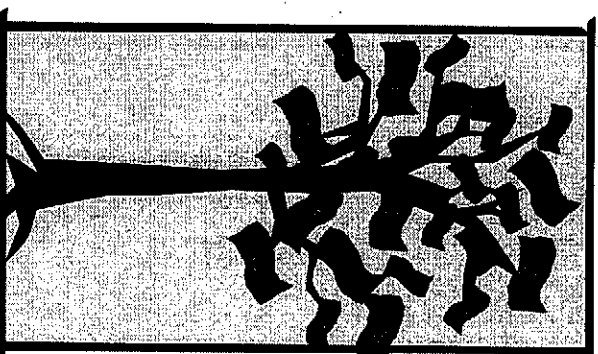


Financial Fundamentals at the University of Delaware

Human Resources
Employee Education & Development
January 2013



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CHART OF ACCOUNTS (detailed information)

Updated 6/8/2010

➤ **Required Chartfields:**

- Purpose
- Account
- Fund
- Dept ID
- Class (required with salary line positions only)

➤ **Auto-populated Chartfields by Speedtype (or Optional):**

- Purpose
 - Program (sometimes)
- Account
 - Project ID (sometimes)
- Fund
 - Source (sometimes)
- Dept ID
 - UD User Field (optional)

➤ **Detailed Information about the Chartfields:**

PURPOSE (usually 10 alphanumeric characters, 6 for assets/liabilities)

Revenue/Expense Purpose codes (see chart on next page):

- First 4 characters will identify major unit; they are based on Registrar's acronyms from 2003.
 - Warning: an acronym is not always reliable for determining the current Dept ID due to a subsequent re-designation.
- 5th and 6th characters are the Purpose category
- Final 4 characters are randomly sequentially assigned with some variations:
 - Allocated* funds have a **5** in the 7th position
 - Other funds have a **2** in the 7th position (exceptions noted below)
 - Allocated* supplemental funds have an **S** in the 7th position

Asset/Liability Purpose codes (6 alphanumeric characters)

- Purpose code is the same as Account in most cases.
- Assets always start with **A** and Liabilities always start with **L**
- The second digit will identify the Major Asset/Liability Heading
- The third digit identifies Sub-Headings, as per definitions established by the Controller.
- Standard assets/liabilities contained in each fund group have identical values with 6th digit representing the fund group (e.g. A1CWT**1**, A1CWT**2**, etc.).

*Allocated funds are one-time dollars generally transferred from an operating Basic or Self-Supporting Purpose to an Operating Balance Purpose for a specific reason. They run on a cash basis and thus keep their balances at fiscal year-end.

Purpose Structure Chart for Expenses and/or Revenue Codes: XXXX567890

Purpose type	XXXX*	5th & 6th	7 th	8 th	FUND
Basic Budget expenses	unit's acronym	11	0 or 2		OPBAS (1-book)
Basic revenue	unit's acronym	11	2		
Basic expenses but not main unit's exp.	unit's acronym	11	2		
Expenses related to F&A revenue (Not permanently budgeted)	unit's acronym	11	S		
RBB codes used for "booking" budgets/actual associated with RBB calculations	URBB	11			
Unit's primary allocated supplemental** fund	unit's acronym	17	S	0	OPBAL
Other allocated supplemental** funds	unit's acronym	17	S	5	
Temporary salary exp for pending C&G code	unit's acronym	17	E	0	
Other allocated/designated funds	unit's acronym	17	5	x	
Self-Supporting main rev and exp	unit's acronym	21			OPSS (2-book)
Self-Supporting sub-unit rev and exp	unit's acronym	21			
State of DE Appropriations	unit's acronym	22			OPBAL
AG Federal Appropriations	unit's acronym	3A			OPBAL
Federal contract and grant funding	unit's acronym	3x			
State of DE contract and grant funding	unit's acronym	42			OPBAL
Other contract and grant	unit's acronym	43			OPBAL
Gifts (setup by Assoc Treasurer Office)	unit's acronym	41			OPBAL
Gifts (setup by Research & Graduate Studies)	unit's acronym	45			
Endowment Income	unit's acronym	46			OPBAL
Other Endowment Income	unit's acronym	47			
Loan codes	LOAN	51,52,56,57			NOLOA (5-book)
Retirement of Debt funds	DEBT	83			NOPLT (8-book)
Investment on Plant funds	UNIV	84			
Capital Renovation funds	RNOV or MAIN	85			
Capital Addition funds	BLDG	6 letters of building name			
Agency - Student Groups	STGP	91	2		AGNCY (9-book)
Agency - Financial Aid	EXFA	91	2		
Agency - Other	AGCY	91	2		

* Note – The Purpose acronym is not always accurate for determining the Purpose's department. A few Purposes have been re-assigned to different departments after they were created and retain their original acronyms. The "Dept ID" field should be used to identify the dept associated with the Purpose code.

** Supplemental funds with an S in the 7th place come from the Return of Overhead Allocation run monthly which is based on the previous month's F&A calculations.

ACCOUNT (6 alphanumeric characters)

- Revenue accounts start with an **R** (e.g. Gifts is R08100)
- Expense accounts start with number **1** (e.g. office supplies is 141000)
- Transfers & allocations:
 - When operating fund to operating fund or when non-operating fund to non-operating fund, use 199700 on both sides of entry.
 - When between operating and non-operating, use 199800 on both sides of entry.
 - Transfer of F&A between "11" Purpose (Program = INST2) and any "17" Purpose (designated by college/dept administrator) will use 199500 on both sides of the entry.
 - Asset & Liability will normally use the same value for both Account and Purpose
 - Asset and Liability Speedtypes will pre-fill account and should not be changed.

FUND (5 alpha characters)

- Identifies operating versus non-operating and type of funds
- The seven Funds are:
 - OPBAS = Operating Basic
 - OPBAL = Operating Balance
 - OPSS = Operating Self-Supporting
 - NOEND = Non-Operating Endowment
 - NOPLT = Non-Operating Plant
 - NOLOA = Non-Operating Loans
 - AGNCY = Agency (outside, affiliated organizations)

DEPT ID (5 numeric characters)

- Used to identify administrative unit for each Purpose code
- Additional Department codes are included in the Department Table as needed for other systems related to UD Financials, such as Human Resources, Asset Management, etc.
 - These codes may vary from the standard 5 numeric characters and/or may contain information in the description to help isolate from those available for use in Financials
 - e.g. Asset Mngt Dept: AM00503, LINCOLN COLLECT AM_ONLY

PROGRAM (5 alphanumeric characters)

- Defines type of expense such as instruction, research, scholarships, administration, etc.
- Program is not used with Purpose codes for assets, liabilities, Agency funds, NOPLT (BLDG, RNOV85 and MAIN85), or Purposes for basic revenue only.

PROJECT ID (15 alphanumeric characters)

Defines contract and grant codes or facilities projects.

- **Contract and grant codes:**

- First 10 characters are usually the Purpose
- Next two digits are last two numbers of the fiscal year start date (e.g. ARTC37211**99000**).
- Next digit is a zero
- Last two digits designate equipment ownership:

Last Two Digits	Equipment Ownership
00	University
01	State
02	Federal
03	Multiple
04	Private Loan
05	Foundation
06	Industry Supplied
07	Other
08	Leased
09	Leased/Purchased
10	Privately Owned

- **Facilities projects** are coded with Purpose RNOV or MAIN; the Project is 10000RNOV##### (e.g. 10000RNOV852166)
 - If funding is from a contract and grant Purpose, then the PROJECT ID of the contract and grant is used.
- Facilities projects are coded with Purpose BLDG; the Project is coded as 20000BLDG##### (e.g. 20000BLDGDUPONT)
 - If funding is from a contract and grant Purpose, then the PROJECT ID of the contract and grant is used.
- Upon request and with good justification, sometimes used for other reasons

SOURCE (8 numeric characters)

- Used for contracts and grants agency information (e.g. 3303050000 OFFICE OF NAVAL RESEARCH).
- Field is used to tag and track State Appropriations for Operations
- State Special Lines and Capital State items are also used to track source of funds backing expenditures for capital projects, including State and other sources (e.g. 6100000000 UNIDEL FOUNDATION)

CLASS (3 numeric characters)

- Identifies a budget line associated with a position (salary)
- All class values are numeric

UD USER FIELD (10 numeric characters)

- Field is designated as a "User" Field.

