

Chart of Accounts

All allowable expenditures **MUST** be processed through the University. Expenditures not allowed under the University's policies may be processed through the Foundation if allowable to be paid with UNDAAF funds. (See UND Funds Policy)

Account Codes are used to categorize Revenue and Expenses incurred by the UNDAAF, to benefit the University.

Revenue	
Account	
Codes	Account Description
4000	Gifts - Cash
4425	Sales-Merchandise Non Taxable
4463	Event Revenue
4466	Raffle Tickets
4468	Event Sponsorships
4470	Miscellaneous Revenue
4902	Transfers between Alumni Funds Credit/Debit
Expense	
Account	
Codes	Account Description
5050	<u>UND - Meetings/Bqts/Promotional</u>
	Banquet and Meetings
	Promotional Supply/Gifts (No Gift Cards/Certificates)
	Promotional Tickets
	Flowers, Memorials
5060	<u>UND - Instructional Supplies/Service</u>
	IT Software & Licenses
	Books & Periodicals
	Films/Video
	Instructional Supplies
	Publications
	Office Supplies
	Other Supplies
	Registration Fees / Profession Development
	Postage / P.O. Box Rental / Freight & Express
	Dues & Memberships
	Telephone Service
	Subscriptions
	Other Expenses
	Other Operating Fees
	Professional Licensing Fees
	Plaques & Trophies
	Printing/Copies/Duplicating
	Reference Materials
5150	<u>UND - Travel-Faculty/Staff/Students</u>
	In/Out of State - Air Transportation
	In/Out of State - Lodging
	In/Out of State - Meals
	In/Out of State - Vehicle Mileage
	Motor/Aircraft Pool (Vehicle Rental/Gas/Parking)
	Moving Expenses (Must process through UND)
	Other Transportation & Misc. Ex
	Travel - Students
	Travel - US Citizen Teaching Visa
	Non Employee Expenses
	Travel - Non Employees
5310	<u>UND - Equipment & Art Acquisitions</u>
	Computer/Printer/IT Equipment under \$5,000
	Computer/Printer/IT Equipment over \$5,000
	Office Equipment under \$5000
	Office Equipment over \$5000
	Musical Equip under \$5000
	Musical Equip over \$5000
	Other Equipment under \$5000
	Other Equipment over \$5000
	Art Acquisition: Under \$5,000
	Art Acquisition: Over \$5,000

Expense
Account

Codes Account Description

5250 UND - Rental-Bldg/Equipment/Other

Equipment Rental
Building/Land Rental

Other Rental

5410 UND - Maint/Renovations/Repair

Maintenance Agreements
Renovations **(Must process through UND)**

Repairs
Landscaping & Ground Supplies

5650 UND - Professional Fees/Services

Advertising Services
Artistic & Design Service
Consultant
Contract Services
Entertainers/Performers
Honorarium

IT-Consultant/Development
Legal **(Must process through UND)**
Other Professional Fees
Speaker/Lecture
Miscellaneous Fees
Interest Expense

5800 Scholarships **(Must process through UND)**

5801 Stipends/Salaries/Fellowships/Benefits **(Must process through UND)**

5806 Awards, Rewards, Prizes **(Must process through UND)**

5950 UND - Gift in Kind Expense