters, etc. that are received on an annual basis through subscriptions. All other subscriptions should hit # 78500. Non-Library departments should use this account for purchases of books and/or supplies used to enhance job knowledge but not added to the Library collection.

73540- Non-Capital Software -Purchase of computer software with a unit value less than \$1,000. If the software is \$1,000 or more, it should be charged to # 16930.

73560- Non-Capital Hardware- Purchase of computer hardware with a unit value less than \$1,000 (mouse, keyboard, computer accessories, etc.)



74000-74999— Purchased Service Accounts

Purchase orders are not required for services.

74050-Internal Copying and Printing – All copying or printing that is done using departmental convenience copiers, laser printers, and/or jobs that are processed at the on-site IKON Center.

74200-Consulting Fees – Costs associated with utilizing someone who is an expert in a particular field which is providing a unique service of either a technical or professional nature to the University. All expenses related to the work should be charged to consulting fees including related material, travel, and meals where applicable. Honorariums to non-employees should be coded to this line item.

74250-Service Contracts – The cost of service and/or support contract and/or agreements. Some examples of these include repair and maintenance of furniture, fixtures, and equipment, waste removal, pest control, software support contracts, maintenance agreements, renting access to a database, paycheck processing, etc.

74350-External Printing Costs associate with jobs that are sent to outside printing companies. Typically this work will be coordinated through the Public Relations department. The Public Relations department can assist in determining the most cost effective way to produce a job and if the request should be sent to the IKON Center or to an external printer for processing. Also includes external printing of non-capital signs and banners.

74500- Other Services- This account is inactive as of 6/1/07.

74505- Temporary Help- Costs associated with temporary agencies or other labor that does not require an expert in a particular field or providing a unique service. These monies are paid via invoices, not payroll. This does not include officials & scorekeepers (see account # 74850.)

74510- Fees, Licenses, Permits & Fines- Used for business privilege licenses, licenses required for certification and/or accreditation, regulator filing fees, occupational license fees, municipal fees, late fees, penalties, permits fees, compliance fees/fines, etc. This does not include costs associated with dues to belong to associations/memberships.

74515-Direct Mail- Costs associated with purchasing list of names and processing mass mailing of materials. This does not include the postage associated with the mailings (see account #78650).

74700-Repairs & Maintenance – Non-contracted repairs, maintenance, or services for the physical plant structures and equipment. The materials used, however, are charged to account 73150-Maintenance Supplies. A purchase order is required for these supplies if the cost is more than \$250.

74850- Officials & Scorekeepers- Costs associated with Athletic and ISC team events that require external personnel for officiating and keeping score at games.

75000-75999—Utilities

75450-Wireless Communications – This account includes all cellular telephones, pagers and other wireless communication devices.

- Business Wireless Plans – These consist of plans that are required by the nature of your job. These plans are set up by the university and paid directly to the service provider. These plans should be charged to the wireless communications account.

Please note, RMU does not endorse the use of cell phones as your primary means of communication.

78000-78999—Other Expenses Accounts

Purchase orders are not required for any of the following expenses.

78250-Sponsorships - Used when a department sponsors another organization for the purposes of that area's advancement. If the sponsorship is for the purposes of institutional advancement, the President or a Senior Vice-President must approve. We are considered a sponsor if our name appears in a brochure for an event we gave money to and we do not attend the event (see # 78275 - Professional Development if attending the event.) Please remember that anything using the RMU logo should be approved by Public Relations. Also, lobbying sponsorships are highly regulated and limited. Please contact the Controller for more details.

78255- Internal Rent Expense- Internal transfer between RMU departments for rental of facility space. Mostly related to rental of rooms/areas in Sewall Center and ISC. This is budgeted by CFS and ISC area only, individual departments do not have to budget this expense.

78265- Rental Expense- Costs related to renting an item from an outside vendor. Some examples of these include renting of robes, sound systems, portable toilets, external space, tents, operating lease payments, furniture, fixtures, and equipment. If labor is included on an invoice for a rented item, this is also charged to rental expense.

78275- Professional Development- Used to capture costs associated with developing and/or training Faculty and Staff. Some examples are entrance fees for clinics, seminars, conferences, sponsorship event that is attended by an RMU employee, consultants time if coming to RMU campuses for personnel training, etc.

78280- Lodging- Costs associated with sleeping quarters (hotels, motels, etc.) when traveling on official University trips. This includes Athletic team travel.

78285- Transportation- Costs associated with airfare, mileage, parking, road toll, cab fare, car allowance, car rental (and fuel), etc. when traveling on official University trips. This includes Athletic team travel.

78290-Meals & Entertainment - Costs associated with non-Parkhurst meals, and entertaining when traveling/performing on behalf of RMU. Also includes Athletic team meals and student entertainment programs. Other items can be flowers, cards, cakes, small gifts, etc.

78295- Recruiting- Contains costs related to student recruitment. Also used for employee recruiting process (travel, hotel, meal, etc.), and relocation/moving expense for employees.

78300-Sales Tax Expense- Sales or use tax expense incurred for purchases of goods/services not meeting state sales tax exemption criteria or where RMU does not meet state exemption standards.

78350-Travel & Professional Development – This account is inactive as of 6/1/07.

78400-Parkhurst-Internal Food Service – Only expense for on-campus services provided by Parkhurst should be charged to this account. This includes departmental charges at the Food Court, Barista Café, or the Marketplace and any other orders from Parkhurst for individual departments.

78450-Dues – Memberships and dues related to organizations that RMU or employees are involved with (includes professional associations and memberships.)

78500-Subscriptions – Subscriptions to newspapers, magazines, and other printed materials (non library related.)

78550-Rental Expense – This account is inactive as of 6/1/07.

78600-Advertising – Media advertising costs should come through the Public Relations department. This includes radio announcements, billboards, newspaper, and television ads. Advertising costs associated with hiring of Faculty and Staff should come through Human Resources. These include web, newspaper, and magazine employee advertising.

78650-Postage – Costs for stamps and other charges associated with postage and mailings (normal ground and over night costs.)

Special Considerations for Coding

Please always use a department number unless coding to an agency account.

Oracle Account Segments: Many departments utilize subaccount(s) and/or event codes. Please be sure to include these segments in the proper order and placing in the Oracle account string. Do not skip segments or misorder the segments of the string as it could result in improper coding in the general ledger. The complete Oracle account string in the proper order is:

Fund – Account – Dept – Subaccount – Event Code – Location

XX - XXXXX - XXXX – XXXXX - XXXXX - XXX