

## Subsidiary Ledger Sub Code Listing

*NOTES: UR subsidiary accounts are set up as follows:*

*L-A-A-A-A-S-S-S-S where L=Ledger number 1-9, A= department Account number, and S=Sub code*

*Revenue Sub Codes are valid in ledgers 1, 3, and 9*

*Expense sub codes are valid in ledgers 2, 3, 4, 5, 6, 7, and 9*

### SUBSIDIARY LEDGER SUB CODES

In this chart "X" indicates that the digits 0-9 are to be assigned by the user departments

### Revenue Sub Codes

#### 01XX – STUDENT SOURCES

- 011X Tuition
- 012X Room
- 013X Board
- 014X Standard Fees
- 015X-016X Study Abroad
- 019X Provision for Doubtful Accounts

#### 02XX – INVESTMENT INCOME

- 021X Endowment Income
- 02XX Endowment Appreciation

#### 03XX – GIFTS

#### 04XX – RENTS

#### 05XX – NON-STUDENT FEES

#### 06XX – FINES

#### 07XX – PATIENT CARE

#### 08XX – SALES AND SERVICES

- 081X Computer
- 082X Food Services

#### 09XX – MISCELLANEOUS

- 090X Indirect Cost Recovery
- 0901 Federal Full Rate
- 0902 Clinical Trial Rate
- 0903 Training Grant Rate
- 0904 Other Rate
- 0908 Internal Adjustments
- 0909 Settlements
- 0910 Overhead on Special Purpose Funds (Ledger 6)

## **Expense and Expense Credit Sub Codes**

### **10XX – FULL-TIME FACULTY**

- 1000 Contracted salaries for instruction
- 1020 Nursing faculty (SMH)
- 1030 Extra Compensation
- 1050 Summer Compensation with retirement benefits
- 1070 NIH Salary Cap
- 1080 Contracted salaries for administration

### **11XX – SENIOR PAS (pay grade 56 and above) and SPECIAL STAFF**

- 1100 Full-time staff
- 1110 Salaried Administrators (SMH)
- 1120 Nursing Clinician I/Asst. Clinician (SMH)
- 1130 Extra Compensation
- 1170 Part-time staff
- 1180 Services in support of departmental administration

### **12XX – PROFESSIONAL AND SUPERVISORY STAFF**

- 1200 Full-time staff
- 1210 Salaried Administrators (SMH)
- 1220 Professional specialist (SMH)
- 1230 Extra Compensation
- 1260 Part-time administrative and professional specialists (SMH)
- 1270 Part-time staff
- 1280 Services in support of departmental administration

### **13XX – NON-EXEMPT STAFF**

- 1300-1320 Full-time (standard work week 35+ hours)
- 1330 Full-time 1199 Union member
- 1340 Registered Nurse (SMH)
- 1360 Licensed Practical Nurse (SMH)
- 1370 Part-time (standard work week 17.5 – 35 hours)
- 1380 Services in support of departmental administration
- 1390 Full-time union member (other than 1199)

### **14XX – PART-TIME FACULTY**

- 1400-1420 Salary during regular academic year
- 1430 Extra compensation
- 1450 Salary during summer session with retirement benefit
- 1460-1470 Salary during summer session without retirement benefit
- 1480 Salary for administrative duties

### **15XX – VISITING FACULTY, POSTDOCTORAL FELLOWS, RESIDENTS AND INTERNS**

- 1500-1530 Visiting faculty
- 1540-1550 Postdoctoral fellow (Form 500/510)
- 1560 Postdoctoral stipend (Form 520)
- 1570-1590 Resident or Intern

## 16XX – GRADUATE STUDENTS

- 1600 Time reported on time cards
- 1610-1630 Services NOT required for degree: graduate teaching, research, departmental assistance, other services
- 1640-1670 Services required for degree: graduate teaching, research, departmental assistant or other services
- 1680 Services in support of departmental administration
- 1690 Stipend or fellowship with no service required (Form 506)

