

# Expense Account Codes

## Draft Chart

### Salaries

E4105	Salaries
E4107	Sal-Admin Increment
E4140	Shift Differential
E4175	Overtime-covered by FLSA
E4180	Overtime-exempt from FLSA
E4190	Compensatory Leave Balances
E4195	Terminal Leave Payout
<i>Add</i>	Temporary Faculty
<i>Add</i>	IA/GA Salary

### Employee Benefits

E4280	Faculty CFR Benefit Expense
E4281	Staff CFR Benefit Expense
E4282	Student CFR Fringe Expense
E4283	Temporary CFR Benefit Expense
E4289	CFR Expense Adj
E4275	Waivers Reclass - GEN ACCT USE ONLY
E4298	Txb Housing Stipend

### Temporary Wages

E4110	TH-Non Student
E4112	Communication Stipend
E4113	Auto Allowance
E4135	TH-Student

## 04 Travel

### Employee Travel Costs

E5352	Refreshments & Meals
E5360	Private Auto-In State
E5364	Personal Vehicle--Out-of-USA
E5365	Private Auto-Out of State
E5367	Rental Vehicles--In-State
E5368	Rental Vehicles-Out-of-State
E5369	Rental Vehicles-Out-of-USA
E5371	Motor Pool Vehicle - In State
E5372	Motor Pool Vehicle - Out-of-State
E5373	Motor Pool Vehicle - Out of USA
E5379	Airfare-Non USA
E5380	Airfare-In State
E5381	Airfare-Out of State
E5382	State Aircraft-In State
E5383	State Aircraft-Out of State
E5384	Chartered Aircraft-In State
E5385	Chartered Aircraft-Out of State
E5386	Employee Aircraft-In State

## Expense Account Codes

### Draft Chart

E5387	Employee Aircraft-Out of State
E5390	President Spousal Travel
E5391	Public Conveyance-In State
E5392	Public Conveyance-Out of State
E5393	Public Conveyance-Non USA
E5394	Subsistence-Taxable
E5395	Telephone/Fax Charges
E5396	Subsistence-In State
E5397	Subsistence-Out of State
E5398	Subsistence-Non USA
E5399	Other Employee Travel

### 05 Other Expense

#### Communication Services

E5010	Media Service
E5020	Postage & Mailing
E5023	Express Mail
E5029	Data Line Charges
E5030	Telephone
E5033	Cellular/Wireless Phone
E5049	Journal Publication Costs

#### Employee Development Services

E5055	Dues/Memberships
E5060	Subscriptions
E5070	Conference/Registration Fees
E5071	Training Supplies

#### Other Services

E5110	Laundry Service
E5120	Medical Service
E5135	Group Organizational Membership
E5345	Testing/Grading/Inspecting
E5150	All other services
E5151	Game Management
E5152	Services for Users
E5153	Game Guarantees
E5154	Parking Permits

#### Professional Services

E5140	Childcare Expenses
E5155	Auditing Service
E5160	Accounting Service
E5166	Legal/Notary Public
E5169	Interpreters/Translation
E5170	Consultants

## Expense Account Codes

### Draft Chart

E5171 Grants Subcontracts < \$25,000  
E5172 Grants Subcontracts > \$25,000  
E5173 Program Fees  
E5175 OSP F&A Distributions  
E5180 Promotion & Publicity  
E5190 Advertising  
E5191 Architectural & Engineering  
E5195 Conferences and Events  
E5199 Other Professional Service

### Repair & Maintenance Services

E5115 Janitorial & Sanitation  
E5205 R&M Svcs-Building (Labor)  
E5206 R&M Svcs-Elevator  
E5210 R&M Svcs-FM Work Orders  
E5212 R&M Services--Auxilliary Work Order  
E5215 R&M Land  
E5220 R&M Machinery and Equipment  
E5225 R&M Office Equipment  
E5230 R&M Vehicles  
E5250 R&M Other

### Administrative Services

E5005 Freight  
E5025 Printing & Binding  
E5035 Photographic Service  
E5045 Photocopy Service  
E5285 Special Check Service Fee - Payroll  
E5299 Other Administrative Services

### Technical Services

E5305 Data Processing Services  
E5307 Analytical Services  
E5310 Computer Hardware Service  
E5320 Computer Services  
E5350 Other Technical Services

### Administrative Supplies

E5410 Office Supplies  
E5420 Non-Capital Office Equipment  
E5450 Other Administrative Supplies

### Fuel & Lubricants

E5465 Gasoline  
E5470 Oil and Lubricants  
E5480 Diesel  
E5495 Vehicle License/Registration/Plates

## Expense Account Codes

### Draft Chart

#### Manufacturing & Merchandising Costs

E5510	Resale-Licenses/Plates/Tags
E5515	Resale-Raw Materials
E5520	Resale-Merchandise
E5521	Resale-Books-Text
E5522	Resale-Books-Trade
E5523	Resale-Computer Supplies
E5524	Resale-Course Packets
E5525	Resale-Supplies-School
E5526	Resale-Supplies-General
E5527	Resale-Computer Hardware
E5528	Resale-Computer Software
E5530	Resale-Pkg & Shipping
E5550	Resale-Other

#### Repair & Maintenance Supplies

E5610	R&M Sup-Bldg Contracts
E5614	R&M Sup-Bldg Material

#### Institutional/Residential Supplies

E5670	Food
E5671	Refreshments & Meals - Internal
E5690	Linen
E5695	Hskpng/Janitor Supplies
E5698	Other Unallowable Expenditures
E5699	Other Instit & Residential Supplies

#### Specific Use Supplies

E5702	Grain Concentrate
E5703	Animal Bedding Costs
E5704	Animal Breeding Supplies
E5705	Forage & Feed
E5706	Seed
E5707	Ag Fertilizers
E5708	Animal Health Expenses
E5709	Ag Chemicals
E5710	Tools
E5711	Animal Boarding
E5715	Employee Uniforms/Clothing
E5720	Educational Supplies
E5724	Research Supplies
E5735	Photo & Video Supplies
E5739	Educational Films
E5740	Recr & Athletic Supplies
E5741	Med Lab & Tech Supplies
E5743	Med Supplies-Clinical

## Expense Account Codes

### Draft Chart

E5744 Med Supplies - Lab  
E5746 Fire/Emergency Cache Supplies  
E5747 Med Supplies - X-Ray  
E5748 Photocopy Supplies  
E5750 Maps  
E5751 Safety Supplies

#### Insurance

E5755 Fire Insurance  
E5760 Liability Insurance  
E5765 Disability Insurance  
E5766 Worker's Comp-Non Employee  
E5770 Employee Bonds  
E5775 Other Bonds  
E5780 Auto Insurance  
E5785 Aviation Insurance  
E5790 Property Insurance  
E5799 Other Insurance

#### Utility Charges

E5855 Utilities-Electric  
E5860 Utilities-Gas  
E5865 Utilities-Garbage  
E5870 Utilities-Water  
E5880 Utilities-Sewer  
E5885 Utilities-Fuel Oil  
E5887 Utilities-Other Fuel  
E5889 Utilities-Other Utilities

#### Rentals & Operating Leases

E5905 Rent-Data Processing Equip  
E5910 Rent-Machinery & Equip  
E5915 Rent-Office Equipment  
E5920 Rent-Motor Vehicles  
E5925 Rent-Office Space  
E5935 Rent-Storage & Garage  
E5937 F&A Exempt Offsite Rental  
E5938 Meeting/Conference Rooms  
E5940 Other Rentals and Operating Leases

#### Miscellaneous Expenditures

E5962 Interest Expense  
E5965 Commission Expense  
E5966 Term discounts  
E5967 Donations  
E5970 Field Trips  
E5971 Student Transportation

## Expense Account Codes

### Draft Chart

E5974	Settlements
E5979	Non-Employee Search Expenses
E5980	Taxes & Penalty Interest
E5981	Assessment
E5982	Facilities and Admin Exp
E5983	Awards and Recognition
E5986	Undistributed Proc. Card Purchases
E5988	Employee Moving/Relocation
E5989	Non-State Empl Exp-1099
E5990	Non-State Empl Exp
E5991	Advertising
E5992	Promotion
E5993	Credit Card Discount
E5994	Refunds
E5996	Royalties
E5997	Athletic Recruitment
E5998	Tickets
E5999	Misc Expenditures Other

#### **Bonds**

E8100	Bond Issuance Expenses
E8103	Bond Escrow Expense

#### **GAAP**

E8502	Loss on disposal of asset
E8505	Bad Debt Expense
E8525	Equipment depreciation expense
E8526	Library Mat depreciation expense
E8528	Comp Software Amortization expense
E8535	Building depreciation expense
E8545	Other improvement depreciation exp

#### **06 Capital Outlay**

E6010	Land
E6020	Right of Way
E6099	Property & Improve Other
E6120	Livestock
E6140	Plants
E6149	Natural Resources Other
E6160	Site Improvements
E6170	Site Preparation
E6220	Building
E6230	Building Improvements
E6410	Computer Equipment
E6510	Books
E6520	Educational Equipment

## Expense Account Codes

### Draft Chart

E6610	Agric & Landscape Equipment
E6620	Constr & Engr Equipment
E6630	Autos & Light Trucks
E6640	Watercraft
E6650	Small Motorized Equipment
E6690	Motorized Equip Improvements
E6710	Office Furniture
E6720	Office Equipment
E6810	Household/Laundry/Refrig Equipment
E6830	Manufacturing Equipment
E6840	Shop & Plant Equipment
E6850	Medical/Surgery/Lab Equipment
E6860	Communication Equipment
E6870	Electronic & Photographic Equipment
E6880	Recreational Equipment
E6890	Artwork & Collections

### 10 Trustee/Benefits

E7060	Prizes & Awards
E7099	Other
E7110	Scholarship & Prizes
E7111	Prior Year Scholarships & Prizes
E7112	Athletic Endowed Scholarship
E7130	Tuition & Training Assistance
E7140	Tuition and Fees - Grad Assistants
E7191	Rents & Lodging
E7150	Participant Support Costs
E7155	Participant Supp Costs -F&A Allowed
E7199	Educational & Training Asst Other
E7510	Cost of P&I Cancelled
E7599	Misc Payments as Agent Other

## Expense Account Codes

### Draft Chart

#### Expense Account Codes to be Deleted

E4115	Do Not Use
E4120	Do Not Use
E4125	Do Not Use
E4205	Life Insurance
E4210	Health Insurance
E4211	Flex Benefit Admin Fees
E4215	Workers Compensation
E4220	Do Not Use
E4225	Retirement Contribution
E4230	Sick Leave Reserve
E4232	TH Sick Leave/Annual Leave Reserve
E4235	Do Not Use
E4240	Do Not Use
E4245	FICA Medicare
E4250	Do Not Use
E4255	Unemployment Insurance
E4260	FICA
E4265	EAP
E4290	Do Not Use
E4291	Annual Leave
E4295	Do Not Use
E4299	Other Benefits
E4EAJ	PC Expenditure Adjustment
E5015	Messenger Service
E5031	Telephone-Long Distance
E5032	Radio Equipment Service
E5034	Telephone 800 Service
E5040	Microfilm & Microfiche Service
E5046	Fax Service
E5050	Communication Other
E5059	Dues/Memberships-Out of State
E5099	Other Empl Development Services
E5105	Clerical Service
E5124	Do Not Use
E5130	Do Not Use
E5132	Institutional serv-other states
E5145	Do Not Use, Use E5345
E5165	Brokerage Fees
E5167	Court Reporting
E5168	Hearing Officer
E5196	Events Equipment Services
E5197	Conferences Services
E5198	Conferences Equip Services
E5235	Do Not Use
E5240	R&M Svcs-Computer Hardware



## Expense Account Codes

### Draft Chart

E5241 R&M Svcs-Computer Software  
E5255 Do Not Use, Use E5005  
E5260 Do Not Use, Use E5025  
E5265 Do Not Use, Use E5035  
E5270 Do Not Use, Use E5040  
E5275 Do Not Use, Use E5045  
E5280 Do Not Use, Use E5046  
E5315 Computer Software Service  
E5355 DO NOT USE THIS ACCOUNT  
E5358 Do Not Use  
E5359 Do Not Use  
E5370 Do Not Use-Inactivated by State  
E5375 Do Not Use - Inactivated by State  
E5466 Gasoline-Other Larger Equipment  
E5471 Oil & Lubricants-Other Larger Equip  
E5481 Diesel - Other Larger Equip  
E5490 Gasohol - Equip under 6000 lbs  
E5491 Gasohol - Other Larger Equip  
E5499 Other Fuel & Lub - Vehicles < 6000  
E5500 Other-Fuel & Lub-Other Larger Equip  
E5505 I-- Alcoholic Beverages  
E5529 Resale - Sundries  
E5560 Data Processing Supplies  
E5570 Data Processing Software  
E5600 Data Processing-Other  
E5615 R&M Sup-Land  
E5620 R&M Sup-Vehicle  
E5625 R&M Office Equipment  
E5630 R&M Machinery & Equipment  
E5635 Do Not Use  
E5640 R&M Computer Equipment  
E5650 R&M Sup-Other  
E5655 Clothing & Personal Care  
E5722 Computer Software Supplies  
E5725 Field Supplies  
E5730 Do Not Use  
E5742 Do Not Use  
E5745 Microfilm & Microfiche Supplies  
E5749 Other Specific Use Supplies  
E5906 Rent-Computer Software  
E5921 Rent-Aircraft  
E5930 Do Not Use  
E5939 Other Rentals & Leases  
E5962C Interest Expense - Current  
E5963 Participant Support Costs  
E5973 Overhead - Agency  
E5975 Court Fees

