

SON Chart of Accounts

UNIT, DIVISION, ORGANIZATION (UDO), & BUSINESS LINE								
UNIT	DIVISION	ORGANIZATION	ORGANIZATION OFFICER	Major BUSINESS LINE				
750 School of Nursing	5035 Administrative Support Services	1129 Administration	Kyle Warren	5056 Academic & School Administration - General Management				
		1766 Business Services	Maria Peralta	5082 Academic & School Administration - Finance and Accounting				
		2893 Communications & Marketing	Vanessa Vera	5345 Marketing & Communications				
		3971 Facilities and Capital Planning (Maintenance)	Anthony Sharo	5290 Facilities Support				
		4741 Human Resources	Johanna Stephenson	5086 Academic & School Administration - HR				
		4818 Information Technology	Jerry He	5060 Academic & School Administration - IT				
		5000 Institutional Research & Planning	Steven Glogocheski	5068 Academic & School Administration - Evaluations and Accreditations				
		6554 Operations & Services	Kyle Warren					
		7632 Research & Sponsored Programs (Pre Award)	Steven Glogocheski	5440 PreAward Grant Administration				
	5055 Advanced Nursing Practice	1185 Advanced Nursing Practice		Caroline Dorsen	1505 DNP Post BSN			
					1510 DNP Post MSN			
					1620 Master of Science in Nursing			
	5335 Clinical Affairs	2781 Clinical Affairs		Caroline Dorsen	5026 Healthcare & Clinical Administration			
			2942 Community Programs	Caroline Dorsen	4020 Community Health			
	5505 Director, Associate, Executive Vice Dean	1024 Academic Affairs		Susan Salmond	5265 Development			
			1444 Associate/Vice Dean & Administrative Director	Susan Salmond	5054 Academic & School Administration			
			1995 Center for Clinical Learning	Debora Tracey	4400 Training			
			2071 Center for Education, Research & Innovation (CERI)	Vacant	4400 Training			
			2319 Center for Professional Development - Nursing	Jeanette Manchester	2745 Professional Development Instruction			
	5635 Entry to Baccalaureate Nursing Practice	1472 Baccalaureate Nursing Practice		Wendy Budin	1120 Bachelor of Science			
					1125 Bachelor of Science Accelerated			
	5797 Global Public Health	4384 Global Public Health		Emilia Iwu	1175 Study Abroad			
	6195 Nursing Science	2277 Center for Multicultural Education		Linda Flynn	4400 Training			
			2452 Center for Urban Youth and Families	Linda Flynn				
			6064 NJ Collaborating Center for Nursing	Edna Cadmus	4025 Community Outreach			
			6113 Northeast Institute for Evidenced Synthesis and Translation	Cheryl Holly	4400 Training			
			6148 Nursing Science	Charlotte Thomas-Hawkins	1635 PhD Nursing			
			Sabrina Chase	1640 PhD Urban Health				
			Charlotte Thomas-Hawkins	5054 Academic & School Administration				
	6295 Office of the Dean	3320 Development/Fundraising		Linda Flynn	5265 Development			
			4230 Francis Xavier Bagnoud (FXB) Center	Andrea Norberg	3300 Other Sponsored Programs & Activities			
					3425 Institutional Research Support			
		6435 Office of the Dean		Linda Flynn	5056 Academic & School Administration - General Management			
	6835 Student Services	1143 Admissions		David Pasquarella	6125 Admissions			
			1290 Alumni Relations	Kofi Polley	5064 Academic & School Administration - Alumni Relations			
			1885 Center for Academic Success (CAS)	Jane Ferrick	6405 Academic Support Coaching			
			3600 Educational Opportunity Fund (EOF)	Yosayra Solano	6130 Advising			
			3602 EOF Summer Undergraduate - Article III	Yosayra Solano	6130 Advising			
			3605 EOF Summer Undergraduate - Article IV	Yosayra Solano	6130 Advising			
			3606 EOF Academic Year Undergraduate - Article IV	Yosayra Solano	6130 Advising			
			3609 EOF Academic Year Undergraduate - Article III	Yosayra Solano	6130 Advising			
			3768 Enrollment Management	Aretha Watson	6100 Student Services General			
			8269 Student Affairs	Kyle Warren	6000 Student Services Administration			
			8304 Student Engagement	Mehtap Ferrazzano	6315 Student Services & Support			
			8381 Student Recruitment	David Pasquarella	6310 Student Recruitment			
			751 Rutgers Community Health Center (RCHC)	6740 Rutgers Community Health Center	2942 Community Programs	Andrea Norberg	4020 Community Health	
					4188 Focus Wellness Center	Andrea Norberg	3600 Patient Care Services General	
	5798 Mobile Health Clinic	Andrea Norberg			3600 Patient Care Services General			
	825 Rutgers Health Group (RHG)	5035 Administrative Support Services	1766 Business Services	Maria Peralta	5082 Academic & School Administration - Finance and Accounting			
			5335 Clinical Affairs	2781 Clinical Affairs	Caroline Dorsen	5026 Healthcare & Clinical Administration		
		6295 Office of the Dean	4013 Faculty Practice Affiliations		Caroline Dorsen	3520 Faculty Practice Plan		
					Andrea Norberg	3300 Other Sponsored Programs & Activities		
					3425 Institutional Research Support			