## 17XX – UNDERGRADUATE STUDENTS

- 1700-1790 Undergraduate student employees

## 18XX – TIME AS REPORTED (TAR)

- 1800 TAR (standard work week less than 17.5 hours)
- 1810 Part-time clerical (SMH)
- 1820 Part-time technician (SMH)
- 1830 Part-time manual (SMH)
- 1840 Part-time Registered Nurse (SMH)
- 1850 Part-time Licensed Practical Nurse (SMH)
- 1860 Budget for salary increases (SMH)
- 1870 Nursing STARS (SMH)
- 1880 TSP – Temporary Services Program – Employees on UR Payroll
- 1890 Budget for salary vacancies (SMH)

## 19XX – BENEFITS

- 1900 Staff Benefits
- 1910 Budget for benefit adjustment for salary increase (SMH)
- 1920 Budget for benefit adjustment for salary vacancies (SMH)

## **Other Operating Expenses**

## 20XX – TRAVEL AND CONFERENCES

- 200X Registration fees (for conference conducted outside UR)
- 201X UR Sponsored Conference
- 2019 Entertainment (see memo dated 12/20/91 on Unallowable Costs from Government (call 5-8567 for a copy)
- 202X Intra-University mileage reimbursement (between campuses)
- 203X Local travel (outside UR)
- 2040-2050 Domestic travel
- 2059 Alcoholic Beverages (see memo dated 12/20/91 on Unallowable Costs for Government (call 5-8567 for a copy)
- 206X Foreign travel
- 207X-208X Recruitment travel expenses
- 209X Finance Department use only

## 21XX – SUPPLIES

- 210X-211X Office supplies
- 212X-213X Laboratory supplies

- 214X-215X Vivarium
- 216X-218X Other Supplies (books, computer software)
- 219X Non-Capital Equipment (Equipment Cost <\$1,000 per item for all UR accounts, including government accounts.)

22XX – LEASE/RENTALS (From Sources External to the University)

- 221X Equipment
- 222X Real Property Rentals (office, storage, etc.)
- 229X Software license fees (purchase of software)

23XX – COMMUNICATIONS/DATA PROCESSING

- 230X-231X Telecommunications
- 232X Postage
- 233X Express Mail or Similar Services
- 234X University Computing Center
- 235X Administrative Computing Services
- 238X-239X External Telecommunications Service Expense

24XX – PRINTING/REPRODUCTION

- 240X On-Campus duplicating (including Copy Center charges)
- 241X Off-Campus duplicating
- 242X Printing/Repairs
- 243X Photo/Illustration

25XX – UTILITIES/MAINTENANCE

251X – PURCHASED ENERGY

- 2511 Purchased Energy: Coal
- 2512 Purchased Energy: Domestic Water
- 2513 Purchased Energy: Electric
- 2514 Purchased Energy: Fuel Oil
- 2515 Purchased Energy: Gas
- 2516 Purchased Energy: SMH Incinerator Steam

252X – REDISTRIBUTED ENERGY

- 2521 Redistributed Energy: Chilled Water Expense
- 2522 Redistributed Energy: Domestic Water Expense
- 2523 Redistributed Energy: Electric Expense
- 2524 Redistributed Energy: Fuel Oil Expense
- 2525 Redistributed Energy: Gas Expense
- 2526 Redistributed Energy: Steam Expense

253X – CUSTODIAL

- 2531 Custodial Labor
- 2532 Custodial Material
- 2535 Purchased Custodial Services (from Outside UR)

254X – GROUNDS

- 2541 Grounds Labor

- 2542 Grounds Material
- 2545 Purchased Grounds Services (from Outside UR)
- 2546 Snow Removal
- 2547 Purchased Snow Removal Services (from Outside UR)

#### 255X – FACILITY MAINTENANCE

- 2551 Facility Maintenance Labor
- 2552 Facility Maintenance Material
- 2555 Purchased Facility Maintenance Services (from Outside UR)
- 2556 Contracted Property Management Services
- 2557 Contracted Clerical Wages
- 2558 Contracted Maintenance Wages
- 2559 Contracted Concessions

#### 256X – OTHER MAINTENANCE SERVICES

- 2561 Ash Removal
- 2562 Environmental Health and Safety (EHS) Services
- 2563 Waste Removal
- 2564 Water Treatment
- 2569 Other Facility Services

#### 257X – VEHICLE MAINTENANCE

#### 258X – EQUIPMENT MAINTENANCE

- 2585 Elevator Service Contracts
- 2586 Other Service Contracts

#### 259X – COMPUTER MAINTENANCE

#### 26XX – CAPITAL EQUIPMENT PURCHASES (As of 7/1/97 Equipment with a purchase price more than \$1,000 per item for all UR accounts, including government accounts.)