## Expense Account Codes

### Draft Chart

E5976 Do Not Use  
E5977 Other Collection Costs  
E5984 Administrative Rule Expense  
E5985 Do Not Use  
E5987 % Gift Fee  
E5995 Allocated Vehicle Pool  
E5EAJ OE Expenditure Adjustment  
E6015 Do Not Use  
E6025 Do Not Use  
E6040 Do Not Use  
E6120C >5K Livestock  
E6130 Minerals  
E6130C >5K Minerals  
E6140C >5K Plants  
E6149C >5K Natural Resources Other  
E6170C > \$5K Site Preparation  
E6180 Utilities  
E6180C > \$5K Utilities  
E6199 Site Development Other  
E6199C > \$5K Site Development Other  
E6399 Misc Structures  
E6399C > \$5K Misc Structures  
E6420 Data Processing Equipment  
E6420C >5K Data Processing Equipment  
E6430 Computer Equipment Improvements  
E6430C >5K Computer Equipment Improvements  
E6499 Computer Equipment Other  
E6499C >5K Computer Equipment Other  
E6519 Research Text  
E6519C >5K Research Text  
E6520C >5K Educational Equipment  
E6599 Educational Other  
E6599C >5K Educational Other  
E6610C >5K Agric & Landscape Equipment  
E6620C >5K Constr & Engr Equipment  
E6630C >5K Autos & Light Trucks  
E6640C >5K Watercraft  
E6650C >5K Small Motorized Equipment  
E6690C >5K Motorized Equip Improvements  
E6699 Other Motorized Equipment  
E6699C >5K Non Construction Vehicles  
E6710C >5K Office Furniture  
E6720C >5K Office Equipment  
E6730 Office Equipment Improvements  
E6730C >5K Office Equipment Improvements  
E6799 Office Equipment Other  
E6799C >5K Office Equipment Other

## Expense Account Codes

### Draft Chart

E6810C >5K Household/Laundry/Refrig Equip  
E6820 Do Not Use  
E6830C >5K Manufacturing Equipment  
E6840C >5K Shop & Plant Equipment  
E6850C >5K Medical/Surgery/Lab Equipment  
E6860C >5K Communication Equipment  
E6870C >5K Electronic & Photographic Equip  
E6880C >5K Recreation Equipment  
E6899 Specific Use Equipment Other  
E6899C >5K Specific Use Equipment Other  
E6961 FIRS Equipment Additions  
E7010 Do Not Use  
E7020 Do Not Use  
E7030 Do Not Use  
E7040 Do Not Use  
E7050 Do Not Use  
E7051 Do Not Use  
E7070 Incentives  
E7080 Risk Management Payments  
E7090 Specialty Indemnity Payments  
E7095 CIT Earnings Distribution  
E7096 Investment Earnings Distribution  
E7097 Gift Distribution to UI  
E7098 Gift Distribution to Affiliates  
E7120 Student Loans  
E7190 Do Not Use  
E7210 Do Not Use  
E7220 Do Not Use  
E7230 Do Not Use  
E7240 Life Insurance-Pension  
E7250 Health Insurance-Pension  
E7299 Pension Payments Other  
E7410 Do Not Use  
E7411 Do Not Use  
E7412 Do Not Use  
E7413 Do Not Use  
E7414 Do Not Use  
E7415 Do Not Use  
E7416 Do Not Use  
E7417 Do Not Use  
E7418 Do Not Use  
E7419 Do Not Use  
E7420 College or University  
E7421 Do Not Use  
E7422 Do Not Use  
E7423 Do Not Use  
E7424 Do Not Use

## Expense Account Codes

### Draft Chart

E7499	Federal Paymts-Sub Grantees Other
E7511	Do Not Use
E7512	Do Not Use
E7513	Payroll-Social Security
E7514	Payroll-Federal Taxes
E7515	Do Not Use
E7516	Do Not Use
E7517	Do Not Use
E7519	Do Not Use
E7520	Payments to Indiv-1099 Reportable
E7525	Do Not Use
E7530	Refunds
E7610	Do Not Use
E7611	Do Not Use
E7612	Do Not Use
E7614	Do Not Use
E7615	Do Not Use
E7616	Do Not Use
E7617	Do Not Use
E7618	Do Not Use
E7620	College or University
E7699	Non Fed Payments-Sub Grantees Ot
E8104	Loan Redemption
E8105	Serial Bond Redemption
E8200	Do Not Use
E8400	Do Not Use
E8503	Amortization Expense
E8504	Inventory Supply Expense
E9510	Do Not Use
E9710	Do Not Use
E9799	Do Not Use
E9999	Excess of Revenues over Expenses

# Revenue Account Codes

## Draft Chart

### FT Non-Resident Tuition

R300NC Wvr FT NR Tuit UG On Camp - Fall  
R300NE FT NR Tuition UG On Camp - Fall  
R301NC Wvr FT NR Tuit UG On Camp - Spring  
R301NE FT NR Tuition UG On Camp - Spring  
R310NC Wvr FT NR Tuit UG Off Camp - Fall  
R310NE FT NR Tuition UG Off Camp - Fall  
R311NC Wvr FT NR Tuit UG Off Camp - Spring  
R311NE FT NR Tuition UG Off Camp - Spring  
R320NC Wvr FT NR Tuit GR On Camp - Fall  
R320NE FT NR Tuition GR On Camp - Fall  
R321NC Wvr FT NR Tuit GR On Camp - Spring  
R321NE FT NR Tuition GR On Camp - Spring  
R330NC Wvr FT NR Tuit GR Off Camp - Fall  
R330NE FT NR Tuition GR Off Camp - Fall  
R331NC Wvr FT NR Tuit GR Off Camp - Spring  
R331NE FT NR Tuition GR Off Camp - Spring

### PT Non-Resident Tuition

R3021C PT Non-Resident Fall Waiver  
R3021E PT Non-Resident Tuition-Fall  
R302NE PT NR Tuition UG On Camp - Fall  
R303NC Wvr PT NR Tuit UG On Camp - Spring  
R303NE PT NR Tuition UG On Camp - Spring  
R304NC Wvr PT NR Tuit UG On Camp - Summer  
R304NE PT NR Tuition UG On Camp - Summer  
R312NC Wvr PT NR Tuit UG Off Camp - Fall  
R312NE PT NR Tuition UG Off Camp - Fall  
R313NC Wvr PT NR Tuit UG Off Camp - Spring  
R313NE PT NR Tuition UG Off Camp - Spring  
R314NC Wvr PT NR Tuit UG Off Camp - Summer  
R314NE PT NR Tuition UG Off Camp - Summer  
R322NC Wvr PT NR Tuit GR On Camp - Fall  
R322NE PT NR Tuition GR On Camp - Fall  
R323NC Wvr PT NR Tuit GR On Camp - Spring  
R323NE PT NR Tuition GR On Camp - Spring  
R324NC Wvr PT NR Tuit GR On Camp - Summer  
R324NE PT NR Tuition GR On Camp - Summer  
R332NC Wvr PT NR Tuit GR Off Camp - Fall  
R332NE PT NR Tuition GR Off Camp - Fall  
R333NC Wvr PT NR Tuit GR Off Camp - Spring  
R333NE PT NR Tuition GR Off Camp - Spring  
R334NC Wvr PT NR Tuit GR Off Camp - Summer  
R334NE PT NR Tuition GR Off Camp - Summer

### WAMI-Medical Education Program

R3031E WAMI-Medical Education Program

# Revenue Account Codes

## Draft Chart

### FT Western Undergraduate Exchange

R3041E FT Western Undergrad Exch-Fall  
R3042E FT Western Undergrad Exch-Spring

### FT Student Fees

R300RC Wvr FT Res Tuit UG On Camp - Fall  
R300RE FT Res Tuition UG On Camp - Fall  
R301RC Wvr FT Res Tuit UG On Camp - Spring  
R301RE FT Res Tuition UG On Camp - Spring  
R305NC Wvr FT NR Fees UG On Camp - Fall  
R305NE FT NR Fees UG On Camp - Fall  
R305NT FT NR Fees UG On Camp - Fall Tax  
R305RC Wvr FT Res Fees UG On Camp - Fall  
R305RE FT Res Fees UG On Camp - Fall  
R305RT FT Res Fees UG On Camp - Fall Tax  
R306NC Wvr FT NR Fees UG On Camp - Spring  
R306NE FT NR Fees UG On Camp - Spring  
R306NT FT NR Fees UG On Camp - Spring Tax  
R306RC Wvr FT Res Fees UG On Camp - Spring  
R306RE FT Res Fees UG On Camp - Spring  
R306RT FT Res Fees UG On Camp - Spring Tax  
R3100E Scholarship Allow FT Fees  
R3103C Off Campus FT Fee - Fall Waiver  
R3103E Off Campus FT Fee - Fall  
R3104C Off Campus FT Fee - Spring Waiver  
R3104E Off Campus FT Fee - Spring  
R3105E WWAMI FT UI Fee - Fall  
R3106E WWAMI FT UI Fee - Spring  
R310RC Wvr FT Res Tuit UG Off Camp - Fall  
R310RE FT Res Tuition UG Off Camp - Fall  
R311RC Wvr FT Res Tuit UG Off Camp - Sprng  
R311RE FT Res Tuition UG Off Camp - Spring  
R315NC Wvr FT NR Fees UG Off Camp - Fall  
R315NE FT NR Fees UG Off Camp - Fall  
R315RC Wvr FT Res Fees UG Off Camp - Fall  
R315RE FT Res Fees UG Off Camp - Fall  
R316NC Wvr FT NR Fees UG Off Camp - Spring  
R316NE FT NR Fees UG Off Camp - Spring  
R316RC Wvr FT Res Fees UG Off Camp - Sprng  
R316RE FT Res Fees UG Off Camp - Spring  
R3175C Waivers Reclass - GEN ACCT USE ONLY  
R3195C Idaho Falls INL Fee Waiver  
R3195E Idaho Falls INL Fees  
R3196C Idaho Falls INL Grad Waiver  
R3196E Idaho Falls INL Grad Fees  
R3197C Idaho Falls INL NRT Waiver

# Revenue Account Codes

## Draft Chart

R3197E Idaho Falls INL NRT Fees

### FT Graduate Fee

R3111C FT Graduate Fee-Fall Waiver  
R3111E FT Graduate Fee-Fall  
R3112C FT Graduate Fee-Spring Waiver  
R3112E FT Graduate Fee-Spring  
R320RC Wvr FT Res Tuit GR On Camp - Fall  
R320RE FT Res Tuition GR On Camp - Fall  
R321RC Wvr FT Res Tuit GR On Camp - Spring  
R321RE FT Res Tuition GR On Camp - Spring  
R325NC Wvr FT NR Fees GR On Camp - Fall  
R325NE FT NR Fees GR On Camp - Fall  
R325NT FT NR Fees GR On Camp - Fall Tax  
R325RC Wvr FT Res Fees GR On Camp - Fall  
R325RE FT Res Fees GR On Camp - Fall  
R325RT FT Res Fees GR On Camp - Fall Tax  
R326NC Wvr FT NR Fees GR On Camp - Spring  
R326NE FT NR Fees GR On Camp - Spring  
R326NT FT NR Fees GR On Camp - Spring Tax  
R326RC Wvr FT Res Fees GR On Camp - Spring  
R326RE FT Res Fees GR On Camp - Spring  
R326RT FT Res Fees GR On Camp - Spring Tax  
R330RC Wvr FT Res Tuit GR Off Camp - Fall  
R330RE FT Res Tuition GR Off Camp - Fall  
R331RC Wvr FT Res Tuit GR Off Camp - Sprng  
R331RE FT Res Tuition GR Off Camp - Spring  
R335NC Wvr FT NR Fees GR Off Camp - Fall  
R335NE FT NR Fees GR Off Camp - Fall  
R335RC Wvr FT Res Fees GR Off Camp - Fall  
R335RE FT Res Fees GR Off Camp - Fall  
R336NC Wvr FT NR Fees GR Off Camp - Spring  
R336NE FT NR Fees GR Off Camp - Spring  
R336RC Wvr FT Res Fees GR Off Camp - Sprng  
R336RE FT Res Fees GR Off Camp - Spring

### FT Professional Fee

R3123C FT Law Prof Fee-Res-Fall Waiver  
R3123E FT Law Prof Fee-Resident-Fall  
R3124C FT Law Prof Fee-Res-Spring Waiver  
R3124E FT Law Prof Fee-Resident-Spring  
R3125E FT Bioreg Plnng Prof Fee-Fall  
R3126E FT Bioreg Plnng Prof Fee-Spring  
R3127C FT Arch (Professional)-Fall Waiver  
R3127E FT Arch (Professional) - Fall  
R3128C FT Arch (Professional)-Sprng Waiver  
R3128E FT Arch (Professional) - Spring

