

# Slippery Rock University of Pennsylvania

## Material Group and Commitment Item / GL Account Listing and Descriptions

Material Group	Available Commitment Items (GL)	Name	Descriptions and Examples - Please note, where not self-explanatory, these examples are representative of the types of expenses in each account, and are not to be considered all inclusive.
<b>Operating Expenditures</b>			
<i>Please use the following list of Commitment Items / Accounts for all operating expenditures.</i>			
<b>605</b>		<b>Postage/Freight</b>	Costs of postal services (including electronic address verification), including stamps, metered mail, permits in lieu of postage, registered mail, stamped postcards and envelopes, rental of post office boxes, contracted mailing services, commercial carrier services (i.e. UPS, FedEx), delivery services, and other "freight out" costs.
00852	605110	Postage	Bulk mailing. Pre-sort postage. Internal postage chargebacks. Electronic address updates. All postage related expenses (including <b>Postage</b> permit fees) except commercial carrier.
00852	605130	Freight/Shipping	Commercial carrier ("freight out") services (i.e. UPS, FedEx). Freight/shipping charges attached to invoices for equipment/supply delivery.
<b>607</b>		<b>Advertising</b>	Costs of space on billboards, in newspapers, magazines, and other publications (including online) and time on radio/television related to recruitment, public relations, executive/faculty/ staff searches, and special programs. Also included are advertising agency fees.
00748	607100	Advertising	Public notices, regulatory notices (DEP).
00748	607120	Advertising-Personnel; Non Faculty	Search fees and advertisements for non-faculty personnel and students (e.g., ad for student trustee).
00748	607130	Advertising-Personnel; Faculty	Search fees and advertisements for faculty personnel.
00748	607200	Public Relations and Promotions	This account is for advertising (billboards, posters, brochures, etc...) related to campus programs that are <b>non-course related</b> ; such as a Performing Arts event, a campus promotional program, camps (SEEK, Summer athletic camps, etc...), Public Relation and Promotion Events ( <b>non-food related</b> - use #665110 for food services) <b>not</b> related to Student Recruitment (student related use #607210).
00748 & 00132	607210	Advertising Student Recruitment	This account is for advertising (billboards, news radio, TV commercials, etc.) with the purpose of attracting students to Slippery Rock University of PA. This includes general advertisements, advertising expenses associated with grant sponsored programs, advertising for specific course-related programs (off-campus classes, summer school classes, nursing, computer forensics, etc.), as well as Public Relation and Promotion Events (ex: banners for a SRU booth to recruit) related to Student Recruitment ( <b>non-food related activity</b> ) - Please use #665110 for food related services .

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<b>608</b>	<b>Subscriptions</b> - Subscriptions for periodicals such as technical and scientific journals, magazines, newspapers, etc. and similar services purchased on a subscription basis. This is also used for the purchase of books ( <i>non Library related</i> ).		
00116	608110	Subscriptions	<b>Subscriptions</b> for periodicals (technical and scientific journals, magazines, newspapers, databases, etc.), either hard copies or online.
<b>609</b>	<b>Memberships</b> - Membership and/or dues paid to organizations and associations.		
00188	609100	Memberships & Dues	Membership and/or dues paid to organizations and associations.
<b>610</b>	<b>Printing &amp; Duplicating</b> - Photocopying and printing, both in-house and contracted.		
00908	610100	Printing & Duplicating	Copies made at off-campus venues, as well as on-campus through the University Copy Center (Chargebacks).  Directional and/or informational signage used for rooms or events (non-contracted vendor).
00908	610130	Printing Services, <b>Contracted</b>	<b>Contracted</b> off-campus printing services - brochures, The Rock Magazine, business cards, directional and/or informational signage used for rooms or events.
<b>615</b>	<b>Travel</b> - Reimbursement to University employees, students, officials, and others for transportation (including mileage allowance for use of private vehicles), meals, lodging, communication expense, tolls, parking fees, conference/seminar registration fees, and other necessary expenses incurred while traveling on official University business. This account also includes the cost of authorized moving expenses for employees.		
00220	615100	General Travel	All travel (lodging, meals, public transportation, etc.) and mileage expenses for non-university students/personnel - speakers, performers, consultants, high school students on campus under award programs, travel related to contracted services (when specifically broken out on contract), etc.
00220	615110	Training/Develop Travel	Faculty and staff expenses relating to attending conferences/workshops/training, including conference/seminar registration fees. Also includes reimbursement to employees for job skill related courses, credit or non-credit.
00220 & 00868	615120	Administrative Travel	All non-training related faculty, staff and COT travel. VISAs for faculty/staff travel abroad. All allowable moving expenses. All grant-related travel.
00220	615130	Teaching Travel	Mileage to teach courses in other locations or supervise student teachers/interns.
00220	615170	Student Recruitment Travel	Travel related to student recruitment, college fairs and registration fees.
00220	615175	Student Travel	All University student travel expenses (buses, tickets, field trips, etc.).

