

Banner Finance Expense Account Code Descriptions



Acct	Title	Description	Examples
Supplies			
700000	Office Supplies	Office supplies normally depleted during the year	Paper, toner, pens, pencils, staplers, calendars, forms, etc.
700001	Instruction / Lab Supplies	Supplies used for laboratory or classroom purposes	Chemicals, art supplies, music supplies, etc.
700002	Clothing	Apparel <u>NOT</u> for resale	Shirts, hats, athletics practice gear, costumes, etc.
700003	Audio Visual Supplies	Audio and visual supplies normally depleted during the year, including supplies for production of artistic works or graphics	Camera film, blank video cassettes, blank DVDs, blank CDs, etc.
700004	Hospitality Supplies	Hospitality supplies normally depleted during the year; <u>NOT</u> food and beverages (see 700005)	Napkins, plates, decorations, etc.
700005	Food/Meals - Local	Food, beverages & meals for <u>local</u> Macalester-related activities, including Bon Appetit; <u>NOT</u> meals related to travel (see 704002)	Grocery stores, restaurants, etc. Also Bon Appetit charges
700007	Maintenance & Repair Supplies	Supplies used for in-house maintenance/repair of equipment & facilities; <u>NOT</u> for services provided by an outside party (see 700602)	Hardware, parts, etc.
700009	Cleaning Supplies	Janitorial/custodial supplies	Chemicals, gloves, light bulbs, etc.
700010	Props – Supplies	Supplies for theater productions; <u>NOT</u> set construction or costumes	Items used as props in plays
700012	Medical Supplies	Medical supplies for Health Services or other departments; <u>NOT</u> supplies for instructional or lab purposes (see 700001)	Medication, bandages, or other medical supplies kept in stock
Collections & Reference Materials			
700500	Binding	Permanent binding of journals; rebinding of books	Binding of student honors projects
700501	Books	Books for Library, departmental, instructional or research use; <u>NOT</u> books to be sold by Macalester Bookstore	Books purchased at Barnes & Noble, Amazon.com, McGraw Hill, etc.
700502	Periodicals & Subscriptions	Subscriptions to periodicals/magazines/newspapers/on-line databases <u>and/or</u> one-time purchases of these items	Payments to EBSCO, Minitex, etc.; Subscriptions to professional publications
700503	Films & Slides	Movies, photo and slides for departmental, classroom, or all-campus use	Purchase or rental of DVDs, videos, photos, slides, etc.
700504	Works of Art	Art and similar items under \$10,000 for departmental or classroom use, or for the benefit of the entire campus; <u>NOT</u> for items that cost more than \$10,000 (see Account 750120)	Wall art, frames, sculptures, etc.

Banner Finance Expense Account Code Descriptions *(continued)*



Acct	Title	Description	Examples
700505	Recordings	Music media for departmental, classroom, or all-campus use	Purchase or rental of CDs, tapes, etc.
<i>Equipment / Furniture / Software < \$10,000</i>			
700600	Equipment < \$10,000	New/replacement equipment that costs less than \$10,000 individually, including any installation charges; <u>NOT</u> for items that cost more than \$10,000 (see 750080 , 750090 or 750100 depending on type of equipment); <u>NOT</u> furniture (see 700603); <u>NOT</u> computer software (see 700605) or computer hardware (see 700606)	Lab/classroom/research equipment, small office equipment (fax machines, calculators, telephones, fans), tools, musical instruments, etc.
700601	Equipment Rental	Cost of renting equipment	Event rental (tables, tents, linens, etc.), golf carts, audio equipment, etc.
700602	Equipment Maintenance & Repair	Maintenance/repair of equipment, including maintenance agreements; <u>NOT</u> building maintenance (see 703313)	Use when an outside party is conducting the maintenance/repair
700603	Furniture	Objects that cost less than \$10,000 individually that are used to furnish a building but are not part of the building itself; <u>NOT</u> furniture that costs more than \$10,000 (see 750110)	Desks, chairs, cubicle dividers, drapes, blinds, carpet, etc.
700604	Computer Software < \$10,000	Software that costs less than \$10,000; <u>NOT</u> maintenance or licenses for software (see 700605); <u>NOT</u> software that costs more than \$10,000 (see 750070)	Packaged software, downloaded software, software for lab/classroom use, etc.
700605	Software Maintenance / License	Cost of software maintenance or licenses; <u>NOT</u> the cost of the actual software (see 700604); <u>NOT</u> computing services/consulting (see 703004)	Annual maintenance contracts, one-time maintenance costs, annual or one-time license fees, etc.
700606	Computer Hardware < \$10,000	Computer hardware that costs less than \$10,000 individually; <u>NOT</u> hardware that costs more than \$10,000 (see 750060)	PC's, monitors, keyboards, additional RAM, etc.
<i>Postage & Shipping</i>			
701000	Postage	Macalester Mailing Services charges, or other departmental expenses; <u>NOT</u> freight expense such as FedEx & UPS (see 701001)	Mailing Services postage meter; Stamps
701001	Freight	Macalester Central Stores charges, or departmental costs related to mailing or couriating packages	FedEx, UPS, Quicksilver couriers, etc.
701002	Mailing Services	Professional mailing services (external company folds, stuffs & mails); <u>NOT</u> services provided at Macalester	Mass mailings produced and/or mailed by an outside company