## Revenue Account Codes

### Draft Chart

#### PT Student Fee

R302RC Wvr PT Res Tuit UG On Camp - Fall  
R302RE PT Res Tuition UG On Camp - Fall  
R303RC Wvr PT Res Tuit UG On Camp - Spring  
R303RE PT Res Tuition UG On Camp - Spring  
R304RC Wvr PT Res Tuit UG On Camp - Summer  
R304RE PT Res Tuition UG On Camp - Summer  
R307NC Wvr PT NR Fees UG On Camp - Fall  
R307NE PT NR Fees UG On Camp - Fall  
R307RC Wvr PT Res Fees UG On Camp - Fall  
R307RE PT Res Fees UG On Camp - Fall  
R308NC Wvr PT NR Fees UG On Camp - Spring  
R308NE PT NR Fees UG On Camp - Spring  
R308RC Wvr PT Res Fees UG On Camp - Spring  
R308RE PT Res Fees UG On Camp - Spring  
R309NC Wvr PT NR Fees UG On Camp - Summer  
R309NE PT NR Fees UG On Camp - Summer  
R309RC Wvr PT Res Fees UG On Camp - Summer  
R309RE PT Res Fees UG On Camp - Summer  
R312RC Wvr PT Res Tuit UG Off Camp - Fall  
R312RE PT Res Tuition UG Off Camp - Fall  
R3130C PT Fee - Intersession Waiver  
R3130E PT Fee - Intersession  
R3133C PT Fee-Summer Waiver  
R3133E PT Fee-Summer  
R3135C PT Fee Off Campus - Fall Waiver  
R3135E PT Fee Off Campus - Fall  
R3136C PT Fee Off Campus Spring Waiver  
R3136E PT Fee Off Campus Spring  
R3137C PT Fee Off Campus - Summer Waiver  
R3137E PT Fee Off Campus - Summer  
R313RC Wvr PT Res Tuit UG Off Camp - Sprng  
R313RE PT Res Tuition UG Off Camp - Spring  
R314RC Wvr PT Res Tuit UG Off Camp - Smmer  
R314RE PT Res Tuition UG Off Camp - Summer  
R317NC Wvr PT NR Fees UG Off Camp - Fall  
R317NE PT NR Fees UG Off Camp - Fall  
R317RC Wvr PT Res Fees UG Off Camp - Fall  
R317RE PT Res Fees UG Off Camp - Fall  
R318NC Wvr PT NR Fees UG Off Camp - Spring  
R318NE PT NR Fees UG Off Camp - Spring  
R318RC Wvr PT Res Fees UG Off Camp - Sprng  
R318RE PT Res Fees UG Off Camp - Spring  
R319NC Wvr PT NR Fees UG Off Camp - Summer  
R319NE PT NR Fees UG Off Camp - Summer  
R319RC Wvr PT Res Fees UG Off Camp - Smmer



## Revenue Account Codes

### Draft Chart

R319RE PT Res Fees UG Off Camp - Summer

#### PT Graduate Fee

R3140C Graduate Fee - Intersession Waiver  
R3140E Graduate Fee - Intersession  
R3141C PT Graduate Fee-Fall Waiver  
R3141E PT Graduate Fee-Fall  
R3142C PT Graduate Fee-Spring Waiver  
R3142E PT Graduate Fee-Spring  
R322RC Wvr PT Res Tuit GR On Camp - Fall  
R322RE PT Res Tuition GR On Camp - Fall  
R323RC Wvr PT Res Tuit GR On Camp - Spring  
R323RE PT Res Tuition GR On Camp - Spring  
R324RC Wvr PT Res Tuit GR On Camp - Summer  
R324RE PT Res Tuition GR On Camp - Summer  
R327NC Wvr PT NR Fees GR On Camp - Fall  
R327NE PT NR Fees GR On Camp - Fall  
R327RC Wvr PT Res Fees GR On Camp - Fall  
R327RE PT Res Fees GR On Camp - Fall  
R328NC Wvr PT NR Fees GR On Camp - Spring  
R328NE PT NR Fees GR On Camp - Spring  
R328RC Wvr PT Res Fees GR On Camp - Spring  
R328RE PT Res Fees GR On Camp - Spring  
R329NC Wvr PT NR Fees GR On Camp - Summer  
R329NE PT NR Fees GR On Camp - Summer  
R329RC Wvr PT Res Fees GR On Camp - Summer  
R329RE PT Res Fees GR On Camp - Summer  
R332RC Wvr PT Res Tuit GR Off Camp - Fall  
R332RE PT Res Tuition GR Off Camp - Fall  
R333RC Wvr PT Res Tuit GR Off Camp - Spring  
R333RE PT Res Tuition GR Off Camp - Spring  
R334RC Wvr PT Res Tuit GR Off Camp - Summer  
R334RE PT Res Tuition GR Off Camp - Summer  
R337NC Wvr PT NR Fees GR Off Camp - Fall  
R337NE PT NR Fees GR Off Camp - Fall  
R337RC Wvr PT Res Fees GR Off Camp - Fall  
R337RE PT Res Fees GR Off Camp - Fall  
R338NC Wvr PT NR Fees GR Off Camp - Spring  
R338NE PT NR Fees GR Off Camp - Spring  
R338RC Wvr PT Res Fees GR Off Camp - Spring  
R338RE PT Res Fees GR Off Camp - Spring  
R339NC Wvr PT NR Fees GR Off Camp - Summer  
R339NE PT NR Fees GR Off Camp - Summer  
R339RC Wvr PT Res Fees GR Off Camp - Summer  
R339RE PT Res Fees GR Off Camp - Summer

#### PT Professional Fees

## Revenue Account Codes

### Draft Chart

R3154C	PT Law College - Fall Waiver
R3154E	PT Law College - Fall
R3155C	PT Law College - Spring Waiver
R3155E	PT Law College - Spring
R3156C	PT Law College - Summer Waiver
R3156E	PT Law College - Summer
R3157E	PT Arch - Fall
R3158E	PT Arch - Spring
R3159E	PT Arch - Summer
R3167E	PT Bioreg Plnng Prof Fee-Fall
R3168E	PT Bioreg Plnng Prof Fee-Spring
R3169E	PT Bioreg Plnng Prof Fee-Summer

#### Inservice Fee

R3160E	In-Service - Intersession
R3161C	Inservice-Fall Waiver
R3161E	Inservice-Fall
R3162C	Inservice-Spring Waiver
R3162E	Inservice-Spring
R3163C	Inservice-Summer Waiver
R3163E	Inservice-Summer
R3164C	Undergrad In Service Fall Waiver
R3164E	Undergraduate In Service Fall
R3165C	Undergrad In Service Spring Waiver
R3165E	Undergraduate In Service - Spring
R3166C	Undergrad In Service Summer Waiver
R3166E	Undergraduate In Service - Summer

#### Overload and Other Tuition

R3180E	Other Tuition Revenue
R3191E	Overload Fees-Fall
R3192E	Overload Fees-Spring
R31A1C	Wvr SBOE VR3ax Online Mst Pub Admin
R31A1E	SBOE VR3ax Online Mst Pub Admin

#### Other Fees

R3203E	Summer Camp
R3206E	Wkshps/Seminars/Institutes-Credit
R3209E	Correspondence Study
R3210E	Credit by Examination
R3211C	Outreach - Fall Waiver
R3211E	Outreach - Fall
R3214C	Outreach - Spring Waiver
R3214E	Outreach - Spring
R3215C	Outreach - Summer Waiver
R3215E	Outreach - Summer
R3219E	Miscellaneous Other Fees

## Revenue Account Codes

### Draft Chart

R3227E On-Line Course Fee

#### Special Fees - Instructional

R3204E Lab and Course Fees

R3240E Miscellaneous Instructional Fees

#### Misc. Fees-Non-Instructional

R3301E Diploma Fee

R3302E Summer School Activities

R3303E Petition Fee

R3304E Application Fee

R3305E Thesis Binding

R3306E Bank Card Discounts-Registr(-)

R3307E Add/Drop Credit Fee

R3308E Deferred Payment Service Charge

R3309E Late Registration Service Charge

R3310E Late Registration Fee

R3311E Wkshps/Seminars/Institutes-Non Cr

R3312E Transcripts

R3313E Program Fees

R3314E Study Abroad

R3350E Miscellaneous Non-Instructional Fee

#### Fines & Forfeits

R3401E Fines

R3402E Late Fees

R3404E Returned Checks Service Charge

R3405E Miscellaneous Service Charge

R3406E Damage, Breakage of Loss

R3407E Deposit Forfeitures

R3408E Contract Penalties

R3409E Collection Charges

R3420E Other Fines

#### Housing Rentals

R3501E RH-Single Occupancy

R3501T RH-Single Occupancy-Taxable

R3502E RH-Double Occupancy

R3502T RH-Double Occupancy-Taxable

R3503E RH-Summer Housing

R3503T RH-Summer Housing-Tax

R3504E RH-Conference Housing

R3504T RH-Conference Housing-Tax

R3505E APT-Studio

R3506E APT-1 Bedroom

R3507E APT-2 Bedroom

R3508E APT-3 Bedroom

## Revenue Account Codes

### Draft Chart

R3509E APT-4 Bedroom  
R3515E Other Housing Rental  
R3515T Other Housing Rental-Tax

#### Other Rentals

R3522E Equipment Rental  
R3522T Equipment Rental-Tax  
R3523E Facility Rental  
R3533E Vehicle Rental Charges  
R3540E Other Rentals  
R3540T Other Rentals-Tax

#### Health Services

R3541E Student Health Services

#### Golf Course

R3551T Green Fees-UI-Tax  
R3552T Green Fees-Public-Tax  
R3553T Season Passes-UI-Tax  
R3554T Season Passes-Public-Tax  
R3556T Driving Range-Public-Tax  
R3557E Power Cart Rental-UI  
R3558T Power Cart Rental-Public-Tax  
R3559T Hand Cart Rental-Tax  
R355AT PGM Green's Fees  
R355BE Student Fees - Green's Fees Exempt  
R3560E Club Rental  
R3560T Club Rental-Tax  
R3561T Trail Fee-Tax

#### Other Services

R3571E Conference/Programs-Non Credit  
R3572E Labeling Charges  
R3573E Labor Charges  
R3574E Contracts & Bids  
R3575E Postage/Handling Fees  
R3576E Parking Permits  
R3577E Parking Meters  
R3578E Placement Service  
R3582E Locker Fee  
R3583E Publication/Printing/Microfilming  
R3583T Publication/Printing/Microfilm-Tax  
R3584E ID Card Replacement Fee  
R3586E Child Care  
R3587E Survey Activities  
R3588E Analytical & Lab Services  
R3588T Analytical & Lab Services-Tax

## Revenue Account Codes

### Draft Chart

R3589E Field Trials & Development  
R3590E Administrative Service Fees  
R3591E Miscellaneous Media Services  
R3591T Miscellaneous Media Services  
R3599E Other Services  
R3599T Other Services-Tax  
R359AE Pharmacy

#### Food Sales

R3601T Faculty and Staff Meals  
R3603T Idaho Fight  
R3610E Catering/Conference Commissions  
R3610T Catering/Conference Commissions-Tax  
R3612E Retail Sale Commissions  
R3613E Vending Machine Commissions  
R3614T Vending Machine Sales-Tax  
R3615T Concession Sales - Tax  
R3616E Summer Conference Food Sales  
R3616T Summer Conference Food Sales-Tax  
R3617E Summer Meal Plans  
R3617T Summer Meal Plans  
R3619E Catering Sales  
R3619T Catering Sales-Tax  
R3620E Einstein's Catering  
R3620T Dining Retail Sales-Tax  
R36A2E Athletics/RA Meal Plan  
R36A3T Vandal Prestige Meal Plan  
R36A7T Idaho Win  
R36A9E Gold \$1,000  
R36A9T Gold \$1,000  
R36B1E Silver \$750  
R36B1T Silver \$750  
R36B2E Bronze \$525  
R36B2T Bronze \$525  
R36B7T Vandal Premiere Carte Blanche75Flex  
R36B8T Vandal Pride - Block 140+300 Flex  
R36B9T Idaho Advantage  
R36C1T Idaho Freedom - Voluntary 250 Flex  
R36C2T Idaho Go  
R36C3T Greek Meal Plans

#### Event Revenue

R3621E Admission-Non Tax  
R3623E Special Events  
R3624E Game Guarantees  
R3625E NCAA/NIT Payments  
R3626E Conference Payment

## Revenue Account Codes

### Draft Chart

R3627E Radio Payments  
R3628E Television Payments  
R3629E Ticket Commissions  
R3633E G & B Select-A-Seat  
R3636T Event Revenue-Taxable  
R3641E Ticket Sales-Exempt  
R365AT SRC Faculty/Staff Membership  
R365BT SRC Fac/Staff Spouse Membership  
R365CT SRC Student Spouse Membership  
R365DE SRC Affiliate Membership  
R365DT SRC Affiliate Membership  
R365EE SRC Day Pass  
R365ET SRC Day Pass  
R365FT SCR Combination Pass

### General Sales

R3651E Book Sales-Text  
R3651T Book Sales-Text-Tax  
R3652E Book Sales-Other  
R3652T Book Sales-Other-Tax  
R3654E Course Packets  
R3654T Course Packets-Tax  
R3655E Supplies Sales-School  
R3655T Supplies Sales-School-Tax  
R3656E Supplies Sales-General  
R3658E Publications  
R3658T Publications-Tax  
R3659E Subscription Sales  
R3659T Subscription Sales-Tax  
R3660E Program Sales  
R3660T Program Sales-Tax  
R3661E Computer Hardware Sales  
R3662E Computer Software Sales  
R3663E Duplicating & Copying  
R3664E Advertising Sales  
R3665E Merchandise Sales  
R3666E Material/Parts & Supplies  
R3672E Graphics  
R3674E Video  
R3676E Telephone - Line Charges  
R3677E Telephone - Long Distance  
R3678E Telephone - Student Long Distance  
R3679E Telephone - TIP Line Charges  
R3680E Other Sales