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<b>620</b>	<b>Computing &amp; Data Processing</b> - Contracted computer and data processing services, EDP equipment maintenance agreements and repairs, and non-capitalizable software purchases. <i>Please refer to the area of #660 for expenses under \$ 5,000 that are related to actual Computer/Hardware Equipment and Supplies (ex: #660200 through #660230) or #740 for equipment in excess of \$5,000.</i>		
00260	620110	Hardware Equipment Maintenance & Repair	Use this account for all system access and hardware repair and maintenance. Examples include HP Maintenance, Dell, EMC - Clarion CX30, Juniper Support, Cisco Smartnet, APC Mainetnance, AT&T Wireless Maintenance, Tanberg Edge, Sophos Digital, Oce Pringer, Convocation Encoder, Smart Classroom Maintenance, Mediasite, Touchnet, Blackboard, Camera Maintenance, Door Lock Maintenance and Cisco (please note: invoices for these charges may need to be allocated between Hardware and Software Maintenance). Not for use with maintenance agreements for desktop computers and laptops - use 630225.
00252	620200	Software	Software expenses such as PC and mainframe software, operating systems, and data base management systems.
00252	620230	Software License Fees	Software licensing fees. Phone Paging System and other actual licensing fees
<b>625</b>	<b>Professional Services &amp; Honoraria</b> - Costs that are related to <i>highly customized</i> (specific to SRU needs), <i>non-repetitive</i> (service may be infrequent and/or change according to situation) <i>and unique</i> (outcome is based on situation) services that are typically performed by a professional whose occupation is the rendering of such services. Result of service is often <i>intangible</i> - knowledge, analysis, professional judgment, etc. Examples include legal fees, auditing fees, investment fees, medical fees, consultant fees, architect and design fees, banking and investment services, speaker fees, stipends, and coop teacher payments.		
00892	625310	Consulting Services	Consulting services are professional services of an advisory nature or performance of a study which results in recommendations for university consideration and decision-making - examples include services relating to strategic planning, 49-2 Requirements and university branding project.
00916	625315	Architect, Study and Design Fees	Architect, design and study fees.
00564	625330	Hazardous Waste Removal	Hazardous waste.
00860	625335	Clinical Services	Physician services. Athlete physicals. Medical testing and analysis (blood samples, flu shots...). Ambulance (paramedic) services. Psychiatric or psychological consulting services.
00892	625399	Other Professional Services	Use this account for all other professional services that <b>are not</b> specifically defined in other 625 accounts. Examples include tutors, training fees, purchasing names for student recruitment searches, interpreters, photographers, writers, web designers, and dual employment paid to other universities.
00196	625410	Honoraria - General	An honorarium is a payment made in appreciation for a professional favor provided to the University by an individual who cannot, or does not want to, charge for his/her special professional services. Use this account when the University determines the amount to be paid to the individual (sometimes the individual may suggest an amount for reimbursement, but does not have a specified rate). Different from Speaker Fees (see 625430).