- 260X Office Equipment >\$1,000 per item
- 261X Scientific Equipment >\$1,000 per item
- 262X Computers/Word Processing >\$1,000 per item
- 263X Vehicles >\$1,000 per item
- 264X Furniture >\$1,000 per item
- 265X Telecommunications Equipment >\$1,000 per item
- 266X Shop Equipment >\$1,000 per item
- 268X Fully Costed Shops >\$1,000 per item
- 269X Fabricated Equipment >\$1,000 per item

#### 27XX – LIBRARY/ART ACQUISITIONS

#### 28XX – PROFESSIONAL SERVICES/PRIZES

- 280X Consultants
- 281X Legal
- 282X Audit
- 283X Insurance
- 286X Honoraria

- 287X Prizes
- 2879 Goods and Services for Personal Use (see memo dated 12/20/91 on Unallowable Costs for Government – Call x58567 for a copy)
- 288X-289X Temporary Service Program (TSP) Employees from Outside Agencies

#### 29XX – MISCELLANEOUS

- 2900-291X Recruitment (other than travel expenses; use 207X-208X for recruitment travel expenses)
- 2919 Other Unallowable Costs (fines, lobbying, unallowable recruiting costs, etc.)
- 292X Relocation

#### 293X – HUMAN SUBJECTS

- 2931 Outpatient Charges
- 2939 Inpatient Charges

#### 294X – PROFESSIONAL EXPENSES

- 2941 Memberships i.e: civic, community or social, including country clubs (see memo dated 12/20/91 on Unallowable Costs for Government – Call x58567 for a copy)
- 2948 Individual's membership/dues expense
- 2949 Institutional membership/dues expense

#### 295X – ASSESSMENTS/TAXES

- 2950 Pure Waters
- 2951 City of Rochester Water
- 2952 City of Rochester Property Taxes
- 2953 Monroe County Property Taxes
- 2954 Other City Property Taxes (Outside Rochester)
- 2955 Other County Property Taxes (Outside Monroe County)

#### 296X – SUBCONTRACTS

- 2967 Subcontracts for which no indirect cost is charged (authorized by ORPA/Research Accounting and Costing Standards)
- 2968 Portion of Subcontract (up to \$25,000) on which indirect cost is charged
- 2969 Portion of Subcontract (over \$25,000) on which indirect cost is NOT charged

#### 297X-299X – OTHER (Includes student health fees and insurance waivers)

- 2970 Health Fees
- 2971 Participant Costs
- 2981 External Utility Services Expenses
- 2994 RSRB fee
- 2995 Unallowable Advertising (see memo dated 12/20/91 on Unallowable Costs for Government – Call x58567 for a copy)
- 2996 Allowable Advertising (see memo dated 12/20/91 on Unallowable Costs for Government– Call x58567 for a copy)
- 2999 Other Service Center Fees (Services that can not be identified to a specific subcode)

3XXX – SMH CONSUMABLES – Contact SMH Financial Services for information on these codes

- 3200 General Medical Supplies
- 3201 Pharmaceuticals Only. Other supplies (med bottles, caps, bags, etc.) ordered by pharmacy will be coded 3200
- 3202 Instruments including accessories (cables, adapters, etc.) and their required blades, burrs, bits, etc.
- 3203 Sutures
- 3204 IV Solutions (IV administration sets would remain 3200)
- 3205 VAD & VAD specific Catheters, Cannula etc. used to install the VAD
- 3211 Laundry & dry cleaning
- 3212 X-ray film and imaging
- 3551 Anesthesia gases
- 3602 Contrast non-ionic
- 3620 Radiation Safety charges – billing charge only. Radiation supplies will be coded as appropriate within the assigned codes 3XXX
- 3850 Purchases for resale
- 3851 Defibrillators- non- biventricular (AICD)
- 3852 Catheter, including Balloon, Cannula, Coil, Dilator, Guide wire, Introducer, Sheath, used in the catheterization (excluding stents coded separately)
- 3853 Pacemakers – Generator – non biventricular
- 3854 Stents – regular
- 3855 Leads
- 3856 Defibrillators – biventricular
- 3857 Pacemakers – Generator- biventricular
- 3858 Stents – drug eluting