### Commodity Sales

R3681E Livestock Sales

# Revenue Account Codes

## Draft Chart

R3682E Feed Sales  
R3683E Meat Sales  
R3684E Timber Sales  
R3687E Crop Sales  
R3699E Other Ag Sales

### Sale of Land, Building & Equipment

R3701E Sale of Land  
R3702E Sale of Buildings  
R3703E Sale of Equipment  
R3704E Surplus Property  
R3705E Gain on disposal of asset

### Federal Grants & Contracts

R3711E Grants & Contracts - Federal  
R3712E Contracts - Federal - Other  
R3713E Federal Aid Prior Year  
R3716E Pell Recl - FROM -GEN ACCT USE ONLY  
R3717E Pell Recl - TO - GEN ACCT USE ONLY

### Federal Appropriations

R3721E Federal Appropriations

### State Grants & Contracts

R3731E Grants & Contracts - State  
R3753E DPW Projects

### State General Acct Appropriations

R3741E State General Account

### State Land Grant Endowment Income

R3751E State Land Grant Endowment

### Other Grants & Contracts

R3761E Grants & Contracts - Private  
R3764E Capital Grants and Contracts  
R3765E Unrestricted Grant Balance

### Temporary Investment Interest

R3783E Investment Advisory Fees

### Tax Exempt Interest

R3791E Other Tax Exempt Interest  
R3792E Idaho Tax Exempt Interest

### Other Interest

R3801E Interest from Loans

## Revenue Account Codes

### Draft Chart

R3802E Interest from Contracts  
R3803E Finance Charges  
R3804E Interest from NDSL/Perkinds Loans  
R3810E Other Interest

#### Rent & Lease Income

R3831E Rent Income  
R3832E Lease Income

#### Capital Gains & Losses

R3841E Capital Gains & Losses  
R3842E Short Term Capital Gains & Losses  
R3843E Change in Unrealized Gain/Loss

#### Proceeds from Bond Issues & Loans

R3851E Proceeds from Bond Issues & Loans

#### General Income

R3901E Patent Revenue  
R3905E Incentives, Subsidies and Rebates  
R3906E Indirect Cost Recovery  
R3907E Non-Budgeted Unappropriated Income  
R3908E Prior Year Carry-Over  
R3909E Recovery of Prior Year Expenditure  
R3910E Receipts to Agency Accounts  
R3911E Royalty Income  
R3912E Travel Advance/Payment  
R3913E Insurance Reimbursement  
R3917E Commissions - Non-food  
R3919E Scholarships from Governments  
R3920E Scholarships from Private Sources  
R3921E Camp Insurance Payment  
R3929E Miscellaneous Income

#### Gifts & Donations

R3951E Gifts & Donations  
R3952E Non-Gift Transfers from Foundation  
R3953E Capital Gifts

#### Refunds/Income Adjustments

R3962E Cash Over/Short(-)

#### Revenue Transfers

R3984E Transfer from Loan Funds



# Revenue Account Codes

## Draft Chart

### Revenue Account Codes to be Deleted

R254AT SCR Faculty/Staff Membership  
R254BT SCR Fac/Staff Spouse Membership  
R254CT SCR Student Spouse Membership  
R3000E Scholarship Allow Non-Res Tuition  
R3001E FT Non-Resident-Fall-Continuing  
R3002E FT Non-Resident-Spring Continuing  
R3003E FT Non-Resident-Fall 1992/FY93  
R3004E FT Non-Resident-Spring 1993/FY93  
R3005E FT Non-Resident-Fall 1993/FY94  
R3006E FT Non-Resident-Spring 1994/FY94  
R3007E FT Non-Resident-Fall 1994/FY95  
R3008E FT Non-Resident-Spring 1995/FY95  
R3009E FT Non-Resident-Law Surcharge Fall  
R3010E FT Non-Res.-Law Surcharge Spring  
R3011C FT Non-Resident Fall Waiver  
R3011E FT Non-Resident, Fall  
R3012E FT Non-Res.-Boise Engineering  
R3014C FT Non-Resident Spring Waiver  
R3014E FT Non-Resident, Spring  
R3022C PT Non-Resident Spring Waiver  
R3022E PT Non-Resident Tuition-Spring  
R302NC Wvr PT NR Tuit UG On Camp - Fall  
R3041C FT WUE -Fall Waiver  
R3042C FT WUE - Spring Waiver  
R3051E Waiver-Athletics  
R3052E Waiver-Exchange Students  
R3053E Waiver-Instructional Assistants  
R3054E Waiver-Mines  
R3055E Waiver-O/S Scholarships  
R3056E Waiver-Research Assistants  
R3057E Waiver-Staff/Spouse  
R3058E Waiver-Washington Reciprocity  
R3059E Waiver-WUE  
R3101C FT Fee-Fall Waiver  
R3101E FT Fee-Fall  
R3101T FT Fee-Fall-Tax  
R3102C FT Fee-Spring Waiver  
R3102E FT Fee-Spring  
R3102T FT Fee-Spring-Tax  
R3103T Off Campus FT Fee - Fall  
R3104T Off Campus FT Fee - Spring  
R3105T WWAMI FT UI Fee - Fall Taxable  
R3106T WWAMI FT UI Fee - Spring Taxable  
R3107C Full Time Fee GR Fall Waiver  
R3107E Full Time Fee GR Fall

## Revenue Account Codes

### Draft Chart

R3107T Full Time Fee GR Fall  
R3108C Full Time Fee GR Spring Waiver  
R3108E Full Time Fee GR Spring  
R3108T Full Time Fee GR Spring  
R3109C Full Time Fee Law Fall Waiver  
R3109E Full Time Fee Law Fall  
R3109T Full Time Fee Law Fall  
R3110C Full Time Fee Law Spring Waiver  
R3110E Full Time Fee Law Spring  
R3110T Full Time Fee Law Spring  
R3114E FT Graduate Fee-Boise Engineering  
R3121C FT Law Grad Fee-Fall Waiver  
R3121E FT Law Grad Fee-Fall  
R3122C FT Law Grad Fee-Spring Waiver  
R3122E FT Law Grad Fee-Spring  
R3131C PT Fee-Fall Waiver  
R3131E PT Fee-Fall  
R3132C PT Fee-Spring Waiver  
R3132E PT Fee-Spring  
R3134E PT Fee - Summer Dedicated  
R3138E FT Law Fee-Fall  
R3139E FT Law-Spring  
R3143C PT Graduate Fee-Summer Waiver  
R3143E PT Graduate Fee-Summer  
R3145E PT Graduate Fee-Boise Engineering  
R3151C PT Law-Fall Waiver  
R3151E PT Law-Fall  
R3152C PT Law-Spring Waiver  
R3152E PT Law-Spring  
R3153C PT Law-Summer Waiver  
R3153E PT Law-Summer  
R3171E Fee Waivers-Staff  
R3172E Fee Waivers-Staff Spouse  
R3173E Fee Waivers-Exchange Students  
R3174E Fee Waivers-Senior Citizens  
R3181E FT Architecture - Fall  
R3182E FT Architecture - Spring  
R3201E WICHE Fees  
R3202E Precollege credit-JETS/Quest/Etc  
R3205E Lab & Course Fees-Summer  
R3207E Music Fee-A  
R3208E Music Fee-B  
R3212E \*I\* Boise Engineering  
R3213E \*I\* Staff/Staff Spouse  
R3220E Lab & Course Fees-A  
R3220T Lab & Course Fees-Taxable  
R3221E Lab & Course Fees-B

## Revenue Account Codes

### Draft Chart

R3222E	Lab & Course Fees-C
R3223E	Lab & Course Fees-D
R3224E	Lab & Course Fees-E
R3225E	Lab & Course Fees-F
R3226E	Lab & Course Fees-G
R3228E	Dance BIP Fee
R3229E	Fencing BIP Fee
R3230E	Swim Lifeguard Fee
R3231E	Wilderness First Responder
R3232E	Archery Fee
R3233E	Fly Tying Fee
R3234E	Western Angling Fee
R3235E	Rock Climbing Fee
R3312T	Transcripts-Tax
R3315E	Study Abroad - Salary Reimbursement
R3403E	Direct Lending Service Charge
R3510E	ECLC Rent
R3521T	Refrigerator Rental-Tax
R3523T	Fac Rental - A Taxable
R3524E	Facility Rental-B
R3524T	Fac Rental - B Taxable
R3525E	Facility Rental-C
R3525T	Fac Rental - C Taxable
R3526E	Facility Rental-D
R3526T	Fac Rental - D Taxable
R3527E	Facility Rental-E
R3527T	Fac Rental - E Taxable
R3528E	Facility Rental-F
R3528T	Fac Rental - F Taxable
R3529E	Facility Rental-G
R3529T	Fac Rental - G Taxable
R3530E	Facility Rental-H
R3530T	Fac Rental - H Taxable
R3531E	Facility Rental-I
R3532E	Facility Rental-J
R3532T	Facility Rental-K-Tax
R3534E	Vehicle Mileage
R3535E	Storage
R3536E	Small Van/Day Charges
R3537E	Large Van/Day Charges
R3538E	Vehicle Rental/Late Charges
R3543E	X-Ray
R3551E	Green Fees-UI Exempt
R3552E	Green Fees-Public-Exempt
R3553E	Season Passes: Non-taxable
R3555T	Driving Range-UI-Tax
R3557T	Power Cart Rental-UI-Tax

## Revenue Account Codes

### Draft Chart

R355BT	Student Fees - Green's Fees
R3572T	Labeling Charges-Tax
R3574E	Contracts & Bids
R3579E	Video/Pinball Games
R3580T	Bowling-Tax
R3581T	Pool/Table Tennis-Tax
R3585E	ID Cards-Spouse
R358AE	Live Animal Accession
R358BE	Live Animal Teaching Discount
R358CE	Field Investigations/Default
R358DE	FI/Beef Cattle
R358EE	FI/Dairy Cattle
R358FE	FI/Sheep
R358GE	FI/Goats
R358HE	FI/Exotics
R358IE	FI Teaching Discount
R358JE	Bacteriology
R358KE	Clinical Pathology
R358LE	Necropsy
R358ME	Disposal
R358NE	Incineration
R358OE	Pathology
R358PE	Histology
R358QE	Virology
R358RE	Outside Lab
R358SE	Shipping/Handling
R358TE	Pasteurella Lab
R358UE	Diagnostic R&D Discount
R358VE	FI/Chebel Dairy
R358WE	Less Chebel Teaching Discount
R358XE	Field Investigation
R358YE	Field Svc Discount
R358ZE	Teaching Discount
R3592E	Tutoring
R359BE	Media/Supplies
R3602T	Meal Plan - B (Traditional)
R3603E	Meal Plan C exempt
R3604T	LLC Platinum
R3605T	LLC Gold
R3606T	LLC Silver
R3607T	Steel Meal Plan - Tax
R3608T	Targhee Meal Plan - Tax
R3609T	LLC Bronze
R3611E	Meal Plan Commissions
R3621T	Admission-Tax
R3622T	Semester Tickets-Tax
R3623T	Special Events-Tax

## Revenue Account Codes

### Draft Chart

R3626T	Conf Payments - Taxable
R3629T	Ticket Sales - Tax
R3630E	Ticket Commissions UBIT
R3630T	Ticket Commissions UBIT - Tax
R3631E	Ticket Exchange Fees
R3632E	Agency Ticket Sales
R3632T	Agency Ticket Sales-Tax
R3634E	Conferences - Equipment
R3634T	Conf Equip - Taxable
R3635E	Events - Equipment
R3635T	Events Equip - Taxable
R3637T	Events Revenue - B Taxable
R3638T	Event Revenue - C Taxable
R3639T	Event Revenue - D Taxable
R3640T	Event Revenue - E Taxable
R3645T	Ticket Commissions
R3647E	Online Resources Revenue
R364CE	SCR Student Spouse Membership
R364DE	SCR Affiliate Membership
R3650E	Other Ticket Sales
R3650T	Other Ticket Sales-Tax
R3653E	Books-Correspondence Study
R3653T	Books-Correspondence Study-Tax
R3656T	Supplies Sales-General-Tax
R3657E	Prescription Sales
R3657T	Prescription Sales-Tax
R365AE	SRC Faculty/Staff Membership
R365BE	SRC Fac/Staff Spouse Membership
R365CE	SRC Student Spouse Membership
R365FE	SRC Combination Pass Exempt
R365GT	Swim Ctr Faculty/Staff Membership
R3661T	Computer Hardware Sales-Tax
R3662T	Computer Software Sales-Tax
R3663T	Duplicating & Copying-Tax
R3664T	Advertising Sales-Tax
R3665T	Merchandise Sales-Tax
R3666T	Material/Parts & Supplies-Tax
R3667E	Lube & Oil
R3668E	Gasoline
R3669E	Tires
R3670E	Chemicals
R3670T	Chemicals-Tax
R3671E	Compressed/Liquid Gases
R3671T	Compressed/Liquid Gases-Tax
R3672T	Graphics - Tax
R3673E	FAX
R3673T	Fax Income