\*NOTE: For Projects, some Business Lines may vary from the above.

## *SON Chart of Accounts*

<b>LOCATION</b>
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(frequently used by SON)

<b>NEW BRUNSWICK</b>
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2115	New Brunswick Health Sciences Campus
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<b>NEWARK</b>
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3020	Newark University Heights Campus
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<b>BLACKWOOD</b>
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6040	Camden County College
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## ***SON Chart of Accounts***

### **FUND TYPE**

(frequently used by SON)

#### **UNRESTRICTED (GL)**

- 100 Unrestricted Operating General \*
- 150 Unrestricted Internally Designated

#### **RESTRICTED (Project)**

- 310 Federal Grants & Contracts
- 360 EOF Program
- 380 Grants & Contracts State of NJ
- 400 Local Municipal Grants & Contracts
- 500 Corporate Grants & Contracts
- 520 Foundations Grants & Contracts
- 560 Associations Other NonProfit Grants & Contracts
- 650 Contributions Gifts
- 700 Restricted Operating Endowment

*\*NOTE: In most cases, Fund Type 100 - Unrestricted Operating General will be used.*

**SON Chart of Accounts**

**ACCOUNT CODES**

(frequently used by SON)

ACCOUNT	DESCRIPTION	DEFINITION	BANNER	RIAS
<b>Supplies &amp; Materials</b>				
52010	Dining Supplies	China, silverware, glassware costs		
52020	Dining Food & Concessions	Food purchases not related to employee travel (Eg. food for meetings, student programs/events, etc.)	701103	20100
52030	Dining Food Service	Food service provided by RU Dining Services		
52340	Supplies Housekeeping	General supplies purchased for housekeeping, environmental, and laundry services	701106	
52540	Medical Supplies Clinical	Medical supplies for clinic use	701116	
52930	Office Supplies Computer	Computer paper, printer cartridges, misc. computer accessories	701103	21200
52940	Office Supplies Printing & Copy Costs	Charges for reproducing something on a University copier that is essential for completing a project. The per copy charge used to determine the total charges are based on DGCA approved charges from a departmental or center operated recharge center. For direct or pass-through Federal or State of New Jersey (SNJ) awards charges are from two categories. Copying costs are allowable if they are explicitly budgeted, justified and approved in the project proposal and qualifies as a major project per A-21.		32000
52950	Office Supplies General	General office supplies, stationary, printed forms, ink, paper, pens, coffee, misc. office supplies, etc.	701103	
52960	Office Supplies Office Furniture	Desks, cabinets, lamps, etc.	701124	
52970	Office Supplies Postage & Shipping	Stamps, FedEx, UPS	702109	32100
53020	Other Supplies Clothing	Clothing such as hospital gowns, scrubs, masks, lab coats, staff uniforms, etc.	701107	
53030	Other Supplies Education	Books, teaching aids, etc.	701115	21400
53035	Other Supplies Events & Programs	Any Supplies used for student programming		
53040	Other Supplies Décor	Decorations for residence halls, events, and centers		
53050	Other Supplies General	Other supplies used for general purposes	701120	21000
<b>Services</b>				
54010	Services Administrative Expense		702119	
54050	Services Data Processing	Third party data processing fees	702112	
54070	Services Document Shredding	Third party expense for secure document destruction	702139	
54080	Services Educational		702123	
54100	Services Food & Catering	Purchased services for food and catering	702128	
54130	Services Honoraria	Payment for personal service on which custom or proprietary forbids a price to be set. Generally given for guest lectures, appearances, or other brief one-time educational services provided.	702124	31200
54160	Services Human Subjects	Fees paid to consenting human subjects participating in surveys, experiments and the like	702108	31400
54240	Services Medical Records & Certificates		702137	
54260	Services PC Repairs & Maintenance	PC maintenance and repairs provided by external vendors	702143	
54270	Services Records Management	Costs for records management and retrieval services provided to third party	702122	
54330	Services Training	Vendor lead training courses	702127	
54380	Services Video & Multimedia Production		702103	
54490	Services Other	Other Services		31000
<b>Professional Services</b>				
55010	Professional Service Advertising Agencies	Fees paid to advertising agencies for services provided	702105	30700