4XXX- STUDENT AID – Student Aid subcodes have been defined with standardized usage assigned in the second and fourth digits of the codes. Appropriate codes will be defined by the Financial Aid Offices. The meaning of the digits is as follows:

SECOND DIGIT:

- 41XX River Campus Undergraduate Student
- 42XX River Campus Graduate Student
- 43XX Eastman School Undergraduate Student
- 44XX Eastman School Graduate Student
- 45XX Medical School M.D. Student
- 46XX Medical School Graduate Student
- 49XX Transfer/Other

FOURTH DIGIT:

- 4XX0-4XX4 Need Based Aid
- 4XX5-4XX8 Merit Based Aid
- 4XX9 Aid where award is determined outside the Financial Aid Offices

5XXX – CONSTRUCTION

511X – PRE-CONSTRUCTION

- 511X Demolition
- 512X Relocation of Equipment
- 513X Relocation of Tenants

- 514X Printing of Plans and Specifications
- 515X Window Purchases and Installations
- 516X Installations of Equipment
- 517X Asbestos Removal
- 518X University Service Departments
- 519X Miscellaneous

#### 52XX – GENERAL CONSTRUCTION

- 521X General Contractor
- 5211 Internal General Contractor
- 5215 Small Renovation Projects from Sponsored Programs Account
- 522X Subcontractors – mechanical
- 523X Subcontractors – electrical
- 524X Subcontractors – painting
- 525X Subcontractors – HVAC
- 526X Subcontractors – other construction
- 527X Site Work
- 528X Carpets and Drapes
- 529X Miscellaneous

#### 53XX – FIXED EQUIPMENT

- 531X Fume Hoods
- 532X Laboratory Benches
- 533X A/C Units
- 534X Clean Rooms
- 535X Special
- 536X Other

#### 54XX – BUILDING SYSTEMS

- 541X Energy Management
- 542X Fire
- 543X Security
- 544X Other

#### 55XX – DESIGN/CONSTRUCTION SERVICES

- 5511 Design Services
- 5512 Reimbursables
- 5513 Estimating Services
- 5514 Project Management
- 5515 Construction Coordination
- 5516 Miscellaneous

#### 56XX – LEASEHOLD IMPROVEMENTS

- 561X Leasehold Improvements

#### 57XX – CONTINGENCIES

- 5711 Design
- 5712 Construction

**6XXX – FUNDING PROVISIONS**

- 61XX Renewal and Replacement
- 62XX Plant Project and Equipment
- 625X Reimbursement from Sponsored Project Account
- 63XX Debt Service
- 64XX Matching Funds

**7XXX – EXPENSE CREDITS**

- 7000-7989 Interdepartmental Transfers
- 799X Credit to Offset Account Deficit

**8XXX – INDIRECT COST, COST SHARING, ALLOCATED COSTS**

- 800X Indirect Cost (Sponsored Project Accounts – Ledger 5)
- 801X Overhead (Special Purpose Accounts – Ledger 6)
- 81XX Cost Sharing
- 82XX-85XX Other Allocated Costs
- 86XX-89XX Central Administration Allocations-Note that for each Central Administration Office that is allocated, the Budget Office will assign a unique subcode that will be used for both debit and credit accounts on prorate entries

**9XXX – BUDGET ADJUSTMENTS -Budget Entries Only**

- 90XX Budget Bump
- 9006 Budget Bump to Special Purpose Account (Ledger 6)
- 9007 Budget Bump to Renewal and Replacement Account (7-66XXX)

**91XX – CARRY FORWARD OF SURPLUS/DEFICIT BUDGET BALANCE**

**95XX – UNALLOCATED BUDGETS (Sponsored Project Accounts Only)**

- 9500 Undesignated Budget
- 9501 Unexpended from sub to master awards
- 9502 Distribution to sub from master awards
- 9505 Closing Entry
- 9510 Carry forward from Prior Year
- 9515 Unfunded Budget (will be a credit budget)