TRANSFER CHART

Revised : May 31, 2011

Which Account to Use for Transfers

Transfers and which Accounts to Use <i>(ALWAYS use the same transfer code on BOTH sides - 199700 with 199700 -OR- 199800 with 199800 -OR- 199500 with 199500)</i>											
FROM (Purpose):	OPBAS - 11 (EXP codes only, No REV codes)	OPBAS - 11 Program = ALLOC	OPBAS - 11S (for F&A) Program = INST2	OPBAL - 17	OPBAL 3x,42,43 (a)	OPBAL - 41,45,46,47 subject to donor restrictions	OPSS - 21 Program = ALLOC	NOLOA - 5x (University Finance only)	NOEND - XM (University Finance only)	NOPLT - 8x (central offices or assignment only)	AGNCY - 91
TO (Purpose):											
OPBAS - 11 (EXP codes only No REV codes)	199700	NO	NO	199700	NEVER	199700 \$2000 max/yr per Purpose	NO	NO	NO	199800 Budget Office only	NEVER
OPBAS - 11 Program = ALLOC	NO	199700	NO	199700	NEVER	NO	NO	NO	NO	199800 Budget Office only	NEVER
OPBAS - 11S (Set-up for F&A) Program = INST2	NO	NO	NO	199500	NEVER	NO	NO	NO	NO	NO	NEVER
OPBAL - 17	199700	199700	199500	199700	NEVER	199700 \$2000 max/yr per Purpose	199700	NO	NO	199800 Budget Office only	NEVER
OPBAL - 3x,42,43 (a)	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER
OPBAL - 41,45,46,47	199700 \$2000 max/yr per Purpose	199700 \$2000 max/yr per Purpose	NO	199700 \$2000 max/yr per Purpose	NEVER	199700	NO	NO	NO	199800 Budget Office only	NEVER
OPSS - 21	NO	NO	NO	199700	NEVER	NO	199700	NO	NO	199800 Budget Office only	NEVER
NOLOA - 5x	199800 Univ Finance only	199800 Univ Finance only	NO	199800 Univ Finance only	NEVER	199800 Univ Finance only	199800 Univ Finance only	NO	NO	NO	NEVER
NOEND - XM	199800 Univ Finance only	199800 Univ Finance only	NO	199800 Univ Finance only	NEVER	199800 Univ Finance only	199800 Univ Finance only	NO	NO	NO	NEVER
NOPLT - 8x (central offices or assignment only)	199800 Budget Office only	199800 Budget Office only	NO	199800 Budget Office only	NEVER	199800 Budget Office only	199800 Budget Office only	NO	NO	199700	NEVER
AGNCY - 91	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	NEVER	199700

(a) Rare exceptions may be approved/processed by Research Office in coordination with University Finance. Also, colleges have guidelines in place for transfers under Delegated Authority and Research Incentive.

NOTE - Transactions involving Purpose codes with the following Program codes [DBTSV, ALLOC, TRSFS, AUXAL, AUXDS, AUXTR, RSRVS] must use transfer Accounts (199700 or 199800) and must never use expense or revenue Accounts.

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UD Financials

Fund and Program Codes

Fund codes	
Fund	Description
OPBAS	OPERATING BASIC
OPBAL	OPERATING BALANCE
OPSS	OPERATING SELF-SUPPORTING
NOPLT	NON OPERATING - PLANT
NOLOA	NON OPERATING - LOANS
NOEND	NON OPERATING ENDOWMENT
AGNCY	AGENCY

Program codes	
Program	Description
ACDAD	ACADEMIC ADMINISTRATION
ACDLB	LIBRARY
ACDSP	ACADEMIC SUPPORT
ACSPA	SPONSORED RESEARCH ADMIN
ADALL	ADMINISTRATIVE ALLOWABLE
ADNON	ADMINISTRATIVE NON ALLOWABLE
ADRES	RESEARCH ADMIN
AGEXT	AG EXTENSION
*ALOC	ALLOCATIONS
*AUXAL	AUXILIARY ALLOCATIONS
*AUXDS	AUX DEBT SERVICE
AUXIL	AUXILIARY ENTERPRISES
*AUXTR	AUX TRANSFERS
BENEF	BENEFITS
*DBTSV	DEBT SERVICE
FAAWD	AWARDS & PRIZES
FAFEL	FELLOWSHIP
FASCH	SCHOLARSHIP
INST1	INSTRUCTION
INST2	DEPARTMENTAL RESEARCH
INST3	ACTIVITIES OF EDUC DEPTS
INST7	INTERNAL SERVICE
OPMNT	OPNS & MAINT OF PLANT
PUBSV	PUBLIC SERVICE
RSCH1	FEDERAL RESEARCH
RSCH2	STATE RESEARCH
RSCH3	INDUSTRY RESEARCH
RSCH4	FOUNDATIONS RESEARCH
RSCH5	OTHER SPONSORED RESEARCH
RSCH6	UNIV SPONSORED RESEARCH
RSEXP	AG EXP STATION
*RSRVS	RESERVES
SPINS	SPONSORED INSTITUTES
STSVC	STUDENT SERVICES
*TRSFs	TRANSFERS

* Used for transfers ONLY

Program Chart This chartfield is used to designate broad categories of Operating Expenses

Program	Description	General Usage	General rules	Grouping
ACDAD	ACADEMIC ADMINISTRATION	Most Deans Offices' 11 and 17 Purpose codes		Academic Support
ACDLB	LIBRARY	all things library and library-related (except UD Press)		Academic Support
ACDSP	ACADEMIC SUPPORT	units/programs supporting academics outside the colleges		Academic Support
ACSPA	SPONSORED RESEARCH ADMIN	Research Office basic budget exps		Academic Support
ADALL	ADMINISTRATIVE ALLOWABLE	Central/administration offices and services (not Development, OCM, Alumni Relations, President's Ofc)	indicates admin expenses that are <i>allowable</i> for indirect cost calculation	General Institutional Support
ADNON	ADMINISTRATIVE NON ALLOWABLE	Operational expenses not allowed in the federal regs for indirect cost calculation	indicates admin expenses that are <i>non-allowable</i> for indirect cost calculation	General Institutional Support
ADRES	RESEARCH ADMIN	Research costs limited to closeout support, indirect cost proposal exps, C&G audit exps		General Institutional Support
AGEXT	AG EXTENSION	Purposes with AGEX and grants scattered among CANR depts		Extension and Public Service
ALLOC	ALLOCATIONS	Used for receiving/disbursing reserves (OPBAS or OPSS Purposes)	transfer JV's only Account 199700 OP to OP fund Account 199800 OP to NON-OP	Allocations and Transfers
AUXAL	AUXILIARY ALLOCATIONS	auxiliary 2-Book allocations	transfer JV's only	Auxiliary
AUXDS	AUX DEBT SERVICE	auxiliary debt service transfers	transfer JV's only	Auxiliary
AUXIL	AUXILIARY ENTERPRISES	housing, dining, bookstore, conference services, The Bob, etc.		Auxiliary
AUXTR	AUX TRANSFERS	auxiliary transfers	transfers JV's only	Auxiliary
BENEF	BENEFITS	benefit costs and services		General Institutional Support
DBTSV	DEBT SERVICE	debt service	transfers JV's only	Debt Service

Program Chart

This chartfield is used to designate broad categories of Operating Expenses

Program	Description	General Usage	General rules	Grouping
FAAWD	AWARDS & PRIZES	Gifts/endowment funds, as well as supplemental Purposes, designated for student award or prize (faculty, staff and even College School students can be the award recipients)	Expenses will use Account 149200 (Note - An award will have its own Purpose only if it is a "material" amount and has a donor restriction or is unrestricted-designated. Any Purpose can be used for award expenses - 149200 - unless prohibited by policy or other restriction.)	Student Aid
FAFEL	FELLOWSHIP	Gifts, endowment funds, grant funding basic budget, or supplemental funds designated for fellowships (student support with NO work requirement)	Cannot be used to pay teaching, research or graduate assistants. Expenses will use Account 122700 (fellowship) or 149000 (grad tuition) (Note - A Fellowship will have its own Purpose only if it is a "material" amount and has a donor restriction or is unrestricted-designated. Any Purpose can be used for fellowship expenses - 122700 or 149000 - unless prohibited by policy or other restriction.)	Student Aid
FASCH	SCHOLARSHIP	Basic budget, supplemental and gifts/endowment funds designated for tuition, books, fees, or room & board for undergraduate or graduate students	Financial aid for undergraduates is normally processed through the Financial Aid Office	Student Aid
INST1	INSTRUCTION	Basic budget for faculty workload in LAM, as well as supplemental funds, state funds, gifts, endowment funds used for student instruction, instructional support and study abroad		Instruction and Dept. Research

Program Chart This chartfield is used to designate broad categories of Operating Expenses

Program	Description	General Usage	General rules	Grouping
INST2	DEPARTMENTAL RESEARCH	Basic budget for faculty workload in LAM, as well as supplemental and gift/endowment funds used for departmental research including faculty support and startup funds	This Program (INST2) is used for Purposes where the expenses are a hybrid of instruction and research.	Instruction and Dept. Research
INST3	ACTIVITIES OF EDUC DEPTS	Basic budget, supplemental funds, and gifts/endowment funds supporting other activities of academic depts (e.g. athletics, HRIM-Vita Nova, ELC, Lab School, music, and PT programs)		Instruction and Dept. Research
INST7	INTERNAL SERVICE	Basic budget (A&S depts only) for faculty workload - used to designate faculty time spent on dept committees, faculty searches, etc.		Instruction and Dept. Research
INSTM	INST MATCH-USE W FNDTYPE 42/43	[not currently used]		Instruction and Dept. Research
OPMNT	OPNS & MAINT OF PLANT	Basic budget, supplemental funds, gifts, endowment funds used for operation, maintenance and renovation of facilities		Operations and Maintenance of Plant
PBSVM	PBSV MATCH-USE W FNDTYPE 42/43	[not currently used]		Extension and Public Service
PUBSV	PUBLIC SERVICE	Basic budget for faculty workload in LAM, as well as other basic budget funds, supplemental funds, self-supporting units, state funding, gifts, and endowment funds; or contracts/grant projects deemed to be public service (rather than research)		Extension and Public Service
RSCH1	FEDERAL RESEARCH	Research - contracts or grant sponsored by the US government		Externally Sponsored Research
RSCH2	STATE RESEARCH	Research - contracts or grant sponsored by the State of Delaware		Externally Sponsored Research
RSCH3	INDUSTRY RESEARCH	Research - contracts or grant sponsored by the industry		Externally Sponsored Research