55080	Professional Service Consultants	Specialized services provided by non-University individuals such as consultants or other independent personal service providers. These Individuals must be US citizens or resident aliens and are (for tax purposes) either an individual, sole proprietor, association, or .other non-incorporated entity. Includes travel expenses incurred by the consultant and rebilled to RU. Also includes purchased contract services for consulting and research.	702135	
55125	Professional Service Dry Cleaning & Laundry Service	Eg. Logo Mats, Lab Linens		
55220	Professional Service Marketing	Fees charged by third party marketers (research, etc.) Does not include advertising fees		
55250	Professional Service Publication	Charges from reprographic services or the University Publications Office for their services to departments and units within the University community	702138	31700
55260	Professional Service Security	Expense for Third party security services	702104	
55300	Professional Service Technology Consultants	Fees paid to providers of computer services (e.g., financial systems)	702145	
55310	Professional Service Temporary Workers	Cost for authorized Adecco temporary staff salaries	702132	
55990	Professional Service - Other Prof Services			31100
<b>Travel and Business Expenses</b>				
56025	Travel Air Baggage Fees			
56030	Travel Air Domestic	Airfare to/from US & Canada locations only		
56040	Travel Air International	Airfare to/from outside the US & Canada		
56060	Travel Conference & Convention Registration Fees	Costs or fees paid to attend conferences, conventions, and workshops. These are formal scheduled meetings of a recognized organization in which the University or department has an active area of interest. RBHS: Cost for outside conferences, training or seminars	702127	35900
56070	Travel Currency Conversion Fees	Cost of the fees charged by credit card transaction processors for any transaction that involves a foreign bank		
56080	Travel Lodging & Accomodations Domestic	Lodging & accomodation expenses for employees while on busines travel in the US & Canada		
56090	Travel Lodging & Accomodations International	Lodging & accomodation expenses for employees while on busines travel internationally		
56100	Travel Meals Per Diem	Per diem meal allowance for employees while in business travel status		
56110	Travel Meeting Space Fees	Cost for off-site meeting space fees		
56120	Travel Passport & Visa Fees	To capture fees associated with Passports and visas		
56130	Travel Rail Domestic	Rail fare for employee travel in the US & Canada		
56140	Travel Rail International	Rail fare for employee travel outside the US & Canada		
56160	Travel Transportation Bus	Cost of bus transportation expenses related to employee travel		
56170	Travel Transportation Personal Car Mileage	Cost of mileage on personal car per IRD rate related to employee travel. This rate covers depreciation, insurance, repairs, tires, maintenance, gas, and oil	702153	
56180	Travel Transportation Rental Car	Cost of renting a vehicle related to employee travel		
56200	Travel Transportation Taxi & Car Service	Taxi and car service expenses related to employee travel		
56210	Travel Transportation Tolls & Parking	Toll and parking expense related to employee travel		
56220	Travel Telephone & Mobile	Telephone and mobile expenses related to employee travel		
56990	Travel Other	Cost of travel business expenses not covered by any of the other categories	702157	35000
57050	Other Travel Domestic		702156	
<b>Scholarships and Fellowships</b>				
57560	Student Aid Scholarships		704107	50300
<b>Computer and Equipment</b>				
58010	Computer Hardware	Non-capitalized IT hardware purchases (under \$5,000), office computers, and accessories	701101	
58020	Computer Software Purchase	General purpose software like Excel, Word, or any other software needed to operate computers or other equipment. Non-capitalized (under \$5,000) expense only	701105	21800
58030	Computer Software Licenses & Fees	Recurring licensing and service costs for use of software	702106	
58040	Computer Technology Training		702402	
58050	Equipment Education & Rehab	Purchase of medical equipment related to education and rehabilitation	706134	
58060	Equipment Grant Related	Specific equipment stipulated in a grant funded project (RBHS only)	706135	