Banner Finance Expense Account Code Descriptions *(continued)*



Acct	Title	Description	Examples
<i>Telephone</i>			
701500	Telephone	Telephone services; <u>NOT</u> purchases of telephone or other communications equipment (see 700600)	Basic phone charges, long-distance, 800#, calling cards, cell phone service, phone messaging service, etc.
<i>Dues, Memberships & Subscriptions</i>			
702000	Dues & Memberships	Membership and other dues	Dues to professional/scientific/cultural/athletic/other organizations
<i>Professional Services – NOT Contractors (see 7033xx)</i>			
703000	Audit	Fees paid to outside firms for financial audits	Annual financial statement audit
703001	Legal	Fees paid to outside firms for legal counsel	Legal services such as research, opinion, litigation, collection, consulting, etc.
703002	Professional Services – Other	Professional services that do not fit into any of the other accounts under the Professional Services category; <u>NOT</u> contractors (see 7033xx)	Professional temp services, writing/editing, graphic design, photography, research, investment manager fees, etc.
703003	Printing Services	Printing and design; copying/duplicating by an outside company; <u>NOT</u> services provided by the Document Services department at Macalester	Printing and design of campus publications, programs, letterhead, business cards, etc.; Copying charges from an outside company (ex. Kinko's)
703004	Computing Services	Computer hardware/software services or consulting; <u>NOT</u> computer hardware (see 700606), software (see 700604), or maintenance/licenses (see 700605)	Computer technicians & installers, computer project consultants, webcast services, etc.
703005	Advertising Services	Fees paid to advertise the College's programs and job openings	Newspaper, magazine, website, TV and radio advertising; Job postings; Promotional/imprinted items
703007	Consulting Services	Fees paid for consulting services that do not fit into any of the other accounts under the Professional Services category; Consulting is advisory services provided by trained and qualified persons/firms; <u>NOT</u> computer hardware/software consulting (see 703004)	Specific project consulting (ex. Employment Services, internal controls, building projects, communications projects, etc.)
703009	Architect Services	Fees paid to architects	Architectural design for building projects

