

July 1, 2015

As part of our continuing effort to improve grant management and compliance at all levels of the university community, we are happy to announce enhancements to the sponsored projects accounting structures in PeopleSoft Financials. These changes will allow more accuracy in the accounting and reporting of costs, especially payments to sub-award contracts, participants and trainees.

Two new account class codes have been added. Class code 752: Grant Subcontracts now groups subcontract payments separately from class code 750: Professional and Outside Services. Likewise, class code 754: Participant/Trainee/Volunteer groups expenses for grant participants, trainees and volunteers.

Also, some account code descriptions have been updated and new account codes added to the general ledger. These include:

- 730220 - Classroom Supplies (Renamed)
- 730221 - Chemical Supplies (Renamed)
- 730222 - Laboratory/Field Supplies
- 754100 - Participant Other Expenses (Renamed)
- 754101 - Participant Incentive Payment
- 754102 - Participant Travel
- 754103 - Participant Subsistence/Housing
- 754105 - Trainee Incentive Payment (Renamed)
- 754106 - Trainee Travel
- 754107 - Trainee Subsistence/Housing
- 754108 - Trainee Other Expenses
- 780311 - Research Equipment-Capital

A complete listing of account codes appropriate for use on most sponsored projects is available on our website [nau.edu/postaward](http://nau.edu/postaward) under the heading "Announcements."

We are working with Enterprise Reporting Solutions to update all grants reports to reflect these changes. Watch for future announcements about new reports as they become available.

Please contact your Fund Manager or Post Award Administrator to report issues or to discuss any questions that arise from these changes. A complete listing of Fund Managers and Post Award Administrators by assigned department/area can be found on our website [nau.edu/postaward](http://nau.edu/postaward) in the "Most Viewed" section (upper right of the page); click on the link "Who Manages My Sponsored Project?"

## PeopleSoft Account Codes and Rollups (Tree Structure) 7/1/15

### 711 - Salary Expense (ERE eligible)

711010 Salaries (Benefit Eligible)

### 712 - Other Wages

712010 Wages Non-benefit Eligible

### 713 - Student Wages

713010 Student Wages

### 714 - Work Study

714010 Work Study

### 715 - Graduate Assistants

715010 Graduate Assistants

### 720 - Employee Related Expenses

720110 FICA

720220 Retirement

720230 Workers Comp

720240 Grad Asst Health Ins Subsidy

720242 Grad Asst Tuition Remission

720245 Health Insurance

720247 Dental Insurance

720250 Life Insurance

720252 Disability Insurance

720254 Unemployment Ins

720259 Flexible Spending Accts

720260 ERE Adjustment Flat Rate

720270 Retiree Accum Sick Leave

### 730 - Operations

730100 Office Supplies

730110 Other Materials & Supplies

730115 Property Surplus Rebate

730120 Fuel Fleet Vehicles

730150 Purchasing Card Transactions

730170 Use Tax - Procurement Card

730190 Staples Office Supplies Pcard

730200 Software Licence & Maint Fee

730201 Computer Hardware Parts & Sup

730220 Classroom Supplies

730221 Chemical Supplies

730222 Laboratory/Field Supplies

### **730 - Operations (continued)**

730240 Tools/technical Parts/supplies  
730260 NonCap Furniture & Equip <\$5K  
730300 Maint & Repair Supplies  
730301 Maint & Repairs/sup--grounds  
730302 Maint & Repairs/sup--bldgs  
730303 Maint & Repairs/sup--equipmt  
730350 Print/copy-service  
730370 Postage And Freight  
730372 Postage  
730375 Express Mail  
730380 Postage And Freight Chrg Back  
730390 Licenses  
730400 Audio/Video Supplies  
734200 University Stores Cogs  
734295 Nursing Supplies  
734300 Prescribed Drugs,insulin, Etc  
738100 Other Furn & Equip Non Cap  
738101 Office Furniture Non Cap  
738103 Audio/Video Equipment Non Cap  
738104 Computers/Printers/Scanners NC  
738105 Lab/Scientific F & E Non Cap  
738106 Networking Equip & Software NC  
738107 Servers & Data Storage Non Cap  
738108 Wireless Equipment Non Cap  
738109 Telecom Equip Non Cap  
738300 Non-Cap Ins Reimburse-Rsk Mgt  
739100 Interdepartmental Services  
739110 Interdepartmental Match Expens  
739120 Internal Charges/allocations  
739125 Internal Expense Allocation  
739150 Administrative Overhead Fee  
740100 Other Insurance  
740105 Liability Insurance  
740110 Utilities Electric  
740115 Electric Allocation  
740120 Utilities Gas  
740125 Gas Allocation