Program Chart

This chartfield is used to designate broad categories of Operating Expenses

Program	Description	General Usage	General rules	Grouping
RSCH4	FOUNDATIONS RESEARCH	Research - contracts or grants sponsored by the foundations (gifts, endowment income, and contracts & grants)		Externally Sponsored Research
RSCH5	OTHER SPONSORED RESEARCH	Research - contracts or grant sponsored by other organizations or individuals		Externally Sponsored Research
RSCH6	UNIV SPONSORED RESEARCH	Basic budget for faculty workload in LAM Internal University funding/support on contracts & grants, and GUR or UDRF research funding		Internally Sponsored Research
RSCHM	RSCH MATCH-USE W FNDTYPE 42/43	[not currently used]		Externally Sponsored Research
RSEXP	AG EXP STATION	Ag Exp. Station research funded by federal appropriations, federal or state contracts & grants Basic budget, supplemental funding and self-supporting units of the UD Agricultural Experimental Station and Substation		Ag Experimental Station
RSRVS	RESERVES	Transfers made to various reserve funds	transfer JV's only Expenses and revenues are not allowed (exception for Ofc of VP for Finance for selected revenues)	Reserves
SPINS	SPONSORED INSTITUTES	Workshops, seminars and meetings sponsored by organizations outside of UD		Extension and Public Service
STSVC	STUDENT SERVICES	Basic budget, supplemental funds, contracts & grants, and gifts/endowment funds for functions/units that provide services directly to students and prospective students		Student Services

Program Chart

This chartfield is used to designate broad categories of Operating Expenses

Program	Description	General Usage	General rules	Grouping
TRSFS	TRANSFERS	See: Transfer Chart for full explanation http://www.udel.edu/rbb/trainingmaterials.html	transfer JV's only	Allocations and Transfers

ACCOUNTS to use for MEALS/REFRESHMENTS

Situations	Account	Account Description
Meals for employee attending a conference or training <i>away</i> from UD	130100	CONFERENCES & TRAINING MEETING
Meals/refreshments - meetings for <i>UD employees and students only</i> : <ul style="list-style-type: none"> ○ Local restaurant meals ○ Refreshment for meetings, training, seminars ○ Once-a-year gatherings, holiday parties ○ Refreshments to welcome new employee ○ Meals/refreshments for retirement receptions ○ Meals/refreshments for service recognition ○ Meals/refreshments for students and their parents (e.g. award ceremonies) 	145600	FOOD-UD EMPLOYEES/STUDENTS ONLY
Meals/refreshments - meetings <i>between UD employees and non-UD personnel</i> conducting UD business [Note – Meal may include guest(s) and up to 4 UD employees; use 145600 for 5th UD employee and above]	145610	FOOD/MEALS W/ NON-UD PERSONNEL
Meals for Non-UD seminar guest speaker(s) for event attended by UD employees [Note – Meal may include guest(s) and up to 4 UD employees; use 145600 for 5th UD employee and above]	136800	SEMINAR SPEAKERS-EXCLUDE HONORARIA
Meals for UD conferences - attendees are UD and non-UD personnel [Note - This includes other meals for conference speakers/presenters]	144100	CONFERENCE CHARGES
Expenses (including meals/refreshments) for recruiting employees	137500	EMPLOYEE RECRUITING
Expenses (including meals/refreshments) for recruiting students	137510	STUDENT RECRUITING

Please see Procurement Services website for the most up-to-date information in University Policies regarding expenditures of University funds.

<http://www.udel.edu/procurement/policies.html>

CLASS – ACCOUNT Chart

CLASS Ranges		Position Types	Personnel Accounts	Account Description
001 - 099	EXEMPT STAFF Professionals Limited Term Researchers Post Doc Researchers		120200	Professional Staff Full-time
			120300	Professional Staff Part-time
100 - 199	Chairpersons		121000	Chairpersons
			121100	Faculty Full-time
	Faculty		121200	Faculty Part-time
		Academic Center Directors	121600	Academic Center Directors
200 - 299	[not used]			
300 - 399	Post-Doctoral Fellows Graduate Intern Teaching Assistant Graduate Assistants Graduate Fellow Residence Hall Directors		120800	Post-Doctoral Fellows
			122300	Graduate Intern
			122500	Teaching Assistant
			122600	Graduate Assistant
			122700	Graduate Fellow
			122800	Residence Hall Directors
400 - 499	NON-EXEMPT STAFF Salaried Staff		123000	Salaried Staff Full-time
			123600	Salaried Staff Part-time
500 - 599	Casual Wage Bus Drivers Disability Pay Employees on temporary budget lines		123300	Casual Wage Bus Drivers
			123700	Disability Pay (Elig Retire Co)
			various	various
600 - 699 and 700 - 799	AFSCME Unions		123100	AFSCME (Local 439)
			123400	AFSCME Trades (Local 3472)
800 - 899	Faculty Ninth Supplements (uses same last two digits as regular salary CLASS) Chair Ninth Supplements (uses same last two digits as regular salary CLASS)		121100	Faculty Full-time
			121000	Chairpersons
900 - 999	Faculty Admin Supplements (uses same last two digits as regular salary CLASS) Chair Admin Supplements (uses same last two digits as regular salary CLASS)		121100	Faculty Full-time
			121000	Chairpersons

Purpose Acronyms

An acronym is usually, but not always, an indicator of the dept. associated with the purpose code. Sometimes the acronym is NOT an accurate reflection of the department. The "Dept ID" field should be used to identify the dept associated with the Purpose code.

Last Updated: 4/5/2013

Acronym	Description
ABCD	1743 HOLDINGS LLC
ACCT	B&E ACCOUNTING & MIS
ACPL	OFFICE OF THE DEPUTY PROVOST
ACSC	ACADEMIC ENRICHMENT CENTER
ACSC	UPWARD BOUND PROGRAMS
ADMN	AVP EMPLOYEE LABOR RELATIONS
ADMN	EMPLOYEE EDUCATION & TRAINING
ADMN	FACULTY & STAFF ASSISTANCE
ADMN	VICE PRESIDENT FINANCE AND ADMINISTRATION
ADMS	ADMISSIONS OFFICE
ADSV	AUXILIARY SERVICES
ADSV	PUBLICATIONS
AFAC	CAMPUS DIVERSITY / MULTICULTURAL PROGRAMS
AFAC	CNTR FOR BLACK CULTURE
AFAC	DISABILITIES SUPPORT SERVICES
AFAC	LGBT COMMUNITY OFFICE
AFAC	OFFICE OF EQUITY AND INCLUSION
AFRT	AIR FORCE ROTC
AGCM	AGRICULTURAL COMMUNICATIONS
AGCY	AGENCY
AGEX	AG EXTENSION
AGRI	AGRICULTURE AND NATURAL RESOUR
ALUM	ALUMNI RELATIONS
ANSC	ANIMAL AND FOOD SCIENCES
ANSY	ANSFDBIS (SPECIAL RETURN OF OVERHEAD)
ANSZ	ANSFDBI (SPECIAL RETURN OF OVERHEAD)
ANTH	ANTHROPOLOGY
ARCH	OFFICE OF THE ARCHIVIST
ARCL	CTR ARCHAEOLOGICAL RESEARCH
ARSC	ARTS & SCIENCES
ARSC	MAIS PROGRAM
ARTC	ART CONSERVATION
ARTH	ART HISTORY
ARTT	ART
ATHL	INTERCOLLEGIATE ATHLETICS PROG
AUDI	INTERNAL AUDITING
BAMS	BLACK AMERICAN STUDIES
BART	BARTOL RESEARCH INSTITUTE
BCCR	BOB CARPENTER CENTER
BENF	BENEFITS
BENF	EMPLOYEE WELLNESS
BHAN	BEHAVIORAL HEALTH AND NUTRITION
BISC	BIOLOGICAL SCIENCES
BISZ	BIOLDBI (SPECIAL RETURN OF OVERHEAD)
BUDG	FACILITIES
BMEG	BIOMEDICAL ENG PROGRAM
BNFT	BENEFITS SERVICES
BOOK	BOOKSTORE
BOTR	OFFICE OF THE PRESIDENT
BRDG	CNTR INNOVATIVE BRIDGE ENGR
BREG	BIORESOURCES ENGINEERING
BUAD	BUSINESS ADMINISTRATION
BUDG	BUDGET OFFICE
BUEC	FAMILY BUSINESS CENTER
BUEC	LEARNER COLG OF BUS & ECON
BUEC	MBA PROGRAM
BUEC	VENTURE DEVELOPMENT CENTER