Banner Finance Expense Account Code Descriptions *(continued)*



Acct	Title	Description	Examples
<i>Honoraria & Stipends</i>			
703200	Honoraria	Fees paid to outside organizations/persons for engagements other than speaking (use 703201 for speakers)	Musicians, art presentation, panel participation, etc.
703201	Speakers	Fees paid to persons for speaking/lecture engagements; <u>NOT</u> the speakers' related expenses (ex. Use 704001 for hotel)	Speakers/lecturers hired for instructional or all-campus presentations
703202	Stipends	Payment of a one-time, fixed amount to a non-employee/non-student of the College; if payment is to a Macalester employee or student, please contact Employment Services	Payments to participants in a grant/campus-sponsored workshop or study; Tenure review services
<i>Outside Services – NOT Professional Services (see 7030xx)</i>			
703310	Outside Services - Other	Outside services that do not fit into any of the other accounts under the Outside Services category; <u>NOT</u> professional services (see 7033xx); <u>NOT</u> equipment maintenance/repair (see 700602); <u>NOT</u> freight/couriers (see 701001)	Furniture movers, campus security, signage, van leases, travel agents, laundry, landscaping under \$10,000, etc.
703311	Contractors	Fees paid to companies for large projects, usually for building construction/renovation; <u>NOT</u> architect fees (see 703009); <u>NOT</u> building/grounds maintenance (see 703313)	Construction companies and subcontractors of construction companies
703312	Painting	Fees paid to outside companies for interior/exterior painting/floor refinishing	Payments to "Part Time Painters" (Macalester outsources most painting to this company)
703313	Maintenance Services	Building/grounds maintenance; <u>NOT</u> equipment maintenance/repair (see 700602); <u>NOT</u> painting (see 703312); <u>NOT</u> new construction (see 703311)	Maintenance for windows, doors, gutters, pipes, insulation, sidewalks, etc.
703314	Transportation Services	Local ground transportation; ground transportation for sporting/departmental events that leave and return to the College; <u>NOT</u> transportation related to travel (see 704003); <u>NOT</u> mileage/parking/tolls (see 704004); <u>NOT</u> gasoline (see 704005)	Bus companies, in-town car/van rentals, HourCar, in-town taxis, etc.
<i>Travel</i>			
704000	Airfare – Travel	Payments to airlines for cost of flight only; Airfare for speakers/honoraria; <u>NOT</u> travel agent fees (see 703310)	Northwest/Delta Airlines, American Airlines, Southwest Airlines, etc.
704001	Lodging – Travel	Payments to hotels/apartments for overnight stays - local and away; Overnight hotel costs for speakers/honoraria; <u>NOT</u> payments to hotels for meeting/event space (see 704501) or meals at hotel restaurants (see 704002)	Holiday Inn, Best Western, Sheraton, etc.; Luggage tips/storage; Also use for grant-funded apartment rentals related to sabbaticals

Banner Finance Expense Account Code Descriptions *(continued)*



Acct	Title	Description	Examples
704002	Meals – Travel	Cost of meals/food when away for overnight travel; Meals for speakers/honoraria from out-of-town; <u>NOT</u> non-travel-related/local meal purchases (see 700005)	Restaurants, grocery stores, coffee shops, etc.
704003	Ground Transportation – Travel	Out-of-town ground transportation; Ground transportation for speakers/honoraria; <u>NOT</u> ground transportation for sporting/departamental events that leave and return to the College (see 703314); <u>NOT</u> mileage/parking/tolls (see 704004); <u>NOT</u> gasoline (see 704005)	Taxis, rental cars, airport shuttles, trains, etc.; Also related tips
704004	Mileage	Mileage at applicable IRS rate (see Macalester Payables Dept webpage) - use this account for both in-town and travel-related expenses. NOTE: If you are reimbursed for mileage, you cannot be reimbursed for gasoline expense (see 704005)	Use of personal vehicle for job-related travel
704005	Gasoline – Travel	Gasoline for rental cars, van rentals, etc. - use this account for both in-town and travel-related expenses, NOTE: If you are using your personal vehicle, submit a reimbursement request for mileage only (see 704004) – you cannot be reimbursed for both mileage and gasoline	Gas for rental cars, van rentals, etc.
704006	Parking & Tolls	Parking fees, tolls, etc. – use this account for both in-town and travel-related expenses.	Parking garage fees, airport parking, highway tolls, etc.
Conferences & Meetings			
704500	Conferences / Event Fees	Registration fees for employees attending conferences, workshops, training seminars, etc.; <u>NOT</u> related travel costs (see 704xxx); <u>NOT</u> tickets to performances/presentations (see 704505); <u>NOT</u> the costs related to conferences run by Macalester faculty/staff	Conferences held by professional organizations, training sessions run by outside organizations, etc.
704501	Room Rental	Cost of room rental for department meetings/activities/events, both on and off campus; <u>NOT</u> overnight hotel/apartment costs (see 704001)	Alumni House charges, rental of off-campus space for an event/meeting, etc.
704505	Entrance Fees / Tickets	Tickets or entrance fees to performances or presentations; Athletics entrance fees	Tickets to plays/movies attended for instructional/research purposes; Fees to participate in athletics events
Occupancy			
710000	Insurance	Insurance <u>other than</u> employee benefits; NOT FOR GENERAL USE	Insurance for buildings, motor vehicles, liability, etc.; Travel insurance
710001	Licenses, Fees & Permits	Government/other licenses & permits; Fees related to obtaining licenses and permits; <u>NOT</u> software licenses (see 700605); <u>NOT</u> professional dues (see 702000)	Vehicle licenses, trade licenses, park permits, hazardous waste permits, etc.

