Account Code Short List
(for ProCard Holders)

Reconciling transactions to the proper acct code may not seem useful because you probably track your budget as a lump sum expended/available, but in order to record and subsequently track costs properly, these expenditures must be reconciled to the appropriate acct code.* Additionally, part of your agreement as a reconciler is to ensure that all transactions post to the appropriate accounting on Banner, the university’s accounting information system. There is a full listing of every university object (acct) code available online, along with a brief code description, at this address: http://www.alaska.edu/controller/acct-admin-manual/account-codes/Expend-Revenue.pdf

Take some time to familiarize yourself with these codes and their intended uses. As you can see, the default acct on your cards obviously does not encompass all the purchases made on those cards! It will take some time and use to become familiar and comfortable with the codes you should use to reconcile the purchases on your cards, so if you have questions, PLEASE ask the business office! We spend a lot of time working with these codes, so we can help you narrow in on any unknowns. Object (acct) codes are not black-and-white; they are often subject to interpretation and deducing a “best fit.”

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* Recording expenditures in the appropriate Object (Acct) Codes is important to the university as a whole. Our cost accountants use these codes in calculating the university’s indirect cost recovery rates, as well as other financial reports available to private, state, and federal parties. Incorrectly recorded expenditures misrepresent the university to these external parties and adversely impact the credibility of its financial reports.
The most common codes you might use, along with a description as it may pertain to your uses (in numerical order), are listed below. Please note that this is not an all-encompassing list! If you do not see a code that fits your needs here, check at the URL provided above:

SERVICES

- **3008 (3018 Restricted Fund)** – Catered Events (see rep allowance guidelines for more detail)
- **3052†** – Laboratory testing (for lab analyses such as assays, soil testing, or plant materials, etc)
- **3331†** – Duplicating (photos, copying, flyers, etc)
- **3332†** – Printing (brochures, publications [non-resale], etc; printing entails more than just duplicating, such as binding, graphics, etc)
- **3351** – Freight (not postage - such as AK Air, Lynden Transport, etc: large items like computers, copy machines)
- **3117†** – Equipment rental, short term (like for workshops, etc)
- **3118†** – Space rental (such as for the fair, workshops, etc)
- **3444** – Postage (stamps, or mailing of packages via USPS, DHL, FedEx, etc)
- **3445** – Audio conference charges
- **3446** – Cellular/wireless phone charges
- **3449** – Other Communications (satellite phones)
- **3520** – Program required advertising (for advertising workshops, conferences, or other events/functions as part of a program)
- **3661** – Tuition/Registration Fees (for individuals attending trainings, workshops, not for being a vendor at an event)
- **3772** – Vehicle/Airplane/Boat Repair/Maintenance
- **3775†** – Equipment Maintenance / Repairs (office type equipment)

COMMODITIES

- **4008 (4018 Restricted Fund)** – commodities like groceries, small tokens of appreciation (< $25, see rep allowance guidelines for more detail)
- **4011** – Teaching Supplies (like supplies FOR TEACHING a workshop, such as food and jars for a food preservation class or plants & soil for a gardening class, or classroom instruction supplies)
- **4012** – Professional/Lab Supplies (like resource books or "non-administrative" supplies, i.e., supplies intended to help develop professional effectiveness, lab supplies, etc)
- **4015** – Program Supplies (for grants [use for similar purposes as 4010 but grant-specific – “fund 3"], workshops [not specifically for teaching, such as tape, pens, pencils for use during the class, workbooks & manuals, etc], or other program-specific use)
- **4075** – Field Camp Supplies (consumable supplies, NOT equipment)
- **4111** – Vehicle fuel (includes airplanes/boats)
- **4112** – Vehicle parts & accessories
- **4151** – Maintenance materials / supplies (non vehicle, such as for replacement light bulbs in overhead lighting or desk lighting, surface cleaners, rags, etc)
- **4221** – Periodicals, Subscriptions, Books (For subscriptions and book purchases that may be for a "library" for the general public [or students] and/or faculty/staff use [note, reference books could be placed here as well as 4012 but only if they are not primarily intended for professional use.])

ADMINISTRATIVE CODES – only for administrative, not projects/grants (most CES District orgs are NOT administrative, some SNRAS-AFES are, call if you are unsure)

- **4010** – Office Supplies (may only be used for general administrative/support orgs)
- **4014** – Computer Supplies (Including software, ink/toners, and computers – may only be used for general administrative/support orgs)

† Purchases of services using the procard may be made only from vendors that are incorporated. Any unincorporated vendor requires the use of traditional purchasing methods (e.g., submit a purchase request to Martin Gibson for processing). Please refer to the Procard Manual for further details.