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00196	625420	Stipends	Stipends are payments to <b>non-campus</b> personnel to defray expenses or encourage participation in research. Stipends are generally associated with grants and payment is usually made to the project director and/or an appropriate responsible individual, who is responsible to distribute the funds to the participants, who in turn, must sign a form verifying receipt and specified dollar amount of receipt. Examples include payments to research subjects for participating in a study or funds given to Upward Bound students to cover field trip expenses. This can also be used for scholastic awards for high school students.
00204	625430	Speaker Fees	Speaker fees are payments in which the amount to be paid for a specific service is determined by the speaker. Speakers may include subject-matter experts, guest authors, artists and performers. The speaker must provide an invoice as documentation for payment of the fee. <b>Note:</b> associated travel, when broken out separately from the fee, should be charged to General Travel (615100).
<b>630</b>	<b>Custodial, Security, &amp; Other Services</b> - Costs of contracted services for custodial, security, maintenance and repairs services performed by non-university personnel (other than hardware/software maintenance - see 620), non-capital construction services (general, electrical, plumbing, HVAC) and other contracted services not listed under 625- Professional Services & Honoraria (includes busing services for non-university associated individuals (i.e. campers). Costs in this category are often <b>repetitive</b> (cleaning or security service), <b>non-customized</b> (elevator repair or copier maintenance is same service whether at SRU or elsewhere) and <b>not necessarily unique</b> (vendor chosen based on price instead of specific skill). Outcome is usually <b>tangible</b> - clean ducts, new plumbing, a dishwasher that works.		
Look at List	630100	Maintenance and Repair Services	Service / Repair calls that are <b>not</b> part of a regular maintenance / repair contract. Examples include safety glass repair, typewriter repair service calls, etc...
Look at List Under Services	630200	<b>Contracted</b> Services	This account is to be used for <b>contracted</b> services for maintenance, repairs or personnel services that are <b>not</b> professional (see 625 above) or office equipment/hardware (620110), or software (620235) related. Included in this account are non-capital construction contracts (general, plumbing, HVAC, electric), furniture and equipment installation services, asbestos testing and removal, online survey creation and processing, 1098T processing, piano tuning, bacteria testing, Inservco workman's comp fees, internet streaming, life drawing models, contracts for portable toilets and bus services for non-university related personnel (camps, grants, etc.), vehicle inspections and maintenance contracts on equipment (police, fitness, lab, media, food service, duplicating, etc..). Maintenance contracts from outside sources for building and grounds related services: elevators, pest control, janitorial, air handling, window, carpet and duct cleaning service, security systems, sprinkler inspections, fire alarms, fire extinguisher, etc. University approved tailoring.
00876	630225	<b>Contracted</b> Maint. - Office Equip	Maintenance contracts on all office equipment - computers, copiers (including overages), printers, laptops, mailing equipment, etc.
00892	630300	Athletic Related Services	<b>Athletic use only.</b> Non-Contracted services related to athletics.
00892	630310	Game Support Personnel	<b>Athletic use only.</b> Examples: ticket taker, scoreboard operator, ball boy, chain crew, etc...
00892	630315	Game Officials	<b>Athletic use only.</b> Examples: Officials on field / court.

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00692	630320	Entry Fees	<b>Athletic use only.</b> Examples: Entry Fees for sport tournaments.
00212 & 00236 & 00892	630325	Game Guaranties	<b>Athletic use only.</b> Game guaranties - a set dollar amount from an agreement between SRU and opposing university sporting team regarding an upcoming game. Dollar amount may be substituted with hotel stay / room expenses or food supplied to opposing team per guarantee agreement.
<b>650 Rental/Operating Lease-Equipment - Rental or lease of equipment, machinery, vehicle, and other items not specifically mentioned.</b>			
00644 & 00668	650110	Rental/Operating Lease-Equip. & Machinery	Sound & lighting equipment rental. Construction equipment rental (ex: lifts, aerators, etc.). Copiers and Mailroom Equipment Lease/Rentals.
00676	650999	Rental/Operating Lease - Other	Meeting room rentals (ex: Smith Center, Alumni House, Maltby). Occasion rentals (ex: tents). Booth rentals (ex: Student Recruitment).
<b>660 Supplies - Costs of supplies consumed or used in the day-to-day operation of offices, departments, or in the classroom (i.e. paper, envelopes, writing tools, lab supplies, audio-visual supplies, printing supplies, etc.). Also included are non-capital equipment (including EDP equipment), furniture, wearing apparel (i.e. University police uniforms), materials and supplies used in connection with the performance of general housekeeping duties, and gasoline and diesel motor fuels.</b>			
00148	660100	Office Supplies	Printer paper, shredder bags, envelopes, letterhead, check stock, pens, pencils etc. <b>(day-to-day office supplies ONLY)</b>
00156 & 00164	660120	Printing Supplies	Toner, cash register tape (CalCard), and ticket tape (Parking and Transportation Dept).
Look at List Eq_Sp_	660125	Equipment (noncapital)	Equipment under \$5,000 - examples include police equipment (riot gear, gas masks, vests, etc.), musical instruments, lab equipment, typewriters, calculators and fitness equipment. Please note: <b>Do not use this GL for Computers or Copiers - Computers use #660230, Copiers use #650110 if a Lease/Rental.</b>
00332	660130	Furniture & Furnishings & Fixtures (noncapital)	Items under \$5,000 - examples include blinds and curtains, paintings, carpets, stand alone panels and furniture.
00260	660200	Technology Related Supplies	Cables, connectors, misc hardware.
00260	660210	Telecommunications Parts/Supplies	Parts and supplies used with telecommunications equipment - management cards, cables, parts for phones, etc.
00260	660225	Media Equipment (noncapital)	Media equipment under \$5,000 - examples include projectors, cameras, DVD players and audio/visual materials and supplies. This would also include speaker mounts, storage cases for such media equipment, etc...