Acronym	Description
BUEC	WEINBERG JOHN L CORP GOV CTR
CACR	CNTR FOR APP COASTAL RESEARCH
CANG	RESEARCH OFFICE
CARE	CAREER SERVICES CENTER
CBER	CNTR BIOMED ENGR RSCH
CCMT	CNTR FOR COMPOSITE MATERIALS
CCST	CTR FOR CATALYTIC SCI & TECH
CCZR	DELAWARE ENVIRONMENTAL INSTITUTE
CEEP	CNTR FOR ENRGY & ENVIRONMNTL P
CEEP	ENVIRONMENTAL & ENERGY POLICY PGM
CEHD	COLLEGE OF EDUCATION & HUMAN DEVELOPMENT
CFCR	CTR FOR FUEL CELL RESEARCH
CHEG	CHEMICAL ENGINEERING
CHEM	CHEMISTRY & BIOCHEMISTRY
CHEP	UD EARLY LEARNING CENTER
CHGY	CHEGDBI (SPECIAL RETURN OF OVERHEAD)
CHMZ	CHEMDBI (SPECIAL RETURN OF OVERHEAD)
CIED	CIED/DISA (SPECIAL RETURN OF OVERHEAD)
CIEG	CIVIL AND ENVIRONMENTAL ENGINE
CISC	COMPUTER & INFORMATION SCIENCE
CISD	CIS/DISA (SPECIAL RETURN OF OVERHEAD)
CISZ	CIS/DBI (SPECIAL RETURN OF OVERHEAD)
CMET	CNTR FOR MOLE & ENGINEER THERM
CNST	FASHION & APPAREL STUDIES
COMM	COMMUNICATION
COMP	CLASSIFICATION/COMPENSATION
CONF	CONFERENCES
COUN	CNTR FOR COUNSEL & STUDENT DEV
COUN	STUDENT SERVICES FOR ATHLETES
COUN	WELLSPRING
CPCO	CENTER FOR POLITICAL COMMUNICATION
CSME	CNTR STUDY OF METALS IN ENVIRO
CTCR	CTR TRANSLATIONAL CANCER RESEARCH
CTED	PCS-ACADEMIC PROGRAMS
CTED	PCS-DISTANCE LEARNING
CTED	PCS-PROF & NONCREDIT PROGRAMS
CTED	PROFESSL & CONTINUING STUDIES
CTEF	CTR FOR EDUC EFFECTIVENESS
CTEF	OPC OF EDUCATIONAL ASSESSMENT
CTEF	OPC OF SERVICE LEARNING
CWSP	FINANCIAL AID - COLLEGE WORK STUDY PROGRAM
CYBR	CTR INFORMATION & COMMUNICATIONS SCIENCES
DBIO	DE BIOTECHNOLOGY INSTT (DBI)
DCTE	DELAWARE CTR FOR TEACHER EDUCA
DCTE	EDUCATION-RESOURCE CENTER
DCTE	OFFICE OF TEACHER RECRUITMENT
DCTR	DELAWARE CTR - TRANSPORTATION
DEBT	RETIREMENT OF DEBT
DERI	DE REHABILITATION INSTITUTE
DEVT	UNIV DEVELOPMENT
DGSY	DELAWARE GEOLOGICAL SURVEY
DINE	DINING SERVICES
DISA	DISASTER RESEARCH CENTER
DRUG	CNTR FOR DRUG & ALCOHOL STUDIE
DSEC	CENTER FOR DISABILITY STUDIES
EAMC	WP - AMERICAN MATERIAL CULTURE
ECON	CTR APPL BUSI & ECON RESEARCH

Purpose Acronyms

Acronym	Description
ECON	CTR FOR ECON EDUC & ENTREPRNR
ECON	ECONOMICS
EDUC	CTR EDUCATIONAL LEADERSHIP & P
EDUC	CTR FOR MATH & SCIENCE ED RESO
EDUC	EDUCATION
EDUC	EDUC-RESEARCH & DEVELOPMENT CE
EDUC	OFFICE EDUCATIONAL TECHNOLOGY
EDUC	SCHOOL OF EDUCATION
EDUC	THE COLLEGE SCHOOL-EDUCATION
EFRC	ENERGY FRONTIER RESEARCH CENTER
ELEG	ELECTRICAL AND COMPUTER ENGRG
ELEZ	ECEDEBI (SPECIAL RETURN OF OVERHEAD)
ELIN	ENGLISH LANGUAGE INSTITUTE
ENER	ENERGY CONVERSION
ENGL	ENGLISH
ENGR	ENGINEERING
ENGR	OPTELEC SYSTM INTEGRAT SILICON (OP SIS)
ENTO	ENTOMOLOGY & APPLIED ECOLOGY
EQMT	ASST MNGT EQUIP-INACTIVE CODES
EXEC	OFFICE OF EXEC V/P & UNIV TREA
EXFA	FINANCIAL AID - EXTERNAL AGENCY
FACL	FACILITIES
FACS	FACULTY SENATE
FAST	ASST MNGT FACI-INACTIVE CODES
FINC	B&E FINANCE
FLEX	UDI FLEX OFFICE
FILT	FOREIGN LANG & LITERATURES
FREC	APPL ECONOMICS & STATISTICS
FSSS	OFC INTERNATIONAL STUDENTS & SCHOLARS
GEOG	GEOGRAPHY
GEOI	GEOLOGICAL SCIENCES
GIFT	GIFT PROCESSING
GRAD	GRADUATE AND PROFESSIONAL EDUCATION
GRCC	UNIVERSITY PRINTING
GVRL	GOVERNMENT RELATIONS
HESC	HEALTH,NUTRITION,EXERCISE SCI (SEE HNES)
HIST	HISTORY
HMRS	HUMAN RESOURCES
HNES	HEALTH,NUTRITION,EXERCISE SCI (07/01/10 MOVE TO BHAN OR KAAP)
HNSC	CHINS SPECIAL PROGRAMS
HNSC	DEANS OFC HEALTH SCIENCES
HONR	UNIVERSITY HONORS PROGRAM
HRIM	HOTEL & RESTAURANT MANAGEMENT
HRSA	RECORDS MANAGEMENT
HSNG	HOUSING ASSIGNMENT SERVICES (AUXILIARY)
HSNG	STUDENT HOUSING
HUSR	HUMAN SERVICES
IJST	HUMAN DEVELOPMENT & FAMILY STUDIES
IJST	LAB PRESCHOOL
INPR	IT-INFORMATION TECHNOLOGIES
INSU	ASST TREAS-RECEIPTS-REAL EST
IPCT	INTELLECTUAL PROPERTY CENTER (IP CENTER)
IPSS	INSTITUTE FOR GLOBAL STUDIES
IPSS	SPECIAL SESSIONS
IRPL	INSTITUTIONAL RESEARCH
ISER	UNIVERSITY OF DELAWARE ENERGY INSTITUTE
ISIL	INTERDISCIPLINARY SCIENCE LEARNING LABORATORIES (A&S)
ITAD	IT-INFORMATION TECHNOLOGIES
ITAT	IT-ACADEMIC TECHNOLOGY SERVICES
ITEC	IT-INFORMATION TECHNOLOGIES

Acronym	Description
ITIN	IT-INFRASTRUCTURE
ITMS	IT-MANAGEMENT INFORMATION SERV
ITMV	IT-UNIVERSITY MEDIA SERVICES
ITNS	IT-NETWORK & SYSTEMS SERVICES
ITUS	IT-CLIENT SUPPORT & SERVICES
ITWD	IT-WEB DEVELOPMENT
IJWST	JEWSH STUDIES
KAAP	KINESIOLOGY AND APPLIED PHYSIOLOGY
LABR	LABOR RELATIONS
LIBR	LIBRARY
LING	LINGUISTICS & COGNITIVE SCIENCE
LOAN	LOAN FUNDS
MAIL	MAIL SERVICE
MAIN	FACILITIES
MASC	MATERIALS SCIENCE
MASD	MASD/DISA (SPECIAL RETURN OF OVERHEAD)
MAST	EARTH, OCEAN, AND ENVIRONMENT, COLLEGE OF
MASZ	MASDDBI (SPECIAL RETURN OF OVERHEAD)
MATH	MATHEMATICAL SCIENCES
MEDT	MEDICAL LABORATORY SCIENCES
MEEG	MECHANICAL ENGINEERING
MISC	MILITARY SCIENCE
MOTR	TRANSPORTATION SERVICES
MOVR	MOVERS SERVICES
MSEZ	MSEDBI (SPECIAL RETURN OF OVERHEAD)
MST	MUSEUM STUDIES
MUSC	MUSIC
MUSE	UNIVERSITY MUSEUMS
NEUR	NEUROSCIENCE
NTDT	HEALTH,NUTRITION,EXERCISE SCI
NURS	SCHOOL OF NURSING
OEP	OFC OF ECON INNOVATION & PARTNERSHIPS
OHSA	ENVIRONMENTAL HEALTH AND SAFETY
OLAM	OFC OF LAB ANIMAL MEDICINE
PARA	ASSOC IN ARTS PROGRAM
PBRL	COMMUNICATIONS & MARKETING
PBRL	PHOTOGRAPHIC SERVICES
PHIL	PHILOSOPHY
PHYS	PHYSICS & ASTRONOMY
PHYT	PHYSICAL THERAPY
PLNT	FACILITIES
PLSC	PLANT & SOIL SCIENCE
PLSY	PLSCDBISO (SPECIAL RETURN OF OVERHEAD)
PLSZ	PLSCDBI (SPECIAL RETURN OF OVERHEAD)
POSC	POLITICAL SCI & INT RELATIONS
PRES	OFFICE OF THE PRESIDENT
PROV	OFFICE OF THE PROVOST
PSYC	PSYCHOLOGY
PURC	PROCUREMENT SERVICES
RCRT	RECRUITMENT
RECR	RECREATION SERVICES
REGI	OFFICE OF UNIV REGISTRAR
RENT	ASST TREAS-RECEIPTS-REAL EST
RNOV	FACILITIES
RSIF	RESIDENCE LIFE
SAFE	CAMPUS AND PUBLIC SAFETY
SAFE	PARKING SERVICES
SBOC	SM BUSINESS DEVELOP CENTER
SCHL	FINANCIAL AID - SCHOLARSHIP
SMSP	SCHOOL OF MARINE SCIENCE AND POLICY