Banner Finance Expense Account Code Descriptions *(continued)*



Acct	Title	Description	Examples
Utilities			
715000	Gas & Oil Heating	Gas and oil utility bills for campus; FOR FACILITIES SERVICES USE ONLY	Xcel Energy; District heat collections are credited against these expenses
715001	Electricity	Electricity utility bills for campus; FOR FACILITIES SERVICES USE ONLY	Xcel Energy
715002	Water & Sewer	Water & sewer utility bills for campus; FOR FACILITIES SERVICES USE ONLY	St. Paul Regional Water Services (SPRWS)
715003	Disposal & Trash	Disposal/trash/recycling bills for campus; Document shredding	Garbage/recycling/shredding companies
Miscellaneous Expense			
717001	Indirect Expense	For use by Grant Accountant only. Overhead costs associated with grants.	Banner can record this automatically
717002	Support To / From Departments	For use when one department supports the activities of another; Only use if support to department isn't for specific expenses; If support is for a specific expense, use the applicable expense account to make the transfer; Activity in this account must net to zero	General support from one dept to another for the general activities of a dept or a project being done by a dept
717003	Support / Grants to Outside Orgs	Payments/grants to entities outside of Macalester; Support to student organizations or agencies administered by Macalester	Grants to local nonprofits; Support for an MCSG activity
717015	Over / Short	This account is used when cash-handling departments show a difference between their cash drawer and cash register tape (ex. gave wrong change, rang something up incorrectly, etc.)	Highlander, Textbooks, Info Desk, Cashier
717020	Other Fines & Fees	Fines and fees that do not belong in any other expense account.	IRS fines
Allocation of Expense			
717100	Document Services Allocation	This account is used by Document Services to charge departments for services rendered; Activity in this account must net to zero; NOT FOR GENERAL USE	Special printing projects done by Doc Svcs, copier/printer paper, toner, copier leases, etc.
717101	Media Services Allocation	This account is used by Media Services to charge departments for services rendered; Activity in this account must net to zero; NOT FOR GENERAL USE	Laminations, signs, posters, recordings (CDs, DVDs, etc.), media conversions (ex. tape to DVD), use of electronic appliances, etc.
717102	College Relations Allocation	This account is used by College Relations to charge departments for services rendered; Activity in this account must net to zero; NOT FOR GENERAL USE	Programs, booklets, brochures, schedules, posters, envelopes, invitations, nametags, postcards, business cards, etc.