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00260	660230	EDP Equipment (noncapital)	Computer equipment under \$5,000 - examples include computers, hard drives, printers, laptops, ipads, televisions and servers. Please note: <b>Do not use for care plans or license agreements</b> - Please refer to the GL area of #620 Computing & Data Processing.
00100	660300	Educational Supplies	<b>Classroom and educational supplies</b> - text books, blackboards, maps, musical supplies, training materials, computerized test units for student testing, etc.
00436	660315	Lab Supplies	Supplies used in a lab - includes flasks, test tubes, vials, trays, solutions and solvents, centrifuge tubes, thermometers, etc. Also includes live animals and supplies related to their care, upkeep and testing.
572	660330	Chemicals	Chemicals for laboratories and sciences.
00284	660400	Maintenance Supplies	Replacement and repair parts for buildings, grounds and equipment (except motor vehicles). Examples include replacement lamps, gravel for road repairs, deicing salt, swimming pool maintenance, electrical supplies, and demurrage charges resulting from the lease of tanks.
00300	660415	Agricultural Supplies	<b>Facilities use only</b> - trees, shrubs, plants, hanging baskets, grass seed, mulch, fertilizers, topsoil, small maintenance tools for upkeep of lawn.
00428	660420	Housekeeping Supplies	Paper towels, toilet tissue, hand soap, cleaning supplies, bedding, kitchenware.
00588	660425	Lubricating Oil/Lube	<b>Facilities use only</b> - oil for campus vehicles and equipment.
00588	660430	Motor Fuels/Gasoline	Gasoline for state vehicles and motorized equipment.
00532	660435	Motorized Equip Supplies	Parts necessary for operation of motor vehicles - tires, batteries, etc.
00396 & 00460	660510	Medical Supplies (Other than drugs)	Hearing aids, first aid kits, bandages, gloves, masks.
00556	660515	Drugs	<b>Health Center and Athletic use only.</b> Prescription/nonprescription drugs, flu vaccine, Tylenol or any other ingested or injectable medicine.
00356	660600	Athletic Supplies	<b>Athletic use only.</b> Supplies relating to NCAA SRU Athletics that <b>are not</b> used for team practice or competition - Any "field" related supplies, detergent for cleaning uniforms, etc... (Practice / Competition expenses use #660610)
00356 & 00548	660610	Athletic Game Clothing & Equipment	<b>Athletic use only.</b> NCAA Athletic expenses related to a SRU teams practice or competition. (Ex: jerseys, uniforms (including embroidery services), game balls, screen printing...)
00356	660615	Athletic Awards & Banquets	<b>Athletic use only.</b> All expenses related to Athletic Awards (seniors, special athletic recognition) or Banquets (seniors, SRU individual team event)
00140	660700	Other Supplies	Account is for supplies that do not fit into any other 660 account. Examples include trophies, plaques, awards or any other approved token of appreciation, flowers for University ceremonies and approved <b>promotional items</b> (mugs, pens, hats, etc.), holiday cards, pepper spray.
00356	660710	Recreational Supplies	Cost of supplies relating to intramural, sports camps, and outdoor activities - examples include batting cage nets, baseballs, portable goal posts, camping supplies.
00548	660715	Wearing Apparel	Clothing - examples include police uniforms, facility personnel shirts, and T-shirts that are allowable expenditures according to the E&G Spending Guidelines.