Purpose Acronyms

Acronym	Description
SOCI	SOCIOLOGY
STDT	ASST VP STUDENT LIFE
STDT	BALLROOM DANCE
STDT	CULTURAL PROGRAMS
STDT	DEAN OF STUDENTS
STDT	E. ARTHUR TRABANT UNIVERSITY C
STDT	NEW STUDENT ORIENTATION & PARENT RELATIONS
STDT	OFFICE OF STUDENT CONDUCT
STDT	STUDENT ACTIVITIES
STDT	STUDENT CENTER
STDT	VP STUDENT LIFE
STFS	STUDENT FINANCIAL SERVICES
STGP	RECREATION SERVICES
STGP	STUDENT ACTIVITIES
STHS	STUDENT HEALTH SERVICES
SUPS	SUPPORTING SERVICES
TCKT	UNIVERSITY TICKETING SERVICES
THEA	THEATRE
TREA	GENERAL ACCOUNTING
TREA	INVESTMENTS
TREA	TREASURY SERVICES
TREA	UNIVERSITY FINANCE
UAPP	CHEP - HEALTH SVCS POLICY RSCH

Acronym	Description
UAPP	CTR APPLIED DEMOGRAPHY & SURVEY
UAPP	CTR COMMUNITY RESEARCH & SERV
UAPP	CTR FOR HIST ARCH & DESIGN
UAPP	INSTITUTE FOR PUBLIC ADMINISTR
UAPP	LEADERSHIP PROGRAM
UAPP	MASTER PUBLIC ADMINISTRATION
UAPP	SCHOOL OF PUBLIC POLICY AND ADMINISTRATION
UAPP	PUBLIC POLICY & ADMINISTRATION
UAPP	WATER RESOURCES AGENCY
UBUD	UNIVERSITY BUDGET
UDGS	UNDERGRADUATE STUDIES
UDPR	UD PRESS
UFRE	AGRICULTURE RESEARCH/EDUCATION
UGRP	UNDERGRAD RESEARCH PROGRAM
UNIV	UNIVERSITY WIDE
UNRL	UNIVERSITY RELATIONS
URBB	RBB (BUDGET OFFICE USE ONLY)
USEC	OFFICE OF UNIVERSITY SECRETARY
USLP	UNDERGRAD STUDENT LEADERSHIP P
UTIL	FACILITIES
WMAF	WOMEN'S AFFAIRS
WOMS	WOMEN AND GENDER STUDIES
WRIT	UNIV WRITING CENTER

UD Financials - Expense and Revenue Accounts for Campus Use

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Note: Run the following query in FIRPT for the most recent listing of all active revenue and expense accounts available for general campus use: **UDQ_REF_ACCOUNTS_ACTIVE_CAMPUS**

Account Category	Account	Descr
Personnel & Employee Benefit Costs	120200	PROFESSIONAL STAFF FULL-TIME
	120299	COMPENSATED ABSENCES
	120300	PROFESSIONAL STAFF PART-TIME
	120400	SUPPLEMENTAL PAY - PROFESSIONAL
	120500	OFF-CAMPUS - PROFESSIONAL
	120700	DISABILITY PAY PROFESSIONALS
	120800	POST DOC/FACULTY FELLOW
	121000	CHAIRPERSONS
	121100	FACULTY FULL-TIME (BARGAINING
	121200	FACULTY PART-TIME
	121300	FACULTY SUMMER SUPPLEMENT
	121400	SUPPLEMENTAL PAY-FACULTY
	121500	OFF CAMPUS FACULTY
	121600	ACADEMIC CENTER DIRECTORS
	121700	SALARIED STAFF - TEACHING
	121800	SUMMER FAC ADMIN/RESEARCH
	121900	SUMR FAC-NO RETIREMENT
	122200	GRAD TUIT CHG ONLY(O/H)
	122300	GRADUATE INTERN (O/H CHARGED)
	122500	TEACHING ASSISTANT (O/H CHARGE)
	122600	GRADUATE ASSISTANT (O/H CHARGE)
	122610	GRADUATE TRAINEES
	122700	GRADUATE FELLOW
	122800	RESIDENCE HALL DIRECTORS
	123000	SALARIED STAFF FULL-TIME
	123035	OFFICERS-FRAT ORDER OF POLICE
	123100	AFSCME
	123300	CASUAL WAGE BUS DRIVERS
	123400	AFSCME TRADES
	123600	SALARIED STAFF PART TIME
	123700	DISABILITY PAY (ELIG RETIRE CO
	125000	STAFF OVERTIME
	125015	PUBL SAF STAFF BILLABLE OT
	125100	SHIFT DIFFERENTIAL
	125200	MISC WAGE-INCL PRT-TIME NON UD
	125215	PUBL SAF MISC WAGE BILLABLE
	125300	WAGES IN KIND
	125500	TEMPORARY UPGRADING
	125900	PROFESSIONAL OVERTIME-HOME DEP
	125915	PUBL SAF EXEMPT BILLABLE OT
	126000	STUDENT LABOR
	126015	PUBL SAF STU LABOR BILLABLE
	126100	STUDENT LABOR-SPECIAL EVENTS
	126200	RESEARCH EXPERIENCE FOR UNDERG
	126300	STIPENDS
	126800	UNDERGRAD-ENROLLED < 1/2 TIME
	126900	GRAD STD-ENROLLED < 1/2 TIME
	127000	EMPLOYEE BENEFITS

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Account Category	Account	Descr
Personnel & Employee Benefit Costs (cont'd)	129000	EMPLOYEE BENEFITS APPLIED
	129100	FRINGE BENEFITS-FACULTY/PROFSN
	129300	FRINGE BENEFITS-STAFF
	129500	FRINGE BENEFITS-OTHER
	129700	FRINGE BENEFITS-GRAD STUDENTS
	129800	G/A USE ONLY-PRT SPRT STU FICA
	130000	(for Budget Revisions only) TRAVEL & TRANSP
Travel & Transportation	130100	CONFERENCES & TRAINING MEETING
	130400	TRANSPORTATION SERVICES CHARGE
	130500	FOREIGN TRAVEL
	130700	TRAVEL TO CANADA/C&G EXPENSE O
	131100	STUDENT INSTRUCTIONAL TRANSPOR
	131800	OTHER STUDENT TRANSPORTATION
	132100	FAC & STAFF/LOCAL INSTR & ADMI
	133800	TEAM TRAVEL
	133802	TEAM TRAVEL-FLIGHTS
	133803	TEAM TRAVEL-LODGING
	133804	TEAM TRAVEL-MEALS
	133805	TEAM TRAVEL-GROUND TRANSPORT
	133900	ATHLETICS OFFICIALS TRAVEL
	135100	MARINE STUDIES VEHICLES
	136800	SEMINAR SPKRS/EXCLDG HONORARIA
	137500	EMPLOYEE RECRUITING
	137510	STUDENT RECRUITING
	137511	STUDENT RECRUITING-FLIGHTS
	137512	STUDENT RECRUITING-LODGING
	137513	STUDENT RECRUITING-MEALS
	137514	STU RECRUITING-GROUND TRANSPOR
	137600	MOVING
	137700	TRAVEL REBATE(PURCH USE ONLY)
	140000	(for Budget Revisions only) SUPPLIES & EXP
Supplies & Other Expenses	140100	ATHLETIC SUPPLIES
	140102	ATHLETIC APPAREL
	140110	CHEMISTRY STOREROOM EXPENSE
	140120	CHEMISTRY-GLASS BLOWING EXPENS
	140130	ELECTRONICS SHOP EXPENSE
	140140	STUDENT CENTER EXPENSE
	140150	PHYSICS SHOP EXPENSE
	140160	UPS SHIPMENTS-CENT REC/DEL-ONL
	140170	ELECTRICAL ENGNRNG SHOP EXPENS
	140180	SAFETY OFFICE-RADIOACTIVE MATE
	140190	ANIMAL MAINTENANCE EXPENSE
	140200	COPY MACHINE SUPPLIES
	140210	MATERIALS & METALLURGY EXPENSE
	140220	BIOLOGICAL SERVICES STOCKROOM
	140230	RSCH OFC SMALL BALANCE ACCT CL
	140235	RSCH OFC CLOSE RETURN TO AGENCY
	140240	WELLNESS BENEFIT
	140250	NON-CENTRAL COMPUTER CHARGES
	140260	NON-CENTRAL COMPUTER CHARGES
	140270	LEWES STOCKROOM