## Revenue Account Codes

### Draft Chart

R3674T	Video-Tax
R3675E	TIP Infrastructure
R3680T	Other Sales-Tax
R3683T	Meat Sales-Tax
R3688E	Crop Sales-Caldwell
R3689E	Crop Sales-Caine Center
R3690E	Crop Sales-Kimberly
R3691E	Crop Sales-Parma
R3692E	Crop Sales-Sandpoint
R3693E	Crop Sales-Tetonia
R3694E	Crop Sales-Moscow
R3699T	Other Ag Sales-Tax
R36A1E	All Access Meal Plan
R36A1T	All Access Meal Plan
R36A2T	19 Meals/\$100 Flex
R36A3E	14 Meals/\$200 Flex
R36A4E	10 Meals/\$300 Flex
R36A4T	10 Meals/\$300 Flex
R36A5E	5 Meals/\$300 Flex
R36A5T	5 Meals/\$300 Flex
R36A6E	175 Block/\$200 Flex
R36A6T	175 Block/\$200 Flex
R36A7E	140 Block \$280 Flex
R36A8E	125 Block/\$225 Flex
R36A8T	125 Block/\$225 Flex
R36B3E	Additional Flex
R36B3T	Additional Flex
R36B4E	Freedom Forward Exempt
R36B4T	Freedom Forward Taxable
R36B5E	Freedom Rings Exempt
R36B5T	Freedom Rings Taxable
R36B6E	Freedom First Exempt
R36B6T	Freedom First Taxable
R3703T	Sale of Equipment-Tax
R3704T	Surplus Property-Tax
R3706E	Easement Revenue
R3715E	Grants & Contracts - Federal ARRA
R3732E	Contracts - State - Other
R3733E	Bus Sys & Acctg Services-State
R3735E	State Permanent Building Fund
R3762E	Contracts - Private - Other
R3763E	Grants & Contracts-Private Non Oper
R3771E	Interest from Investments
R3781E	Temporary Investment Interest
R3782E	Amortization/Accretion Investments
R3811E	CIT Interest/Dividends
R3812E	CIT Capital Gains

## Revenue Account Codes

### Draft Chart

R3821E	Dividends
R3902E	Additions to Endowment Funds
R3903E	Additions to Physical Plant
R3904E	Additions to Student Loan Funds
R3910T	Receipts to Agency Accounts
R3914E	Telephone-Line Charges
R3915E	Telephone-Long Distance
R3916E	Student-Long Distance
R3918E	Scholarships from Grants
R3929T	Miscellaneous Income-Tax
R3941E	Transfer from Trustees
R3942E	Transfer from Health Benefits Trust
R3954E	5% Gift Revenue
R3963E	Credit Card Service Fee (-)
R3964E	Sales Discount (-)
R3965E	NSF Check Write-off(-)
R3966E	Sales Returns(-)
R3966T	Sales Returns(-) -Tax
R3967E	Promotions(-)
R3999E	Transfers In- Budget Office ONLY

## 1. Scholarships, Fellowship Grants, Grants, and Tuition Reductions

### Scholarships and Fellowship Grants

A scholarship is generally an amount paid or allowed to, or for the benefit of, a student (whether an undergraduate or a graduate) at an educational institution to aid in the pursuit of his or her studies.

A fellowship grant is generally an amount paid for the benefit of an individual to aid in the pursuit of study or research.

**Amount of scholarship or fellowship grant.** The amount of a scholarship or fellowship grant includes the following.

- The value of contributed services and accommodations. This includes such services and accommodations as room (lodging), board (meals), laundry service, and similar services or accommodations that are received by an individual as a part of a scholarship or fellowship grant.
- The amount of tuition, matriculation, and other fees that are paid for or remitted to the student to aid the student in pursuing study or research.
- Any amount received in the nature of a family allowance as a part of a scholarship or fellowship grant.

### *Tax-Free Scholarships and Fellowship Grants*

A scholarship or fellowship grant is tax free (excludable from gross income) **only if** you are a candidate for a degree at an eligible educational institution.



You may be able to increase the combined value of an education credit and certain educational assistance if the student includes some or all of the educational assistance in income in the year it is received. See examples in Coordination with Pell grants and other scholarships, in chapter 2 and chapter 3.

A scholarship or fellowship grant is tax free **only to the extent:**

- It doesn't exceed your qualified education expenses;
- It isn't designated or earmarked for other purposes (such as room and board), and doesn't require (by its terms) that it can't be used for qualified education expenses; and
- It doesn't represent payment for teaching, research, or other services required as a condition for receiving the scholarship. For exceptions, see *Payment for services*, later.

Use [Worksheet 1-1](#) to figure the amount of a scholarship or fellowship grant you can exclude from gross income.

**Candidate for a degree.** You are a candidate for a degree if you:

1. Attend a primary or secondary school or are pursuing a degree at a college or university, or
2. Attend an educational institution that:
  1. Provides a program that is acceptable for full credit toward a bachelor's or higher degree, or offers a program of training to prepare students for gainful employment in a recognized occupation; and



2. Is authorized under federal or state law to provide such a program and is accredited by a nationally recognized accreditation agency.

**Eligible educational institution.** An eligible educational institution is one whose primary function is the presentation of formal instruction and that normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of students in attendance at the place where it carries on its educational activities.

**Qualified education expenses.** For purposes of tax-free scholarships and fellowship grants, these are expenses for:

- Tuition and fees required to enroll at or attend an eligible educational institution; and
- Course-related expenses, such as fees, books, supplies, and equipment that are required for the courses at the eligible educational institution. These items must be required of all students in your course of instruction.

**Expenses that don't qualify.** Qualified education expenses don't include the cost of:

- Room and board,
- Travel,
- Research,
- Clerical help, or
- Equipment and other expenses that aren't required for enrollment in or attendance at an eligible educational institution

**Payment for services.** Generally, you can't exclude from your gross income the part of any scholarship or fellowship grant that represents payment for teaching, research, or other services required as a condition for receiving the scholarship. This applies even if all candidates for a degree must perform the services to receive the degree. (See exceptions next.)

**Exceptions.** You don't have to treat as payment for services the part of any scholarship or fellowship grant that represents payment for teaching, research, or other services if you receive the amount under:

- The National Health Service Corps Scholarship Program,
- The Armed Forces Health Professions Scholarship and Financial Assistance Program, or
- A comprehensive student work-learning-service program (as defined in section 448(e) of the Higher Education Act of 1965) operated by a work college (as defined in that section).

**Athletic Scholarships :** An athletic scholarship is tax free only if and to the extent it meets the requirements discussed earlier.

### ***Taxable Scholarships and Fellowship Grants***

If and to the extent your scholarship or fellowship grant doesn't meet the requirements described earlier, it is taxable and must be included in gross income. **(1099 MISC NC)**

## Form 1099-MISC & Independent Contractors

The determination can be complex and depends on the facts and circumstances of each case. The determination is based on whether the person for whom the services are performed has the right to control how the worker performs the services. It's not based merely on how the worker is paid, how often the worker is paid, or whether the work is part-time or full-time.

There are three basic categories of factors that are relevant to determining a worker's classification:

- Behavioral control (whether there's a right to direct or control how the worker does the work),
- Financial control (whether there's a right to direct or control the business part of the work), and
- Relationship of the parties (how the business and worker perceive the relationship).

**Independent Contractor.** "Independent contractor" is defined as "any person who renders service for a specified recompense for a specified result, under the right to control or actual control of his principal as to the result of his work only and not as to the means by which such result is accomplished." Essentially, an independent contractor is a worker who provides goods or services to another entity under the specific terms of a contract. An independent contractor typically has the following characteristics:

- Operates under a business name;
- Has his own employees;
- Maintains a separate business checking account;
- Advertises his business services;
- Invoices the employer for work completed;
- Has more than one employer;
- Keeps business records;
- Controls his own schedule and hours; and
- Controls job accepted, job performance, and how the job is ultimately completed

Employee	Independent Contractor
Works set hours	Sets own hours
An ongoing relationship	Relationship lasts a limited time
Paid by hour, week, or month	Paid by the job performed
Reimbursed for business expenses	Responsible for incidental expenses *
Facilities and tools furnished by employer	Has own facilities and tools
Works for one firm	May work for several firms at once *
Must render services personally	Can subcontract services to another
Regular reports are required	Not required to account for actions
Does not solicit for work	Solicits for work through advertising
Can be discharged	Cannot be terminated except for breach of contract
Can quit	Must complete contract or be responsible for failure to do so
No risk of loss or opportunity for profit	Has risk of loss and opportunity for profits *

Partial minutes from the December Fig Meeting.

International Payments to individuals – Cretia Bunney – Payroll Service, Dan Noble - HRS, Tammi Johnson – IPO Office.

**International payments as employees:** The UI cannot make payments to International individuals who do not have official work visa status. If they will be coming to the UI and expect to be paid as an employee, please make sure that they have their correct information before they arrive. Determining if they are independent or employee when they are here makes it difficult to follow the Federal regulations that we are required to follow.

Human Resources and International Programs Office websites provides additional information and reminders on hiring international employees and students. All employees and students must apply for a Social Security Number. If they do not have a number, but have applied for one through the Social Security Office, the need to bring the receipt to HRS and the correct visa documentation and/or check in information from International Programs Office (IPO). The individual will be allowed to sign up as an employee prior to when the SSN has arrived. There is a strict 60-day timeline for providing the SSN to the University. If not received within the correct period, it may require the individual to stop working.

**Normal Types of Visas:** F1 for students, J1 for students and visiting scholars/researchers/professors, H1B for faculty and staff (can be temporary or permanent), TN – equivalent of an H1B for Mexico and Canadian Citizens.

**F-1** international students must check into the IPO office prior to completing the I-9 or W-8 process.

**J-1** are most common for research and scholar individuals. They may arrive 30 days prior to their start date and can start working immediately. However, they cannot work after their documents have expired. If they are here for a very short period of time or here as a consultant, they may need a different type of visa. Please forward the J-1 visa applications to Tammi Johnson with the necessary paper work and invitation letter that outlines why they are coming to the UI. It should also indicate whether they will be earning income or reimbursed for their expenses while they are here. Tammi issues the visa document for the individuals. The department will need to provide a budget number to send the packet to the individual by FedEx. The individuals are required to pay \$180.00 with the application and submit their visa request online after the fee is paid. Depending on their country as to how fast a visa appointment is obtained and the visa paperwork will go through. Normally it takes 3 months, but could be in as little as 2 weeks. Department cost can be minimized to FedEx expenses only.

**H1B** is a work visa for foreign individuals who are faculty or staff and who will most likely be transitioning to a green card. However the H1B can also be used for temporary employees as well. It all depends upon circumstances, country of citizenship, etc. Departments are required to pay the a petition fee of \$460, and an antifraud fee of \$500. Petitions are taking an extraordinarily long time to be

approved, so more than likely premium processing should be paid in the amount of \$1,225 as well. The H1B employees receive their salaries through Payroll Services.

If there are any questions, please contact Tammi Johnson at [tammir@uidaho.edu](mailto:tammir@uidaho.edu)

**Reimbursements:** If reimbursing an international for travel expenses – generally if you are reimbursing with receipts there is not a problem and it does not violate any federal laws.

**Honorariums:** J-1 visa holders must have paperwork filed with International Programs to earn that honorarium while a J-1 visa holder at the UI. H1B's, O-1's & TN's cannot receive honorariums.

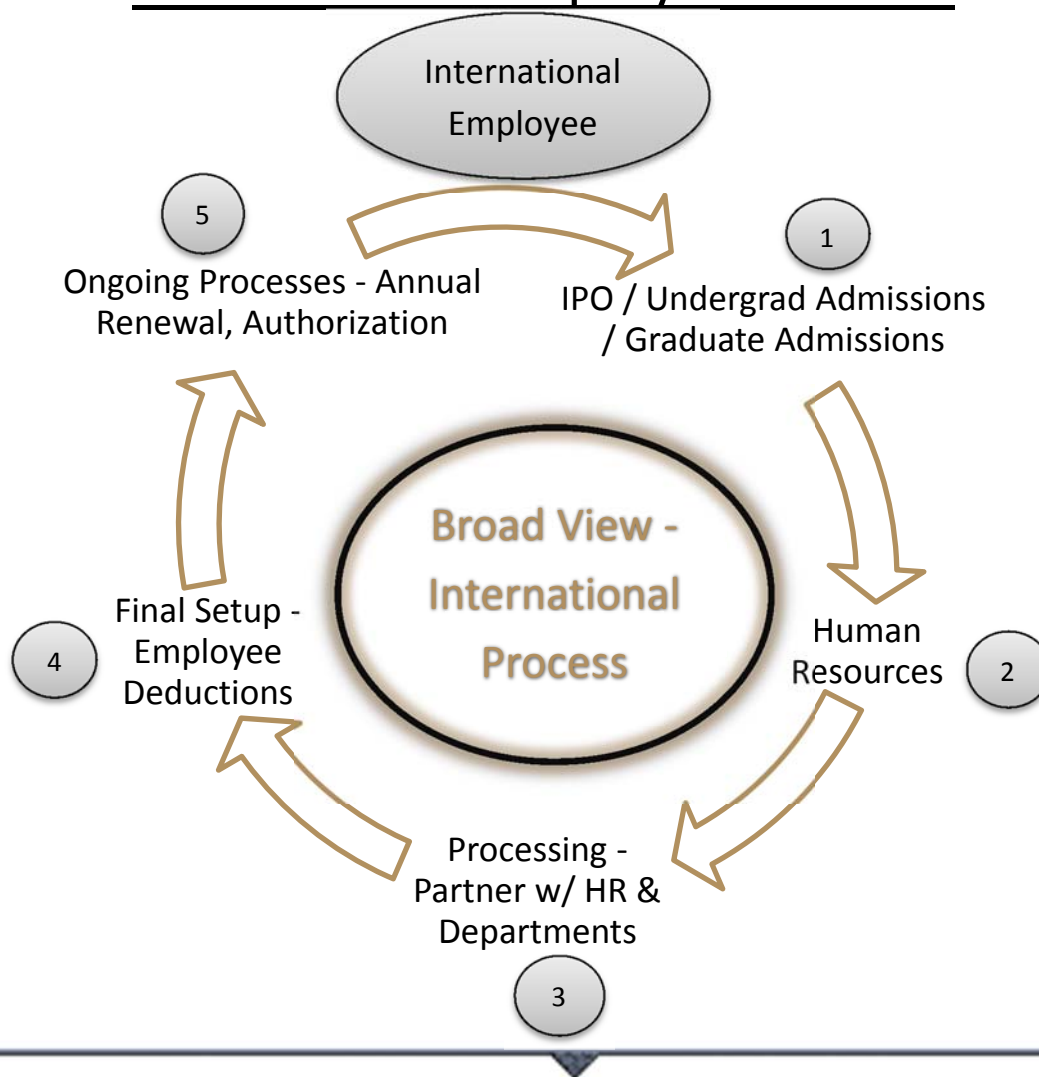
**Visitor Visas (B1 or B2):** Cannot be paid for earnings, however B-1's can be reimbursed for associated academic expenses and both B1 and B2's can be granted academic honorariums – for events or activities that last no longer than 9 days total.