Banner Finance Expense Account Code Descriptions *(continued)*



Acct	Title	Description	Examples
717103	Science Instruments Allocation	This account is used by the Scientific Instrumentation Shop to charge departments for services rendered; Activity in this account must net to zero; NOT FOR GENERAL USE	Services provided by the SI Shop to departments such as Physics, Biology, Chemistry, Psychology, Geology, etc.
717104	Motor Pool Usage	This account is used by Facilities Services to charge departments for use of the motor pool vehicles; Departments are charged a fixed fee plus a per mile fee; Activity in this account must net to zero; NOT FOR GENERAL USE	Use of College vans for athletic events, field trips, music performances, MCSG activities, etc.
717120	Facilities Services Material Allocation	This account is used by Facilities Services to charge departments for materials used to repair/maintain College buildings/ grounds/ equipment/ furniture; Activity in this account must net to zero; <u>NOT</u> labor (see 717121); NOT FOR GENERAL USE	Lock repair, painting, furniture repair/removal, wiring, outlets, light bulbs, etc.
717121	Facilities Services Labor Allocation	This account is used by Facilities Services to charge departments for labor used to repair/maintain College buildings/ grounds/ equipment/ furniture. Activity in this account must net to zero; <u>NOT</u> materials (see 717120); NOT FOR GENERAL USE	Labor related to painting, repairs, etc.
Scholarships & Awards			
720001	Scholarships / Grants – Other	Use this account if a department gives a student an award that allows the student to pay a Macalester-related fee ; <u>NOT</u> loans; <u>NOT</u> federal and state grants (see 720000)	Department provides a student the funding so student can pay a fieldtrip fee
720002	Prizes & Awards – Other	Cash and non-cash prizes/awards given to parties <u>other than</u> Macalester faculty, staff and students; NOTE: Recipients of prizes/awards may be subject to receiving a tax form 1099 from Macalester.	Prizes for contests, prizes at College events, MClub Hall of Fame inductees, etc.
720003	Prizes & Awards – Macalester	Cash and non-cash prizes/awards to Macalester faculty, staff and students; NOTE: Cash payments must go through payroll if the recipient is an employee of Macalester (including student workers); <u>NOT</u> for prizes/awards to non-Macalester employees/students (see 720002)	Annual student prizes, prizes for contests, employee recognition awards, plaques, trophies, etc.
Financing & Investment Expense			
730000	Bank Fees	Fees charged by banks and similar institutions for their services; <u>NOT</u> investment manager fees (see 703002)	Wire transfer fees, credit card merchant fees, p-card fees, currency conversion fees, safekeeping fees, etc.

Banner Finance Expense Account Code Descriptions *(continued)*



Acct	Title	Description	Examples
Capital Expenditures – Items > \$10,000			
750000	Land	Purchase of land over \$10,000; If a building is purchased, the land on which it stands should be valued separately if possible; Land donated to the College with market value at time of donation over \$10,000; Does <u>NOT</u> get depreciated	Land purchased by the College for expansion; Land donated to the College
750020	Land Improvements	Additions to land over \$10,000, <u>other than</u> buildings and building improvements	Landscaping
750030	Buildings	Buildings over \$10,000 purchased by the College or donated to the College	Purchases of houses near campus
750040	Building Improvements	Additions/improvements to buildings over \$10,000	New roof, windows, etc.
750060	Computer Equipment > \$10,000	Computer hardware that costs more than \$10,000 individually; <u>NOT</u> hardware that costs less than \$10,000 (see 700606); <u>NOT</u> software over \$10,000 (see 750070)	Large computers for classroom/lab use, servers, hardware needed for new software/systems, etc.
750070	Software Systems > \$10,000	Software that costs more than \$10,000; <u>NOT</u> maintenance or licenses for software (see 700605); <u>NOT</u> software that costs less than \$10,000 (see 700604)	Packaged software, downloaded software, software for lab/classroom use, ERP packages, etc.
750080	Equipment > \$10,000	New/replacement equipment that costs more than \$10,000 individually and does not fit into one of the other accounts under the Capital Expenditures over \$10,000 category; Include installation charges; <u>NOT</u> for items that cost less than \$10,000 (see 700600)	Lab/classroom/research equipment, tools, musical instruments, electronics, grounds equipment, etc.
750090	Automobiles > \$10,000	Automobiles that cost more than \$10,000; <u>NOT</u> grounds equipment or boats (see 750080)	Cars, vans, trucks, etc.
750100	Office Equipment > \$10,000	Office equipment that cost more than \$10,000 individually that are used to furnish a building but are not part of the building itself; <u>NOT</u> furniture that costs less than \$10,000 (see 700603)	Large quantities of similar office equipment purchased at one time, even if individual items each cost less than \$10,000; OMSS
750110	Furniture > \$10,000	Objects that cost more than \$10,000 individually that are used to furnish a building but are not part of the building itself; <u>NOT</u> furniture that costs less than \$10,000 (see 700603)	Large quantities of similar furniture purchased at one time, even if individual items each cost less than \$10,000
750120	Works of Art > \$10,000	Purchases of art that costs more than \$10,000 or donated art with a value over \$10,000	Paintings, sculptures, statues, etc.