

PeopleSoft Revenue Short Account list (updated 8/18/17)

[A generic code can be used if a specific code is not available. A comprehensive list is available.](#)

Account	Description
GO Allocation	
400000	General revenue allocation
Federal Allocation	
410100	Federal Coop Extension approp
Gift & Endowment Income	
470300	Endowment-Monthly Spend Distr
475000	Investment income
475600	Real gain(loss)-sale of invest
480001	Gift income
Grant Income	
490000-493700	Grant income
Fees	
403000	Non-Credit on-campus (for courses or sessions)
403200	Non-Credit off-campus (for courses or sessions)
431200	Non-taxable Conference Revenue (not courses)
450300	Internal sales & service (Educational fees paid by ISE, manually override description to read Educ. Fees)
Sales	
420100	Taxable sales
430000	Non-taxable sales (textbooks, handouts, CEU's)
432300	Non-taxable - vending revenue (displays/advertising & exhibitors)
432100	Non-taxable - parking fees
495300	Non-taxable miscellaneous revenue - rental income (fees collected for use of services or space)
450000	Internal sales & services (including CEU's, but not educational fees)
495000	Non-taxable misc. revenue (includes lodging, banquets, membership dues, and all other misc. revenue)
495500	Non-taxable miscellaneous revenue - service & repair fees
496200	Non-taxable misc. revenue - finance services (partner revenue, sponsorships, & 3rd party pay scholarships)

PeopleSoft Expenditure Short Account list (updated 7/9/18)

[A generic code can be used if a specific code is not available. A comprehensive list is available.](#)

Account	Description
Cost of Goods Sold	COGS General: All purchases for resale by auxiliary enterprises, service operations, and other recharge centers and operations.
600000	COGS General books
601500	COGS Printing
603100	COGS Supplies
603800	
Employee moving	Employee reimbursement: Moving expenses as defined in the Personnel Policy Manual, not to exceed 10% of the employee's annual salary or the actual cost of moving, whichever is less.
715000	
Travel	Business travel including car rentals, registration fees, hotel, mileage, taxi/shuttle, meal for individual. Utilized when it is part of their day-to-day job such as site visits. Orientation out-of-town w/ travel. Job candidate travel
721000	
721400	
Business meeting	Expenses related to the cost of a business meeting including room rental, equipment rental, catering, and other related expenses.
728000	
Staff training & development	Professional Development Travel, Orientation in town w/ no travel required, Utilized if staff are learning something new, gain additional knowledge by going to a conference, etc.
722000	
Postage	Postal expenses stamps, meter rental, PO box rentals Express mail (UPS, FedEx, USPS, DHL)
723000	
Telephones	Telephone local line/equipment charges, Watts charges, WUCS/Intercall/Zoom Cell phone charges
724000	
724500	
Marketing/Advertising	Marketing/advertising expenses including advertising for "help wanted", special events, solicitations, exhibits, and radio and TV promotions, job announcements
725000	
Insurance	Insurance
726000	
Reproduction	Copy services, Publishing/printing, Reproduction costs
727000	
Supplies	Supply expenses for instruction, subscriptions, books, vet supplies
730000	Office supplies
730100	Instructional supplies, classroom materials
730300	Lab supplies
730500	Fuel, fuel for rental cars if tracked separately from 721000 and/or 722000 and purchased fuel for other uses
730900	Cleaning supplies
731300	Groceries - not for business mtgs, generally for programming such as food demos
731900	Paper supplies, Styrofoam plates, plastic ware
732000	Fertilizer and chemicals
741400	
Dues/memberships	Dues/memberships to professional associations and other organizations
738000	
Computer Charges	Direct computer costs, computer supplies and hardware
739000	Expenses for network charges.
739400	Software maintenance agreements
739850	
Equipment (less than \$5000)	Computer
740100	Computer software
740150	Other
740300	Furniture
740600	
Equipment rental	Rent/lease office equipment
741600	
Miscellaneous	Other miscellaneous expenses, infrequent in nature
742000	Awards including only special recognition awards to faculty, staff, and non-University recipients. Examples include length of service and staff recognition week awards.
743200	Credit card fees
743700	
Professional Services	External professional or consulting services
750000	Consultant travel
750110	External non-professional services (i.e. office moves, locksmith)
750250	Trash removal/hauling
750800	Other external fees, such as speaker honorarium and legal fees
750900	
Capital equipment (over \$5000)	Computer
777100	Software
777200	Office equipment
777300	Other equipment
777400	Furniture
777700	
Equip M & R	Maintenance & repairs-non capital
789000	Maintenance & repair of University vehicles-non capital
789050	
Rent/Lease Space & Cap Equip	Rent/lease space (building & capital equipment)
789500	
Building	Building services
794000	Maintenance & repair less than \$5000
795000	
Utilities-Outside Vendor	Electricity
810100	Water
810200	Sewer
810300	Propane Gas
810400	Natural Gas
810500	

PeopleSoft Transfer Account list (updated 8/18/17)

NOTE: This reference does not imply that all transfers are appropriate; there may be other restrictions. Please contact your Campus Accounting Office with questions.

[Transfer Policy](#) [Transfer Grid](#) [Transfer Quick Reference](#)
[PS Journal Entry System - Help Documentation](#)

Intra Unrestricted Current Fund Transfers

Transfer Types:

	<i>TRANS IN</i>	<i>TRANS OUT</i>
	ACCOUNT	ACCOUNT
* <i>Same Fund Group & same Extension unit</i>		
- Within the College/School/Division (CSD) and within Unrestricted Current Funds	392100	392100
* <i>Same Fund Group, different unit (Extension/COLUM)</i>		
- Within the Business Unit but between CSD and within Unrestricted Current Funds	392000	862000
* <i>Same Fund Group, different business unit</i>		
- Between Business Units and within Unrestricted Current Funds	393000	863000
* <i>Between Operating Funds (0000) and Auxiliary/Service Operation (01xx-08xx)</i>	392150	392150
- If the entry crosses Business Units	393000	863000
* <i>Continuing Education Revenue Sharing (0445-0450)</i>	393100	393100
* <i>Cost Share Transfers (Project 00 to Project Specific Chartfield)</i>	392200	392200
* <i>Hospital Only Transfers</i>		
- Year End Fund Balance Activity	863025	863025
- Related Entity Support	863050	863050

Non-Mandatory Transfers

Transfer Types:

* Between Unrestricted Current Funds (0000-0xxx) and Unrestricted Plant Funds (10xx)	392300	862300
* Fixed Price Contract (2100-2299 to other funds)^	393700	863700
^PREPARED BY SPONSORED PROGRAMS OFFICE		
* Quasi-Endowment Transfers per management	391000	861000
* Other Non-Mandatory Transfers	391000	861000
- Within fund group other than Unrestricted Current Funds	391000	861000

Mandatory Transfers

Required by a legal agreement or contract.

Transfer Types:

* Debt Service^	390100	861100
^PREPARED BY UM SYSTEM		
* True Endowment Transfers per agreement	390000	860000
* Work Study / SEOG between Operating Funds (0000) and Grants & Contracts (22xx-2299)^	865000	865000
^PREPARED BY SPONSORED PROGRAMS OFFICE		
* Other Mandatory Transfers	390000	860000

^Indicates restrictions of preparation