Delora Shoop, Student Accounts: Payments to foreign student can take longer to prepare than other students. If they have a balance on their account, new monies will be applied to their balance first and then payment issued withholding taxes on the amounts they are receiving. There are different types of payments for foreign students who have different rules to follow. If there are any questions on paying foreign students, please contact Delora Shoop at [acctrec@uidaho.edu](mailto:acctrec@uidaho.edu)

Accounts Payable can pay foreign vendors and individuals who clearly meet the Independent Contractor status and have the correct visa status or reimbursements for expenses. Those payments do not require Federal Tax withholdings. All other payments to foreign individuals should be paid as employment or as a payment to a Student.

Just a note: Payments to Canada are required to follow the Federal foreign payment regulations.

# International Employee Process



Be Proactive → International Foreign National Information System (FNIS) Form

Available at <http://www.uidaho.edu/human-resources/managers/banner-epaf>  
Under “Process and Policy Reminders for EPAFs and International Employees”

- Contact Dan Noble with info for new International Employee
  - Name, V # or Student ID #, Email, College / Department and Position
- Read through “International Employee Reminders” – International Authorization Expiration Process, SSN Application, etc.

## Can I hire an International Employee? (Visa Status)

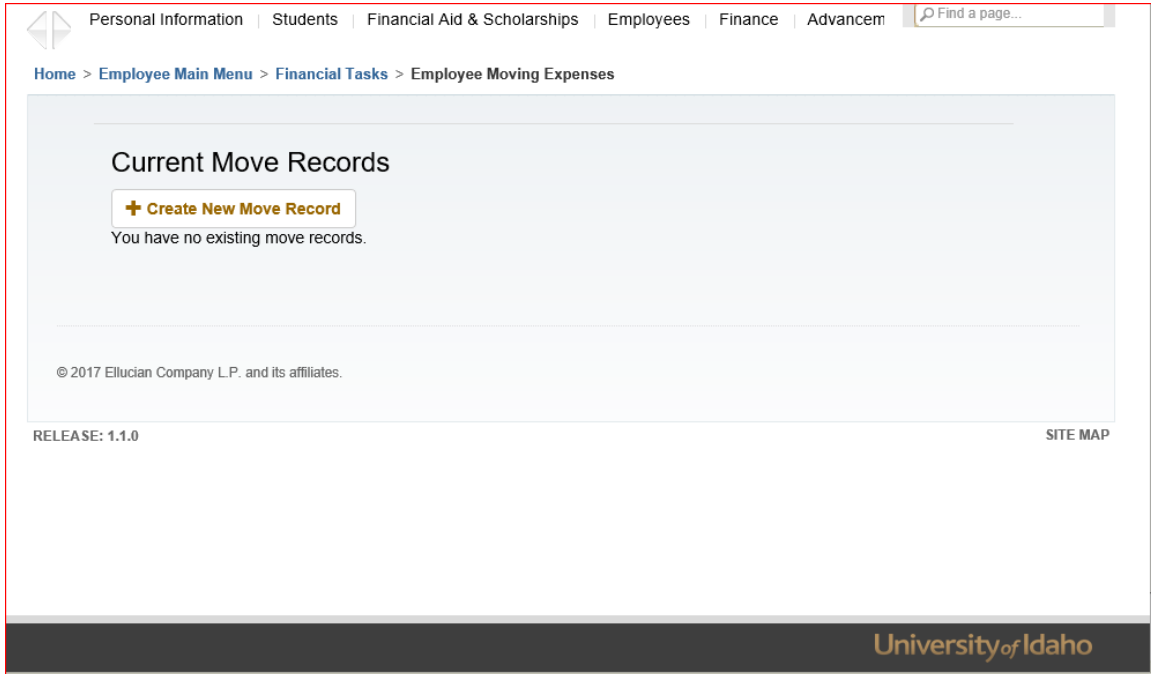
- Students (F1 / J1) – Authorized employment on-campus at any job while attending school (20 hours per week while school is in session, can work full-time during any school breaks, spring, summer, fall and winter)
- Students (F1) – Curriculum Practical Training (CPT) – Internship opportunity, must be receiving internship or directed study credit and the position must be in or directly related to their field of study. Must be approved by IPO first.
- Students (F1) – Optional Practical Training (OPT) – One year employment authorization after graduation. Must be in or directly related to field of study. Must be working at least 20 hours per week.
- Visiting Scholars / Researchers / Professors (J1)
  - Typically 3 months to 5 years duration
  - Short processing time through International Programs (IPO)
  - Relatively low cost (FedEx and/or SEVIS I-901 fee)
  - Check with Tammi Johnson, Director of International Student, Scholar & Faculty Services (ISSFS), at IPO for details
- Sponsorship of Multi-Year Employees (H-1B Visiting Professional)
  - 6-year duration (usually next step toward employment based green card)
  - Up to a 6-month processing time unless paying a premium processing fee
  - Significant cost for application fees (\$\$\$)
  - Must have at least a Bachelors' Degree Minimum Requirement
  - Department of Labor Conditions – Application process (7 to 21 days):
    - **Wages:** Pay nonimmigrants at least the local prevailing wage or the employer's actual wage, whichever is higher, and pay for non-productive time. Offer nonimmigrants benefits on the same basis as offered to U.S. workers.
    - **Working Conditions:** Provide working conditions for nonimmigrants which will not adversely affect the working conditions of workers similarly employed.
  - Check with Tammi Johnson, Director of International Student, Scholar & Faculty Services (ISSFS) at IPO
    - Best to investigate prior to search to ensure DOL certification is met
    - Costs need to be investigated
    - Best if it is for high-level Employees – Classified, Exempt, Faculty and Administrative positions

Other work visa options may be available, so please contact Tammi Johnson → 885-8945 or [tammir@uidaho.edu](mailto:tammir@uidaho.edu) for advice on the best visa option.

# Web Claim Voucher & Moving Expense Instructions

## Logging In

To login in to ~~the~~[Employee Moving Expenses, New Employee Moving Web Forms](#) open a web browser and [login to VandalWeb](#) and go to the [UI Home Page](#) at <http://www.uidaho.edu/> to ~~logon to the~~ [Employee tab](#). ~~Web Login.~~



To Start the Moving Process of a New Employee, Select the Create New Move Records and provide the following information:



Personal Information | Students | Financial Aid & Scholarships | Employees | Finance | Advanc

[Home](#) > create a move record

### Create New Move Record

Department:

Moving Employee Vnumber:

PCN:  *Position number required*

Suffix:  *Position suffix required*

University of Idaho

se

Personal Information | Students | Financial Aid & Scholarships | Employees | Finance | Advanc

[Home](#) > create a move record

### Employee Contact Information

Optional: phone number and/or email address to contact the employee while they are moving

Phone:

Email:

### Move Locations

Enter Zip code OR click on the link below the zip code box to enter a location for an international move

Enter Move FROM Zip Code:  [\[Enter International Location\]](#)

Enter Move TO Zip Code:  [\[Enter International Location\]](#)

University of Idaho

Besure to complete all of the required information and Save the Information.

## Create a New Claim Voucher For Payment

Current Move Records		
<a href="#">+ Create New Move Record</a>		
Employee Moving	Moving From	Activity
Keeney, Linda D.	Lewiston Idaho	3/8/2017
Bunney, Cretia	Pullman Washington	3/8/2017

Select the Employee Record, you will receive a summary of their information:

[Close this Move Record](#)

[Edit Move Details](#)

Department	Employee Vnumber	Employee Name	Employee Position Number	Employee Suffix	Employee Title
Controller, Accounts Payable	V00009149	Keeney, Linda D.	001025	01	No Job Record Found

[Edit Contact/Location Details](#)

Contact Information	Locations
Contact phone: 2088855379 Contact email: keeney@idaho.edu	FROM: Lewiston, Idaho TO: Moscow, Idaho

[Attach Offer Letter PDF](#)

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**Allowance Information**

Total Allowance: 5,000.00	Spent: 100.00	Remaining: 4,900.00
---------------------------	---------------	---------------------

Allowance Amount:  Authorized by:  [Update Allowance](#)

Invoices paid to or for this move

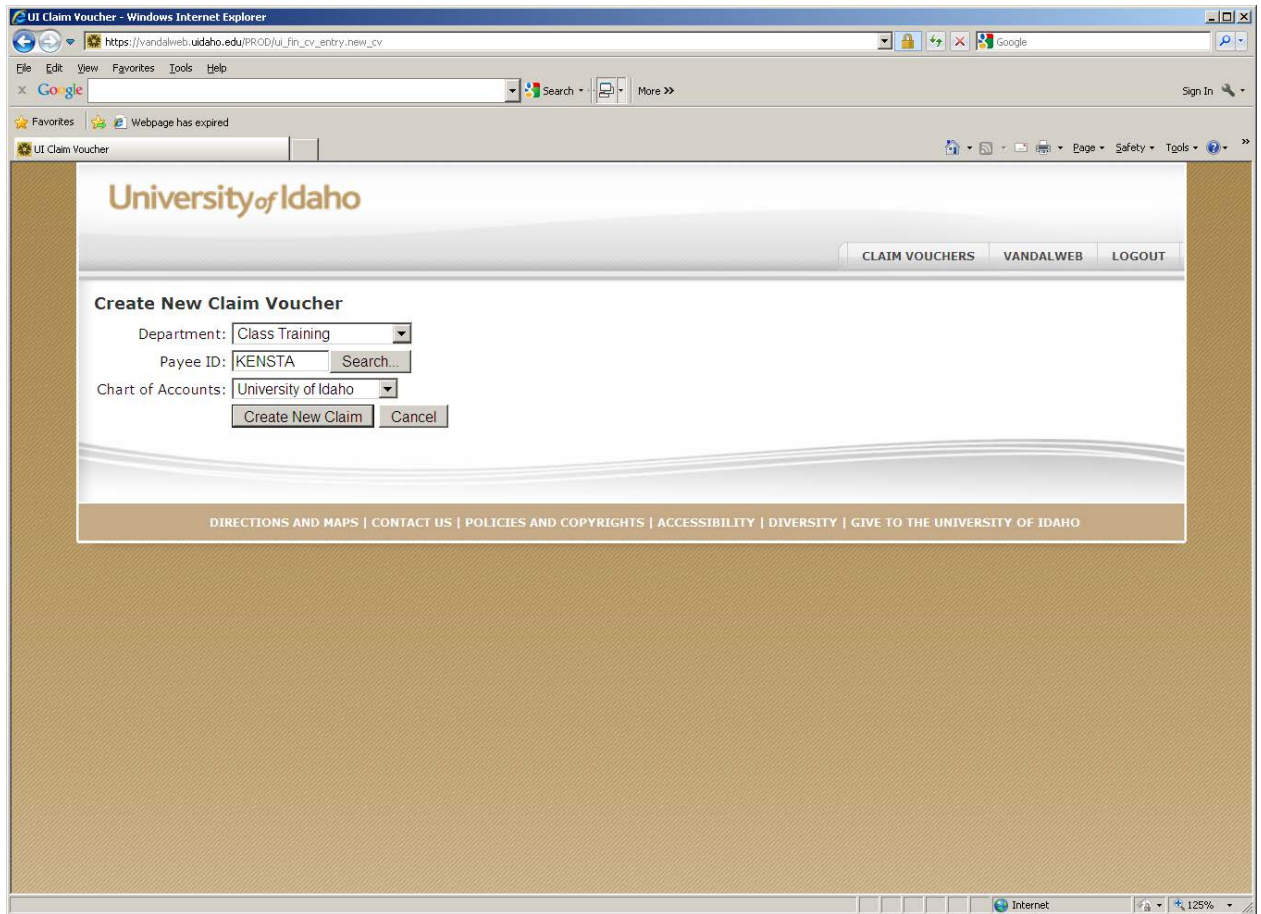
Invoice Number	Amount	Sent To Banner AP	Sent To Banner Payroll
11913833	100	N	N

[Create New Claim](#)

The Summary lists the Available Amounts Remaining that can be expenses. The View More Details, provides a listing of previous documents associated with the Moving Records.