**730 - Operations (continued)**

740130 Utilities Water  
740135 Water Allocation  
740140 Utilities Sewer  
740145 Sewer Allocation  
740150 Utilities Other  
745100 Other Telecommunications  
745101 Telephone Service/ld Charges  
750100 Maint & Repair Service  
750110 Advertising  
750150 Other Prof/Outside Services  
750151 Consultants  
750153 It Related Consulting Services  
750154 Managed Network Services  
750156 Speaker/Performer  
750157 Telecomm Maint & Support Serv  
750158 Employ Serv (bkgrnd chk, etc.)  
750159 Temporary Employment Services  
750250 International Program Expense  
755100 Rental/Lease Bldgs/Office/Room  
755110 Rentals/Lease Equip/Vehicles  
755115 Other Rentals/Leases  
755120 Royalties  
759100 Business Meals/foods Pcard  
759110 Credit Card Processing Chgs  
759120 Prof Dues/Fees/Subscriptions  
759130 Registration/conference Fees  
759200 Misc Operating Expense  
759205 Taxes  
759210 Interview Expenses & Reimb  
759215 Non Employee Lodging  
759220 Bus Meal/Food (non-catered)  
759225 Bus Meal/Catered Food  
759305 Bad Debt Allowance

**750 - Professional & Outside Service**

750190 Service Related Expense Reimb  
750195 IT related Consultant ExpReimb  
750197 Speaker/Performer Exp Reimb

**752 - Grant Subcontracts**

- 750200 Grant Subcontracts <\$25,000
- 750210 Grant Subcontracts >\$25,000

**754 - Participant/Trainee/Volunteer**

- 754100 Participant Other Expenses
- 754101 Participant Incentive Payment
- 754102 Participant Travel
- 754103 Participant Subsist/Housing
- 754105 Trainee Incentive Payment
- 754106 Trainee Travel
- 754107 Trainee Subsistence/Housing
- 754108 Trainee Other Expenses
- 754140 Subject/Volunteer Pay
- 754150 Subject/Volunteer Pay

**760 - Domestic Travel**

- 760100 Other In-State Travel
- 760101 Mileage In-state Travel
- 760102 Public Transportation In-State
- 760103 Lodging In-State Travel
- 760104 Rental Cars In-State
- 760105 Subsistence In-State Travel
- 760106 Gas And Oil Credit Cards I-s
- 760150 Travel - Pur Card
- 760200 Other Out-State Travel
- 760201 Mileage Out-of-state Travel
- 760202 Subsistence Out-of-state
- 760203 Public Transportation Out-St
- 760204 Lodging Out-of-state Travel
- 760205 Rental Cars Out-of-state
- 760206 Gas & Oil Credit Cards Out-St

**764 - Foreign Travel**

- 760400 Other Foreign Travel
- 760401 Mileage-foreign Travel
- 760402 Subsistence-foreign Travel
- 760403 Public Transportation-foreign
- 760404 Lodging-foreign Travel
- 760405 Rental Vehicles-foreign
- 760406 Gas And Oil-foreign

**770 - Student Support**

- 770100 Scholarship/fellowship/grants
- 770105 Fellowship Expense
- 770107 Grants In Aid
- 770110 Other Student Support
- 770120 UGRD Student Support
- 770125 GRAD Student Support
- 770900 Student Support- Departmental

**783 - Equipment**

- 780220 Construction (building Renov)
- 780230 Construction - Improve Other
- 780300 Other Furniture & Equipment
- 780301 Office Furn & Equip Capital
- 780302 Computers Capital
- 780303 Other IT Equipment Capital
- 780304 Servers & Data Storage Capital
- 780305 Telecomm Equipment Capital
- 780306 Classroom/Lab Equip Capital
- 780307 Network Equip & Softwr Capital
- 780308 Audio/Video Equip Capital
- 780309 Wireless Equip Capital
- 780310 Vehicles
- 780311 Research Equipment Capital
- 780325 Equipment Fabrication
- 780860 Insurance Reimburse -risk Mgt

**830 - Voluntary Transfers Out**

- 830500 Voluntary Transfer Out

**840 - Mandatory Transfers Out**

- 840500 Mandatory Transfer Out

**799 - Indirect Costs**

- 799900 Indirect Cost Recovery