Account Category	Account	Descr
Supplies & Other Expenses (cont'd)	140300	CUSTODIAL SUPPLIES
	140310	PEST CONTROL SUPPLIES
	140400	FARM SUPPLIES
	140500	KITCHEN SUPPLIES/EXCLD FOOD
	140600	LABORATORY SUPPLIES
	140610	CHEMICALS
	140700	LINEN
	140800	MEDICAL SUPPLIES AND FEES
	140900	MAINTENANCE SUPPLIES
	141000	OFFICE SUPPLIES
	141015	CLASSROOM SUPPLIES
	141025	TRAINING SUPPLIES AND EXPENSES
	141100	VISUAL & AUDIO AIDS/PURCH OR R
	141200	OCEANOGRAPHY INSTRUMENTATION C
	141300	FILMS/PURCH OR RENT
	141400	MARINE CHEMICAL LAB
	141500	SUPPLIES FOR JOBS
	141600	UNIVERSITY FOOD SERVICE
	141700	CLASS II EQUIP-GENERAL PURPOSE
	141800	PUBLIC SAFETY SERVICES
	141900	BEVERAGES
	142000	FOOD FOR RESALE
	142100	ALL OTHER PAPER
	142300	PACKAGING MATERIALS UNIV BOND
	142500	INK
	142600	GENERAL OPER SUPPLIES OFFSET
	142700	STUDENT HEALTH SERVICE
	142800	UNIVERSITY MEDIA SERVICES
	142850	ACADEMIC TECHNOLOGY SERVICES
	142900	UD1 FLEX
	143000	TEXTBOOKS
	143100	LAMPS/LIGHT BULBS
	143200	HVAC AND CHILLER SUPPLIES
	143300	LAWN CHEMICALS
	143400	CONSIGNMENT PUBLICATIONS
	143500	SNOW REMOVAL SUPPLIES
	143600	GREEN MATERIAL/MULCH
	143700	SAFETY/PROTECTIVE EQUIPMENT
	143800	WATER TREATMENT SUPPLIES
	143900	RECYCLING
	144000	ADVERTISING
	144100	CONFERENCE CHARGES
	144200	INSTITUTIONAL ALLOWANCE
	144300	PRINTING
	144400	GAIN/LOSS ON FOREIGN EXCHANGE
	144500	ARA CONTRACT MANAGEMENT
	144501	SHANER MANAGEMENT FEE
	144502	UD - 1743 SERVICE AGREEMENT
	144600	LEGAL FEES
	144610	LITIGATION FEES
	144620	PATENT PROSECUTION

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Account Category	Account	Descr
Supplies & Other Expenses (cont'd)	144700	COMMISSION FEES
	144800	GROSS LEGAL PROCEEDS/A/P USE O
	144900	PROFESSIONAL DEVELOPMENT
	145000	DUES EXPENSE
	145100	PROFESSIONAL LICENSES
	145200	CULTURAL AWARENESS EXPENSES
	145300	UNIVERSITY HOUSING
	145400	CHEM ENGRNG SHOP-LABOR
	145500	MAE TESTING SERVICES
	145600	FOOD-UD EMPLOYEES/STUDNTS ONLY
	145610	FOOD/MEALS W/ NON-UD PERSONNEL
	145700	ENGR MACHINE SHOP
	145800	FREIGHT-IN
	145900	FREIGHT-OUT
	146000	CONSULTING AGREEMENTS
	146100	PART SPPRT-NON EMPLOYEE
	146115	PART SPPRT-STUDENT
	146190	PART SPPRT-VENDOR
	146200	GASOLINE AND OIL
	146300	GUARANTEES EXPENSE
	146400	HONORARIA (1099 O/H CHARGED)
	146500	BAD DEBT EXPENSE
	146600	INSURANCE
	146700	ROYALTY PAYMENTS
	146800	GENERAL BOAT OPS EXPENDS
	146915	G/A USE ONLY-PART SPT STUDENT
	147000	COMPUTER COMMUNICATIONS DEVICE
	147100	LAUNDRY/INCL UNIF MAT & OTHER
	147200	MEDICAL AND HOSPITAL
	147300	MICROFILMING COSTS
	147400	OFFICIALS/ATHLETICS
	147500	PHOTOGRAPHY COSTS
	147600	PERSONNEL SERVICES CHARGE-BACK
	147700	POSTAGE AND MAIL SERVICE
	147702	TNT USA INC
	147703	PSI GROUP INC
	147704	DHL EXPRESS INC
	147705	INTERNATIONAL MAIL EXPRESS INC
	147800	LIBRARY
	147900	PROFESSIONAL FEES
	148000	PURCHASE DISCOUNTS OR CREDITS
	148001	CREDIT CARD FEES
	148002	CASH ADVANCE FEES
	148003	BOOKING FEES
	148100	REU SCH SUPT-US CITIZN/PERM RE
	148150	GRD SCH SUPT-US CITIZN/PERM RE
	148200	REU SCH SUPT-NON RES ALIENS
	148250	GRD SCH SUPT-NON RES ALIENS
	148300	SUBSCRIPTIONS/PUBLICATIONS
	148400	COMPUTER SYSTEMS SOFTWARE
	148500	TELEPHONE

Account Category	Account	Descr
Supplies & Other Expenses (cont'd)	148600	UNEMPLOYMENT COMP
	148700	UNIFORM PURCHASES
	148800	AUDIT EXPENSE
	148900	ROOM AND BOARD
	149000	TUITION - GRADUATE STUDENTS
	149010	OTHER GRADUATE AID
	149100	STIPENDS UPWARD BOUND/COLLEGE
	149200	AWARDS & PRIZES
	149250	PARTICIPANT INCENTIVE
	149300	FINANCIAL AID/FIN AID OFC USE
	149399	TUITION DISCOUNT EXP ADJUSTMNT
	149400	COST OF ED ALLOW-US CITIZN/PER
	149500	COST OF ED ALLOW-NON RESIDEN A
	149600	COMPUTER HARDWARE & SUPPLIES
	149615	APPLE CAMPUS STORE DEMO EXP
	149700	CLASS I ORIGINAL EQUIP (C&G ONLY)
	149800	OTHER SUPPLIES&EXP
	149812	UD FUNDING FOR 1743 OPERATIONS
	149813	UD FUNDING FOR 1743 LOAN
	149814	1743 FUNDING FOR UD (EXPENSE)
	149820	INTERNATIONAL SERVICE FEE
	149821	VISA APPLICATION FEES
	149822	UD ID CARD FEES
	149823	UD PARKING SERVICES EXPENSE
	149825	REFERENCE MATERIALS
	149826	INTERNET-EMPLOYEE HOME
	149829	FAMILY ASSISTANCE
	149830	CRIMINAL BACKGROUND CHECKS
	149831	MONITORING WELL SERVICES
	149832	GROUNDWATER MONITORING SERVICE
	149833	DRILLING SERVICES
	149835	CITY NEWARK METER FEE
	149841	GRADUATION/CONVOCATION
	149842	FURNITURE
	149850	DEV ONLY-DONOR ADVISED DISTRIB
	149860	VAT/SALES TAX
	149875	PROCARD CLEARING
	149900	PURCH CARD REBATE/(PURCH USE ONLY)
	150000	(for Budget Revisions only) OCCUPANCY & MAINT
Occupancy & Maintenance	150100	REAL ESTATE TAXES
	150200	MAINT/REPAIRS-GROUNDS
	150300	EQ & MACHINE MAINT/REPAIR
	150400	MAINT/REPAIRS-VEHICLES
	150500	HAULING & LABOR
	150600	ELECTRIC SHOP
	150700	PAINT SHOP
	150800	CARPENTRY SHOP
	150900	PLUMBING SHOP
	151000	DEBT SRVC-PRINCIPAL
	151100	DEBT SRVC-INTEREST
	151200	ROOFERS MASONS SHEET METAL SHO

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Account Category	Account	Descr
Occupancy & Maintenance (cont'd)	151300	CENTRAL ENVIRONMENTAL CONTROL
	151400	UPHOLSTERY SHOP
	151500	LOAN CANCELLATION
	151600	ELECTRONICS SHOP
	151700	HVAC SHOP
	151800	LOCK SHOP
	151900	MECHANICAL SYSTEMS REPAIR
	152000	RECYCLING SERVICES
	152010	SECURITY SERVICES
	152100	CUSTODIAL CHARGES
	152200	EQUIP (MAINT CONTRACTS)
	152300	BUILDINGS-W/O
	152400	LATE INTEREST CHARGES
	152500	PEST CONTROL
	152600	FINAN SVC-FACILITIES UTILITIES
	152700	EQUIPMENT RENTALS EXPENSE
	152800	TRASH
	152900	OTHER CONTRACT SERVICES
	152910	PAVING
	152915	SNOW REMOVAL
	153100	PARTS-EQUIPMENT FABRICATION
	153200	C&G SUBCONTRACT-AMT UP TO \$25K
	153300	C & G SUBCONTRACTS-AMT-\$25K
	153500	LEASE/PURCHASE AGREEMENTS
	153600	MAJOR MAINT-W/O
	153700	MAINT MAJ ADMIN INFO SYS
	153800	EQUIP/VEHICLE AMORTIZATION
	154000	AUTOMOBILE RENTALS
	154200	SPACE RENTALS
	154500	FURNITURE RENTALS
	154800	TELEPHONE-EQ RENTALS
	155000	OTHER EQUIPMENT RENTALS
	155200	SHIP OPERATIONS BILLINGS
	155300	LEWES MAINT
	156000	UTILITIES/GAS
	156100	UTILITIES/ELECTRICITY
	156200	UTILITIES/WATER & SEWER
	156300	UTILITIES/HEATING FUEL
	156400	CABLE TV SERVICE
	156700	CITY SUBVENTION
	157300	EQ MAINT CONTRACTS-W/O(HSNG-F/
	157500	MAINT & OPER-W/O
	157600	CHILLER PREVENTIVE MAINTENANCE
	157800	MOLD ANALYSIS & REMEDIATION
	158000	DISPOSALS-WRITE OFF
	158100	DEPRECIATION EXPENSE BUILDINGS
	158200	DEPRECIATION EXPENSE-EQUIPMENT
	158300	UTILITY PLANT SYS
	158302	OUTLYING BOILERS
	158400	CUSTODIAL EQ REPAIR
	158500	LAND IMP DEP EXP