Moving Expenses for Linda Keeney			
<a href="#">View Move Details</a>			
Allowance Information			
Total Allowance:	Other Invoices:	This Invoice:	Remaining:
5,000.00	1,600.00	1,500.00	1,900.00

CLICK on [Create New Claim Voucher](#)



- Enter information in the Claim Voucher Fields
  - Select Department
  - Vendor Payee ID or and Individual's Vandal Number (V#)
    - If you do not know the Payee ID, the Search Button will allow you to query Banner for the information.
    - If the Vendor or individual does not currently exist in Banner or the available address is not correct, contact Accounts Payable for the GID Identification to be created/ updated.
  - Chart of Accounts will normally be the University of Idaho, but if the payment would be from the UI Foundation you would select Chart F.

Select **Create New Claim** when finished.

A Banner “I” Invoice Document will be assigned to the Claim Voucher at This point. The I number is viewable on Banner FOIDoch as “S” status.

UI Claim Voucher - Windows Internet Explorer  
https://vandalweb.uidaho.edu/PROD/ui\_fin\_cv\_entry.edit\_cv\_head?invh=I1513992

University of Idaho

CLAIM VOUCHERS VANDALWEB LOGOUT

**Edit Claim Voucher Details for I1513992**

Department:

Payee: KENSTA Ken's Stationery Inc

Address:

Approver 1 ID:

Approver 2 ID (optional):

Approver 3 ID (optional):

Invoice Total:

Vendor Invoice Number:

Contract Number:

Description:

Check Remit Information:

DIRECTIONS AND MAPS | CONTACT US | POLICIES AND COPYRIGHTS | ACCESSIBILITY | DIVERSITY | GIVE TO THE UNIVERSITY OF IDAHO

- Using the down arrow, select the address for the payment to be mailed. You also have the direct deposit indicator to determine if the person will be receiving a check or as direct deposit.
- Enter Approver 1 ID: If you do not know their Vandal Number, select the SEARCH button.  
Approver 1 is a required field, but depending on your college and department, you may need to add additional approvers. Please be aware, that the claim voucher approvals are not in place of Banner document approvals only the written signatures.
- Enter the Total Amount of the Claim Voucher Payment
- Enter the Vendor Invoice Number: (See Additional Information regarding invoice numbers).
- Enter the Purchasing Services Contract Number if one is available
- Select Moving Yes or No
-

For Moving Expenses?:  Yes  No

Moving Employee: V00009149 Linda Keeney

Description: New Employee Moving from Twin Falls Id to Moscow ID

Check Remit Information: Keeney, Moscow ID

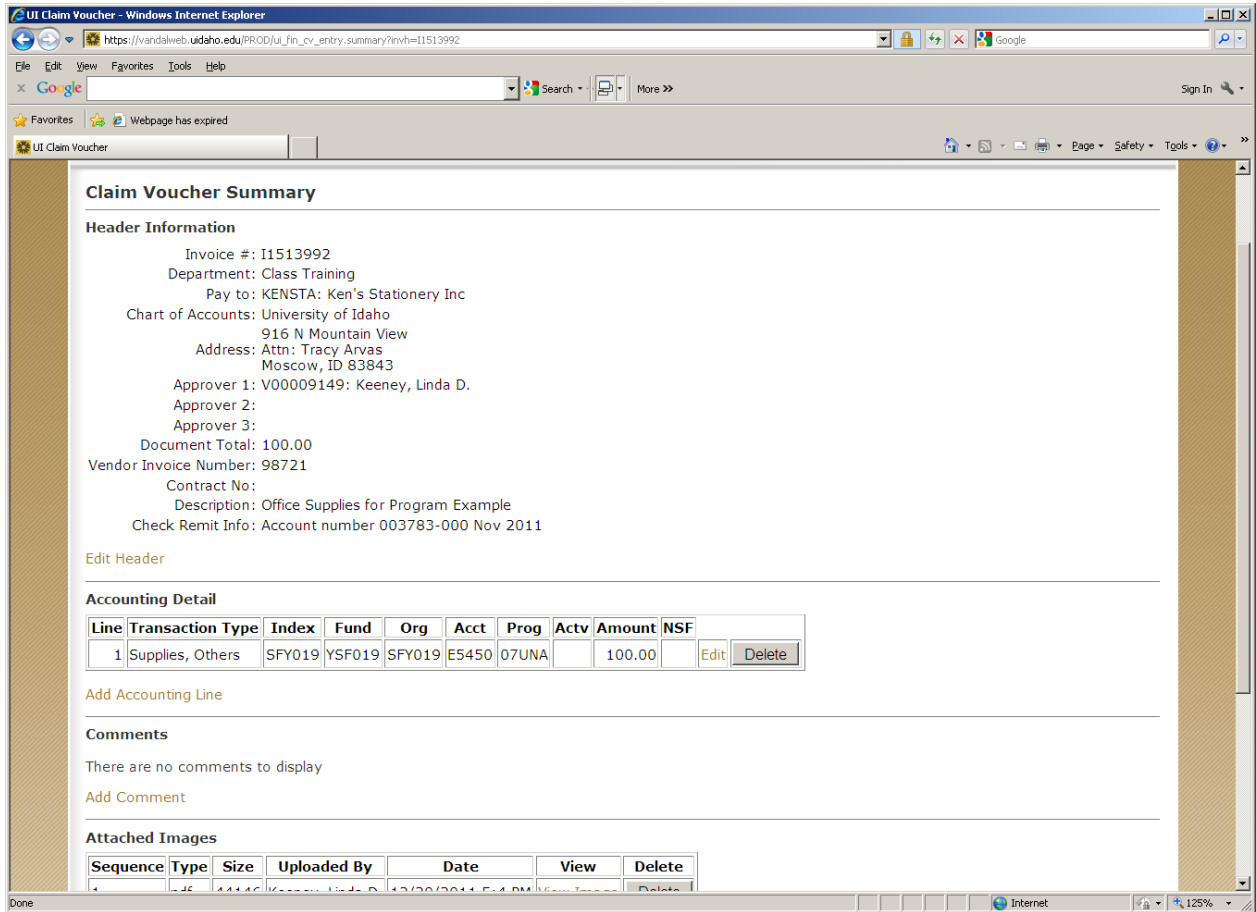
• **If the Answer is YES, the above section will appear on the Claim Voucher form:  
Select the New Employee for the drop down list.**

| **Of the Answer is NO, -Continue with the Claim Voucher as usual.**

- 
- Enter the Description or body of the Claim Voucher form. This information will be forwarded directly into Banner Document Text FOATEXT. If you are using Grant funding, please be specific in your descriptions.
- Enter Remit Information: The Remit information displays on the check stubs and direct deposit notices, this field provides the recipient with additional payment information such as an account number or a description of the payment.

CLICK on **SAVE** when finished.

Your screen will now add all information. If any errors occurred you will not be allowed to move forward. Or if you need to Edit the Header, select Edit the Header and update the information.

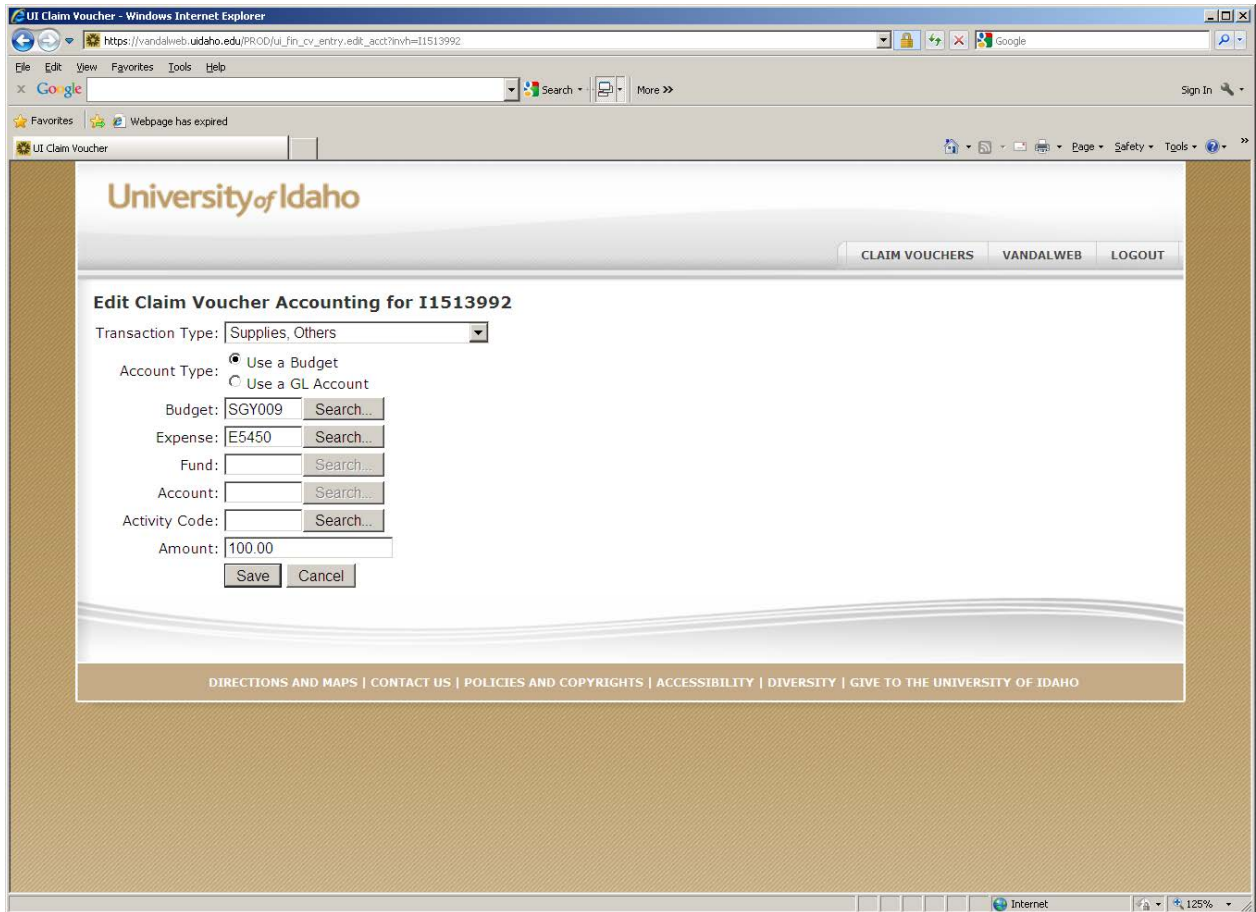


**CLICK on Add Accounting Line.**

- Enter The Transaction Type or Commodity Code that best describes the Payment.  
**If the Claim Voucher has been selected as Moving Expenses, only the Moving Commodity Code will be available for the selection.**
- **If the Claim Voucher is not a Moving document, all of the remaining commodities will be available for selection.**

The commodity codes are used for reporting purposes and are a requirement. (See Additional Information regarding Claim Vouchers)

- If you are using a Budget or Index to pay for the expenditure, Select Budget and continue to complete the information including the amount.
- If you are posting to a General Ledger Account, Select GL Account and enter the Fund and Account Information including the amount.
- If you need to split the accounting, add additional accounting lines that should total the amount listed in the Header Information.



**CLICK on Save.**

It will return you to the Claim Voucher Summary Page

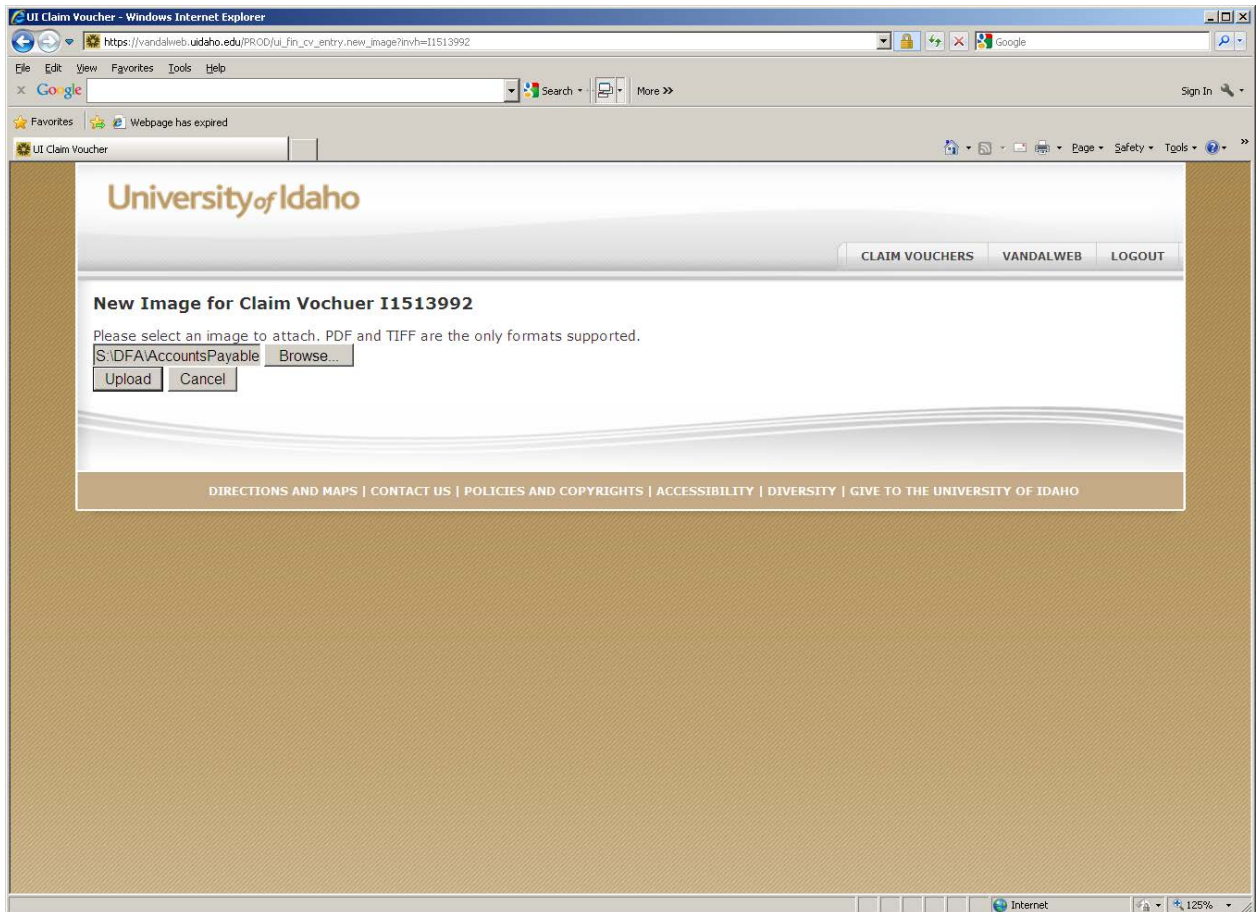
You can **Add comments** if special instructions are needed.