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	660800	Library Materials & Supplies	<b>Library use only.</b>
	660815	Library Binding	<b>Library use only.</b>
	660820	Library Journal Subscriptions (Print)	<b>Library use only.</b>
	660825	Library Journal Subscriptions (Micro)	<b>Library use only.</b>
	660827	Library Journal Subscriptions (Electronic)	<b>Library use only.</b>
	660830	Interlibrary Loan	<b>Library use only.</b>
	660835	Library Electronic Database Subscriptions	<b>Library use only.</b> Subscriptions and on-going fees for <b>electronic databases.</b>
	660836	Library Books (Electronic)	<b>Library use only.</b> Subscriptions, on-going fees, and one-time payments for purchases of <b>ebooks.</b>
	660840	Library Electronic Database Purchases	<b>Library use only.</b> One-time payments for purchase of library <b>electronic databases.</b>
	660845	Audio-visual/Multi Media Equipment	<b>Library use only.</b>
	660846	Library A-V (Video)	<b>Library use only.</b> Visual materials.
	660847	Library A-V (Audio)	<b>Library use only.</b> Audio materials.
	660850	Library - Other	<b>Library use only.</b> Other materials (curriculum).
<b>665</b>	<b>Food Supplies - Cost of food (including non-alcoholic beverages) consumed by humans. Includes both costs paid to University food service vendor and external purchase of any general food or beverage items.</b>		
00236	665110	Contractor Food Services	Food services <b>not</b> related to student billing <b>and</b> falls within the allowable expenditures according to the Public Funds Spending Guidelines. (ex: University Contracted Food Services is currently AVI)
00236	665130	Other Food Supplies	Allowable <b>food</b> supplies - bottled water, dispensed container water, allowable banquet events (ex: Lagerheads, Campy's, etc...) and grocery store food purchases that fall within the allowable expenditures according to the Public Funds Spending Guidelines.
00236	665135	Athletic Meals	<b>Athletic use only.</b> Examples would include pre-game student athletes meals, meal tickets for recruits that do not require travel paperwork, etc...

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<b>Capital Expenditures</b>			
<p><i>The following object codes are for capitalized expenditures. In order to be considered capital, the asset must cost at least \$5,000.00 and have at least a two year useful life. Installation, alterations and freight costs should be included in the asset cost to be capitalized and charged to the appropriate capital expenditure object code. Building and land improvement projects may have certain expenditures less than \$5,000.00; however, they should be charged to the corresponding fixed asset object code since the total cost of the project is considered an asset.</i></p>			
<b>710</b>		<b>Buildings and Structures</b>	- Any structure erected to stand more or less permanently; and designed for human use and occupancy or as shelter for animals or goods. Total asset cost will include: excavation, foundation, framing, floor structure, roof structure, exterior wall, interior construction, fees, permits, and building service systems (plumbing, sewage, HVAC, lighting, electricity, elevators, fire protection, emergency power systems) and all permanently attached fixtures and fixed equipment (boilers, compressors, generators, etc.). A purchase including the acquisition of both land and buildings requires that the cost be allocated between the assets.
	710000	Buildings	All costs associated with the purchase or construction of a building. Does not include the cost of land. Examples include the Convocation Center . Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit, e.g., 156xxxxxx.1 ). <b>(Accounting assigns number)</b>
<b>720</b>		<b>Building Improvements</b>	- Improvements or enhancements which extend the useful life of the building. This includes additions, roof replacements, installation of elevators, replacement of air conditioning or heating systems, installation of fire protection systems, replacement of plumbing and wiring and other major renovations.
	720000	Building Improvements	All costs associated with improvements or enhancements to existing buildings which extend the useful life of the building. Examples include the Smith Student Center, North Hall, Maltby roof, and Boozel Dining Hall. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit, e.g., 156xxxxxx.1). <b>(Accounting assigns number)</b>
<b>740</b>		<b>Equipment and Machinery</b>	- Purchases of equipment which has a purchase price in excess of \$5,000.00 and at least a two year useful life. This includes office equipment, hardware equipment, vehicles, machinery, grounds equipment, radio equipment, and other equipment not applicable to other object codes.
See List Eq_ Sp_	740000	Equipment and Machinery	Equipment and machinery with a purchase price greater than \$5,000. Examples include shuttle buses, lawn mowers, servers, copy machines, appliances, forklifts, projectors, spectrometers, espresso machines and floor scrubbers. Include in the asset value all costs associated with placing the asset in service, including freight, installation, site preparation and professional fees.



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<b>750</b>	<b>Furniture and Furnishings</b> - Office, classroom and other furniture and furnishings with an individual cost greater than \$5,000, such as carpeting, draperies, workstations, credenzas, cabinets, and safes.		
00332	750000	Furniture and Furnishings	Furniture and furnishings with a purchase price greater than \$5,000. Examples include carpeting, lab workstations, floor tiles, curtains, auditorium seating, works of art, and conference tables. Include in the asset value all costs associated with placing the asset in service, including freight, installation, site preparation and professional fees.
<b>760</b>	<b>Library Books</b> - Cost of books plus transportation and incidental costs. <b>NOTE: Periodicals, subscriptions, microfiche, compact discs, videos and similar items should be coded to Operating Expense.</b>		
00108	760000	Library Books (Print)	This account should only be used for hard copy books that are added to the library collection. This account should not be used for periodicals, subscriptions, microfiche, compact discs, videos or similar items.