Account Category	Account	Descr
Occupancy & Maintenance (cont'd)	158600	CAPITAL LEASEHOLD DEP EXP
	158700	ACCRETION EXP (GA USE ONLY)
	158900	PROFESSIONAL FEES-FPC-MINOR CO
	159000	ASBESTOS-FPC
	159100	CONSTRUCTION COST-FPC
	159200	NONSTRUCTURAL IMPROVEMENTS-FPC
	159300	LANDSCAPING-FPC
	159400	FIXED EQUIPMENT-FPC
	159500	CONSTRUCTION CONTINGENCY-FPC
	159600	MOVING SERVICES-FPC
	159700	ADMINISTRATIVE FEES-FPC
	159800	OTHER OCCUPANCY & MAINT
	160000	(for Budget Revisions only) CAPITAL OUTLAY
Capital Outlay	167900	CAPITAL EQUIPMENT
	170000	(for Budget Revisions only) INFO PROCESSING
Info Processing	178000	VAX-UNIX USAGE
	179000	PROGRAMMING SERVICES
	190000	(for Budget Revisions only) CREDITS & TRSFS
Interdepartmental Credits	190100	PERSONNEL COSTS
	190200	OVERTIME INTERDEPARTMENTAL CRE
	190300	S & E CREDITS
	190400	OCCUPANCY AND MAINT CRED
	190500	CAPITAL OUTLAY CREDITS
	190700	OTHER EXPENSES
	190800	MISC INTER-DEPARTMENTAL CREDIT
	191100	UNDERGRADUATE EDUCATION
	191200	GRADUATE EDUCATION
	192000	UNSPONSORED RESEARCH
	192500	ADMINISTRATIVE
	193000	SPONSORED RESEARCH
	194500	CARRY FORWARD USAGE
	195000	OVERHEAD - F&A RATE RECOVERY
	195100	RESEARCH OFC ONLY-F&A WAIVED W/NO F&A
	195200	RESEARCH OFC ONLY-F&A WAIVED WITH F&A
Transfers	199500	F&A TRANSFERS
	199700	TRANSFERS WITHIN OPERATING AND NON-OPER
	199800	TRANSFERS BETWEEN OPERATING AND NON-OP

REVENUE ACCOUNTS

Account Category	Revenue	Description
Tuition and Registration	R00100	DELAWARE RESIDENT COURSE FEES
Tuition and Registration	R00200	OUT OF STATE TUITION
Tuition and Registration	R00399	TUITION DISCOUNT REV ADJUSTMNT
Tuition and Registration	R00700	CONTINUING EDUCATION FEES
Tuition and Registration	R01100	REGISTRATION
Tuition and Registration	R01600	REGISTRATION FOR SPECIAL PROGR
Fees	R02100	EQUIP LOSS/BREAKAGE
Fees	R02600	STUDENT FEES
State & Federal Funds	R03000	FEDERAL APPROPRIATIONS
Fees	R03100	GENERAL FEES

Account Category	Account	Descr
State & Federal Funds	R04000	STATE APPROPRIATIONS
State & Federal Funds	R04100	STATE RESTRICTED APPROPRIATION
State & Federal Funds	R04600	FEDERAL RESTRICTED FUNDS
State & Federal Funds	R04700	STATE RESTRICTED FUNDS
State & Federal Funds	R04800	LOCAL GOVT RESTR FUNDS
State & Federal Funds	R05000	CAPITAL IMPROVEMENTS ACTS
Non-Government Income	R06700	NON-GOVERNMENT C&G INCOME
Endowment & Investment Income	R07000	ENDOWMENT SPENDING DISTRIB
Endowment & Investment Income	R07099	ENDOWMENT TYPE INCOME
Endowment & Investment Income	R07100	ENDOWMENT INCOME POOL
Endowment & Investment Income	R07200	ENDOWMENT INCOME HELD IN TRUST
Endowment & Investment Income	R07300	ENDOWMENT INCOME SEPARATE
Endowment & Investment Income	R07600	TEMPORARY INVESTMENT INCOME
Endowment & Investment Income	R07700	STUDENT LOAN INTEREST INCOME
Endowment & Investment Income	R07800	CGA INCOME (TII)
Gifts	R08100	GIFTS
Gifts	R08200	CONTRIBUTIONS RECEIVABLE GIFTS
Room & Board	R09000	FALL SEMESTER BOARD
Room & Board	R09010	DINING PLAN-FALL OPTIONAL
Room & Board	R09100	SPRING SEMESTER BOARD
Room & Board	R09110	DINING PLAN-SPRING OPTIONAL
Room & Board	R09200	SPECIAL EVENTS-CAFETERIA
Room & Board	R09300	SPECIAL EVENTS-CATERED
Room & Board	R09400	FAST FOODS
Room & Board	R09500	GROUPS-DINING SERVICES
Room & Board	R09600	BEVERAGE CNTRS
Room & Board	R09700	WNTR SESSION BOARD
Room & Board	R09710	DINING PLAN-WINTER SESSION OPT
Room & Board	R09800	SUMMER SESSION BOARD
Room & Board	R09810	DINING PLAN-SUMMER SESSION OPT
Room & Board	R09900	CASH MEALS
Room & Board	R10000	ROOMS - SEMESTER
Room & Board	R10100	ROOMS - SUMMER
Room & Board	R10200	ROOMS - FRESHMAN ORIENTATION
Room & Board	R10300	ROOMS - SPECIAL EVENTS
Room & Board	R10400	GUEST ROOMS
Room & Board	R10600	FORFEITURE OF ROOM DEPOSIT
Other Income	R11000	BUILDING RENTALS
Other Income	R11100	EQUIPMENT RENTALS INCOME
Other Income	R11200	LAND RENTALS
Other Income	R11300	FILMS
Other Income	R11400	OFFICE SPACE RNTL
Other Income	R12000	PUBLICATIONS
Other Income	R12100	CONCESSIONS

Account Category	Account	Desc
Other Income	R12200	PROGRAM REVENUE
Other Income	R12300	TICKETS/GENERAL ADMISSION
Other Income	R12400	SERVICES
Other Income	R12600	PROGRAMS
Other Income	R12700	SALES
Other Income	R12715	APPLE CAMPUS STORE DEMO REV
Other Income	R12900	COMMISSIONS/VENDING MACHINES
Other Income	R13000	TELEPHONES-COMMISSIONS/RENTALS
Other Income	R13100	COMMISSIONS/LAUNDRY
Other Income	R13200	COMMISSIONS/OTHER
Other Income	R13500	GAMES & RECREATION CHARGES
Other Income	R14200	BROADCAST RIGHTS
Other Income	R15600	GUARANTEES INCOME
Other Income	R15700	PARKING
Other Income	R16000	RECOVERY OF INDIRECT EXPENSES
Other Income	R16200	NOTE OR LOAN PROCEEDS
Other Income	R16300	CASH OVER OR SHORT
Other Income	R16400	COLLECTION OF BAD DEBTS
Other Income	R16600	WORKMANS COMP REIMBURSEMENTS
Other Income	R16700	CONFERENCE FEES/OUTSIDE SOURCE
Other Income	R16800	GIFT STOCK G/L ONLY
Other Income	R17100	MOTOR VEHICLE REGISTRATION INCOME
Other Income	R17300	ADVERTISING INCOME
Other Income	R17400	FINES
Other Income	R17500	SERVICE CHARGES-DEFERRED PAYME
Other Income	R17700	PARKING METER INCOME
Other Income	R17800	PROCEEDS FR SALE OF LAND/BLDGS
Other Income	R17900	MISCELLANEOUS INCOME
Other Income	R17905	REVENUE SHARING
Other Income	R17906	MISC CONTRACT INCOME
Other Income	R17907	NCAA & CONFERENCE DISTRIBUTION
Other Income	R17912	UD FUNDING FOR 1743 OPERATIONS
Other Income	R17913	UD FUNDING FOR 1743 LOAN
Other Income	R17914	1743 FUNDING FOR UD (INCOME)
Other Income	R17999	COMBINE BALANCES
Other Income	R18000	PATENTS & ROYALTIES
Other Income	R18200	TRADEINS LEASE/PURCH INCOME
Other Income	R18300	DUES INCOME
Other Income	R18400	DINING SVCS ADDITIONAL POINTS
Other Income	R18500	UD1 FLEX REVENUE
Other Income	R18600	INVESTMENT MANAGERS' REMITTANC
Other Income	R18800	UNREALIZED GAIN/LOSS ON INVEST
Other Income	R18805	06/30/05 ACCUM G/L ONLY-SETUP
Other Income	R18900	GAIN/LOSS ON SALE OF INVESTMENT