## Attached Images

- Select Add Image
- Browse to locate the PDF file of the support document to be attached to the Claim Voucher form.
- After the form has been located, Press **UPLOAD** to attach it to the Claim Voucher Form
- It will return you to the Claim Voucher Summary Page

**If The Claim Voucher is a Moving Expense, Please be sure to include a spread sheet identifying the amounts and expenses, identifying whether it is house hunting or during the actual move. If there are Fuel receipts and what vehicle they pertain to, Lodging, Truck Rental and supplies. The information is necessary to determine the taxable portions of the move to the new employee.**



On The Claim Voucher Summary Page **CLICK** on **Submit**. If entering more than one claim voucher at a time, select the claim voucher tab to be returned to the Claim Voucher Entry Form.

Selection: **Print Form**. Allows you the ability to Print the document for your records, but do not forward it to Accounts Payable; the image within the Claim Voucher Program will be submitted directly to the Document Imaging Program.



## CLAIM VOUCHERS PENDING APPROVALS

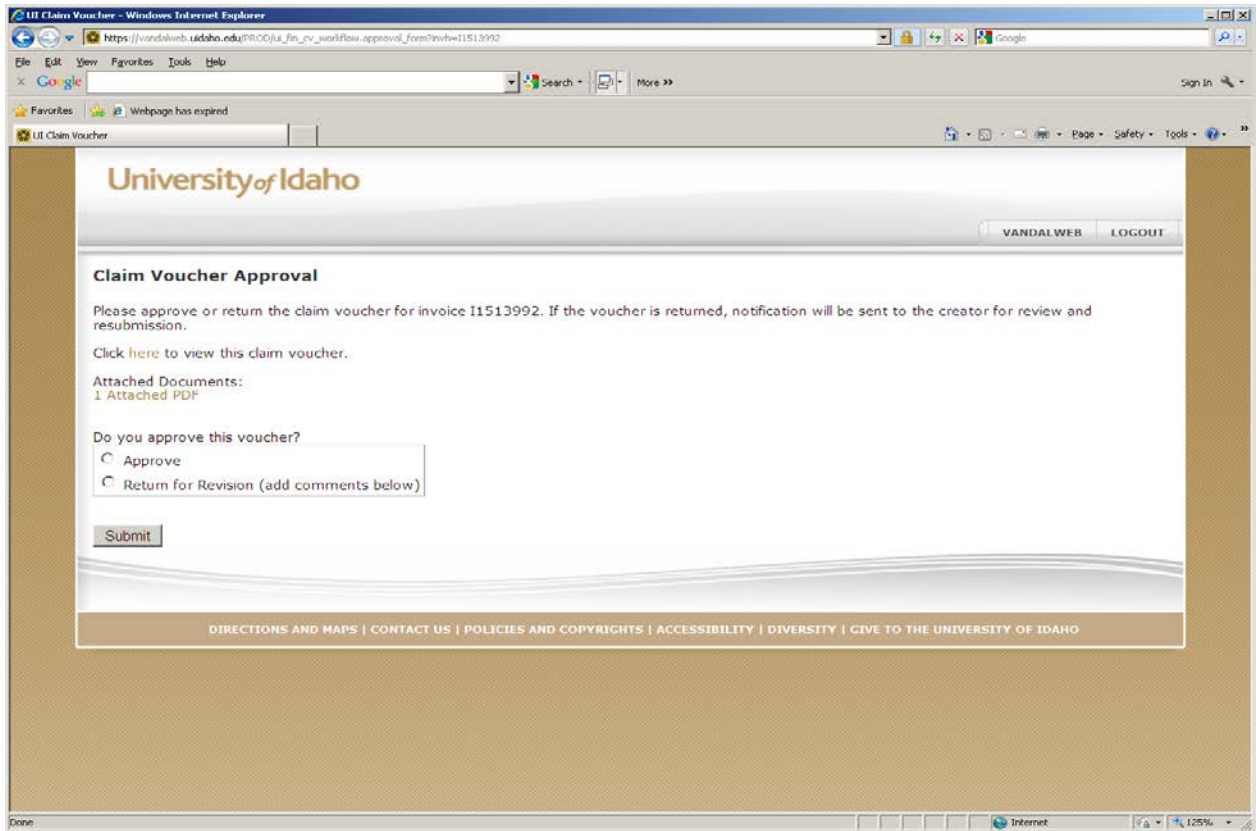
Once your Vandal number has been selected as an approver, you will have access to approve Claim Vouchers on the Vandal Web. As the documents are submitted by the originator, you will receive an email notifying you of the pending document.

### Logging In

To login in to the Claim Voucher Web Forms open a web browser and go to the UI Home Page at <http://www.uidaho.edu/> to logon to the Employee Web Login. Once logged in CLICK on **Employee Menu** scroll to the title Administrative Tasks and select **Claim Voucher Approval**. Select the Claim Number for your review. You can click on **Here** to view the document and click on **Attached PDF** to view the supporting document.

Select Approve and it will forward to the Accounts Payable Staff for Review and Processing, unless there is an additional approver in your department added at the time of creating, it will pass to those approvers and then to Accounts Payable.

If the Document needs to be returned for updates or changes, select Return. It will pop up a text box to allow you to provide instructions to the originating user. The instructions will be added to the Comment Box of the document to be listed in Banner for FOATEXT once it has been corrected.



Once the review is complete **CLICK** on **Submit Claim** the claim will disappear from your list to approve as it forwards on to the Accounts Payable Processing.

### **Additional Information:**

#### **INVOICE NUMBER ENTRY RULES FOR CLAIM VOUCHER ENTRY:**

Consistency is important with the vendor invoice numbers because Banner checks for duplicate invoice payments by the invoice numbers. The Vendor Invoice Number is the actual invoice number printed on the vendor's invoice.

Use the following rules for consistency, if there are zeros in the invoice before or after the number (i.e.00006789) enter all the zeros exactly how the invoice number reads on the invoice.

1. The following is the rule for invoice numbers with spaces in them:
  - a. For invoices that have numbers and spaces, always enter the spaces (i.e.,001 456 15789).  
The only exception to the rule is if the number is more than 15 characters long, then eliminate the spaces. If there are numerous spaces, only enter one space.
  - b. If the invoice number has numbers and letters (i.e., AB 12345), eliminate the space to read AB12345. Another example would be, 1B 457A. This should be entered as 1B457A.
2. If the invoice number is longer than 15 characters, eliminate any -, \/, or spaces from the number. If more room is needed, count from the right backward 15 characters. Usually the last characters are most important to vendors.

3. If there is no invoice number listed on the invoice, look to see if there is an Account number on the invoice. If so, use Account number {space} and the invoice date. {For invoice date use format of 121311}. If there is no account number listed on the invoice, use the date of the invoice, {space} and the dollar amount (i.e., if the invoice date is 12-13-11 for \$50.00, use 121311 5000{no decimal} as the invoice number.)
4. UTILITIES invoice numbers usually consists of Account number and the billing date. Remember, to pay ONLY current charges

## **Payments Against Claim Vouchers** Administrative Procedure Manual section 75.31

C. **Approved Transaction Types.** Following are the only types of transactions which may be processed using the Claim Voucher form. [For any exceptions to these transactions, call Accounts Payable at (208) 885-3940].

C-1. **Fees to outside consultants and contractors.** If paying an individual, this requires a completed W-9 for IRS purposes [[See 75.31 \(E2\) below](#)] , a Social Security number and a Consulting Agreement attached to the claim voucher. If paying a vendor, this requires a completed W-9 to be on file and a signed agreement attached to the Claim Voucher. The transaction will show on Banner in the operating expense category. Payments for services performed by individuals such as teaching, grading, research, etc., must be paid through UI payroll. [Please see [50.12](#), Human Resource Services Additional Compensation for Employees.]

C-2. **Honoraria.** If paying an individual, this requires a completed W-9 [for IRS purposes], a Social Security number and a complete description of services listed on the Claim Voucher. If paying a vendor, this requires a completed W-9 be on file and a complete description of services listed on the claim voucher. Honoraria apply only to non-UI employees and are only for non-work related activities.

C-3. **Services.** When reimbursing vendors for services this requires a completed W-9 to be on file or attached to the claim voucher. The Claim Voucher should have a complete and valid address, Tax Identification Number, a complete description of services rendered, and an original receipt attached.

C-4. **Expenses associated with entertainment and official business meetings or interviews.** Invoice(s) must be attached to the Claim Voucher. The date(s), names of persons involved, and purpose of meeting must be indicated on the Claim Voucher. Reimbursement must follow the University Entertainment Reimbursement Guidelines section [See [70.21](#)]. Reimbursement of meals and refreshments for UI employees, please refer to [70.22](#).

C-5. **Institutional dues, licenses, or membership fees.** [UI cannot pay individual dues, licenses or membership fees.] A renewal notice or other supporting documentation verifying price must be attached to the Claim Voucher.

C-6. **Published material** such as books and subscriptions to newspapers, magazines, and other periodicals. A renewal notice or order form verifying price must be attached to the Claim Voucher. The departmental address to inform the vendor where to ship the material should be indicated on the Claim Voucher.

C-7. **Scholarships, educational stipends, or tuition waivers require a Social Security number.** Educational stipends and tuition waivers are submitted to

Accounts Receivable for processing.

C-8. **Oil company credit card purchases.** Preferred method of payment is payment against budgets [See [75.34](#)]. Payment by Claim Voucher requires attachment of monthly billings. Accounts Payable will only pay the current month charges, never a balance forward amount. *[ed. 6-07]*

C-9. **Advertising.** Must attach supporting documentation from vendor to verify price.

C-10. **Utilities.** Charges for electricity, water, telephone, natural gas, sewer, and garbage services. Preferred method of payment is payment against budgets [See [75.34](#)]. Payment by Claim Voucher requires attachment of monthly billings. Accounts Payable will only pay the current month charges, never a balance forward amount. *[ed. 6-07]*

C-11. **Freight charges** when involved separately from the merchandise. Payment by Claim Voucher requires attachment of a vendor invoice.

C-12. **Express delivery invoices.** Preferred method of payment is direct payment against budgets [See [75.34](#)]. Payment by Claim Voucher requires attachment of vendor invoice. *[ed. 6-07]*

C-13. **Postage.** Requires the approval of the supervisor of Campus Mail. Postage is also an allowable expense for the Purchasing Card program.

C-14. **Refunds of deposits** for goods and services provided to UI.

C-15. **Reimbursement of employees** for purchases of Operating Expenses and Capital Outlay items that are not obtainable by use of the Departmental Purchase Order, or petty cash transaction [See [75.32](#); or [20.04](#)]. Sales tax must be paid when reimbursing an employee. *[ed. 6-07]*

C-16. **Registration fees to be paid directly to the vendor.** Preferred method of payment is Purchasing Card. Payment by Claim Voucher requires attachment of a registration form or other supporting documentation to verify price. Registration fees paid to reimburse an employee should be included on the employee's Travel Claim [See [70.05](#)].

C-17. **Emergency repair services.** Requires documentation as to the nature of the emergency and verification that a fair and reasonable price was charged. In most cases, routine repair services should be procured by a requisition through Purchasing Services.

C-18. **Interlibrary loan charges.** A vendor invoice or other supporting documentation to verify price must be attached to the Claim Voucher.

C-19. **Accident, SOS, and camper insurance policies** that departments obtain for special events, such as sport camps, music camps, or one-day conferences. Submit Claim Voucher through the Administrative Affairs Office so that proper insurance backup information can be prepared for submission to the vendor [See [05.04](#)].

C-20. **Various fees**, such as legal fees, title fees, notary public fees, assessments, taxes, and the like. A vendor invoice or other supporting documentation to verify price must be attached to the Claim Voucher.

E. **Forms.** For further information on the use of forms, call Accounts Payable at (208) 885-5379.

E-1. **Claim Voucher Form.** [See [https://vandalweb.uidaho.edu/PROD/twbkwbis.P\\_WWWLogin](https://vandalweb.uidaho.edu/PROD/twbkwbis.P_WWWLogin)

E-2. **IRS Form W-9.** [See <http://www.uihome.uidaho.edu/default.aspx?pid=80045>] "Accounts Payable Forms" [ed. 2/07]