Tran Source	Description	Ref. #	Journal ID begins	Contact Department / Phone Extension
000	Journal Voucher	Web Req. #	WEB or RVSWB	General Accounting X2176
100	Web Cash Transmittal	(none)	ARDIR	Cashiers Office X1242
101	Web Credit Card	(various events/depts)	WVS	Cashiers Office X1242
102	Flex Transfer - WSFS	WSFS Seq. #	FLX	UD1 Flex Office X4033 or X8279
103	ACH WEB Payment	(none)	WWT	Cashiers Office X1242
104	Alumni Events	(none)	ALU	Alumni Relations X2341
105	CASHNET Credit Card	varies by merchant	CNT	Cashiers Office X1242
106	CASHNET ACH	Transaction ID	CNT	Cashiers Office X1242
111	Gift Journal Voucher	Journal Line Ref. #	ADV	Gift Processing Office X1249
216	Central Stores Fuelman Charges	Vehicle ID	FUE	Facilities - Financial Services X2594
217	Central Stores Voyager Charges	Vehicle ID	FUE	Facilities - Financial Services X2594
218	Central Stores DOS Printer Charges	(not yet available)	(not yet available)	Facilities - Financial Services X2594
232	Accounts Payable	Journal Line Ref. #	AP	Procurement Services X2161
603	Internal Charge Grapic Communication	(none)	GCC or UPL	University Printing X2154
604	Int Chg Chemical Engineer Shop	Journal Line Ref. #	ENGR or MVS	College of Engineering X4848
606	Request for Service - University Media Services	Web Req. #	RFS	University Media Services X3557
610	Internal Charge Chemistry/Biochemistry Storeroom	Journal Line Ref. #	CHEM or FSH	Chemistry & Biochemistry X2454
611	Internal Charge Special Sessions	Empl ID	SS	Special Sessions X2853
612	Request for Service - Photo Reprint	Web Req. #	RFS	Photo Services X8931
615	Request for Service - Photo Shoot	Web Req. #	RFS	Photo Services X8931
616	Internal Charge Mail Services	(none)	MAIL or UPL	Mail Services X8360 or X2151 (Fed Ex)
619	Internal Charge Software Share	(none)	SOFT	IT-Client Support & Services X1977
620	Int Chg Facilities Service Req	Service Slip #	FAC	Facilities - Financial Services X2623
621	Request for Service - Motor Pool	Web Req. #	RFS	Transportation Services X8471
622	Request for Service - Bus Service	Web Req. #	RFS	Transportation Services X1187
623	Request for Service - Shredding	Web Req. #	RFS	Supporting Services X2157
624	Internal Charge Quick Copy	(none)	GCC or UPL	Graphics Communication X2154
627	Request for Service - Movers	Web Req. #	RFS	Supporting Services X2157
628	Request for Service - Lock Shop	Web Req. #	RFS	Lock Shop X2935
629	Request for Service - Review Advertising	Web Req. #	RFS	General Accounting X2175
630	Request for Service - Academic Technology Services (ATS)	Web Req. #	RFS	Academic Technology Services X0640
635	Int Charge Wellness Benefit	Wellness Ref. #	HU or MVS	Wellness Center X8388
642	Parking/Public Safety Charges	Journal Line Ref. #	PUB	Public Safety X2478 or Parking X1184
648	EHS - Radioactive Materials Requisition	Web Req. #	RFS	Environmental Health & Safety X8475
650	Request for Service - IT Large Format Print	Web Req. #	RFS	IT-Client Support & Services X8442
670	Int Chg Computing Center Charge	Journal Line Ref. #	CCC	IT-Security & Access X8446
680	Monthly Toll & Equipment Charge (telephone)	(none)	TEL	Telephone Services X2411
900	Original Budget/Budg	Journal Line Ref. #	000	Budget Office X1234
901	Permanent Budget Change	Journal Line Ref. #	000	Budget Office X1234
902	Temporary Budget Change	Journal Line Ref. #	000	Budget Office X1234
903	Non-Monetary Budget Change	Journal Line Ref. #	000 or RVS	Budget Office X1234
910	Project Budget Research	Journal Line Ref. #	000	Budget Office X1234
ALO	Allocation Process - Benefit Costs	(none)	BENF	General Accounting X2175
ALO	Allocation Process - Beginning Budget	(none)	BEGBD	Budget Office X1234
ALO	Allocation Process - Temp. Invest. Inc. or Endow. Inc.	(none)	TII* or ENDST	Investment Accounting
ALO	Allocation Process - TII less than 10,000	(none)	LS10K	General Accounting X2175
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Tran Source	Description	Ref. #	Journal ID begins	Contact Department / Phone Extension
BEN	Benefit Cost Processing	Empl ID	BENF	Payroll X8677
BI	Billing	(none)	BILL	Billing & Collection X1526 or X3678
CFC	Chartfield Correction (Automated)	(none)	CFC	General Accounting X2175; Univ. Finance x0727
EHS	Environmental Health & Safety	Web Req. #	RFS	Environmental Health & Safety X8475
EXT	External Application - clear suspense or flat file uploads	(none)	UPL or RVSUP(L)	General Accounting X2175
GM	Grants - F&A calculation	(none)	GM	Research Office X2136
GM	Grants - Revenue Recognition	(none)	CAGM	Research Office X2136
HSG	Housing Deposits	Student ID #	HSG	Housing X4266
PAY	Payroll Processing	Empl ID	PAY or UPL	Payroll X8677
PC	Grants Revenue Recognition Adjustment	(none)	CAPC	Research Office X2136
PO	Purchasing (credit card purchase)	(none)	GPC	Procurement Services X2161
PO	Purchasing (encumbrance)	(none)	(blank)	Procurement Services X2161
SAL	Annual Salary Accrual/Reversal	(none)	SLAC	General Accounting x2175
SG	Allocation of graduate tuition expense	Web Req. #	SG	Ofc of Graduate & Professional Educ X8486
SG	Delaware graduate scholarship allocation	DGS	SG	Ofc of Graduate & Professional Educ X8486
SG	Correction to grad tuition exp or DE graduate scholarship	Web Req. #	SGUPL	Ofc of Graduate & Professional Educ X8486
SF	UDSIS transactions (tuition, pmts, fees, financial aid, etc.)	(none)	SF	Billing & Collection X1526
UDP	UDeposit Voucher	last 10 digits merchant #	UDP	General Accounting X2175

Tran Source	Description (<i>Discontinued Codes</i>)	Ref. #	Journal ID begins	Contact Department / Phone Extension
215	UDMart (not used after Jan. 2006)	Journal Line Ref. #	MVS	Central Stores X2157
311	Bi-weekly Payroll (not used after 2003)	Empl ID	000	HR-Payroll Systems X8677
312	Semi-monthly Payroll (not used after 2003)	Empl ID	000	HR-Payroll Systems X8677
626	Intl Charge GARFS (not used after July 2005)	Request for Service #	MVS	
633	Int Chg Occup Health (not used after 2003)	Request for Service #	000 or MVS	
634	Internal Charge The (not used after 2004)	Request for Service #	MVS	
651	Int Charge Lewes Mail (not used after 2004)	Request for Service #	MVS	
660	Int Chg Blue & Gold (not used after 2004)	Request for Service #	MVS	
400	Accounts Receivable (not used after June 2007)	(none)	MVS or UPL	Account Services X2126 or X3678
601	Internal Charge Bookstore (not used after Nov. 2004)	Journal Line Ref. #	MVS	Bookstore X2790
608	Int Chg Photographic Services (not used after Oct. 2005)	Request for Service #	MVS	Photographic Services X8931
609	Internal Charge Physics Shop (not used after Dec. 2005)	Journal Line Ref. #	MVS	Physics & Astronomy X2664
625	Intl Charge Biology Storeroom (not used after Aug. 2005)	Journal Line Ref. #	MVS	Biological Sciences X2285
648	Int Chrg Marine Studies-Misc (not used after 9/3/2008)	Request for Service #	CMS or MVS	Marine Studies (Lewes) X55-4320
650	Int Charge RFS Marine Studies (not used after Dec. 2006)	Request for Service #	CMS or MVS	Marine Studies (Lewes) X55-4320
ALO	RBB BEG BUD (not used after 2009)		RVS	Budget Office X1234
ALO	Allocation Process - prior month's F&A distribution (not used after 2009)	(none)	FADS	Budget Office X1234
ALO	Allocation Process - Redesignation (not used after 2007)	(none)	RDS	General Accounting X2175
BDP	BUDGET PLANNING (not used after 2004)		000	Budget Office X1234
FIS	Financial Information Services (not used after 2010)	various trans ref #'s	FIS	Admin Serv-Financial & Info Services x6573