58090	Equipment NonCapitalized	Equipment items such as computers, small calculators, printers, test equipment, etc. Under the capitalization limit of \$5,000 per unit but with a useful life of more than one year	706137	22400
58100	Equipment Office	Purchase of office equipment such as copiers and scanners	706131	
58120	Equipment Workstation & Moveable	Purchase of workstations	706138	
58990	Equipment Other	Other equipment purchases not captured in other accounts	706136	
<b>Utilities</b>				
59020	Utilities Electric	Electric utility expenses incurred by the university	701152	20400
<b>Repairs and Maintenance</b>				
59520	R&M Computer	Daily maintenance and upkeep costs incurred for restoration of computers to their original condition or efficiency from a worn, damaged or detrimental condition. Non-capitalized expense.		41500
59550	R&M Education & Rehab Equipment	Repairs and maintenance on educational and rehabilitation equipment	703114	
59560	R&M Equipment	Constitutes the routine repair and maintenance of equipment or computer equipment, including preventative maintenance and maintenance contracts less than 5,000 per repair. Facilities use this account for budgeting pass through of funds for capital	703115	41000
<b>Other Operating Expenses</b>				
60010	Telecom Audio Conferencing	800 number service charges & teleconference number access & use		
60020	Telecom Cellular & Mobile Fees	Monthly and other charges for mobile telephones. Charges are allowable on awards if they are explicitly budgeted, justified and approved in the project proposal.		
60060	Telecom Telephone Charges	Line charges for telephones, computer communications equipment, service lines etc. Telephone line charges are allowable for direct or pass-through Federal or State of New Jersey (SNJ) awards if they are explicitly budgeted, justified and approved in the project proposal and qualifies as a major project per A-21.		
60070	Telecom Telephone Installation	Charges for installation of telephone equipment and phone lines. Also includes inside moves within a department. Telephone installation charges are allowable for direct or pass-through Federal or State of New Jersey (SNJ) awards if they are explicitly budgeted, justified and approved in the project proposal and qualifies as a major project per A-21.		
60080	Telecom Video Conferencing	Captures both the monthly fee and usage costs for video conferencing		
60090	Telecom Voice & Data Fees	Charges for long distance toll calls. Supporting documentation should include: the date, time and cost of the call, who was called and how the award benefits from the call. For RBHS units, references both monthly charge and usage fees for voice and data.		
60510	Rent Buildings & Grounds	Rental expense for buildings and land		
60530	Rent Campus Room Rentals	Cross charge for campus room meeting fees		
60580	Rent Offsite Campus Rentals	1. Offsite program rental space; 2. Subsidized client rental cost (UBHC clients); 3. Visiting faculty apartments; 4. Other off-site rental expense such as meeting space		
61520	Participant Support Stipends	Direct payments (stipends) to participants. Recipients must provide their social security number for tax reporting purposes.		
64010	Recruitment Fairs & Exhibitions	Fees related to exhibitions, fairs, tours or other promotional purpose	702121	
64020	Recruitment General Expense		702121	
66040	Print Database Services	Purchased access to online journals and other database services		
66060	Print Publication & Brochures	Expenses related to the development of publications and brochures for the university		
66510	Dues Professional Memberships	Membership dues related to professional association membership	702106	
66520	Dues Subscriptions	Cost of subscriptions and publications to educational and professional periodicals	702106	30600
66530	Dues Other memberships			30800

67040	Capital Purchase Equipment	Equipment (including capitalizable equipment and software) of more than \$4,999 per unit and with a useful life of at least one year. This can include the initial purchase of a computer system. For example: components of a computer system separately may cost less than \$5,000 each, but if the components are necessary for the system to function and the total purchase price of all components is more than \$5,000, all components should be charged here. Please note this information on the purchase order(s) involved. Also installation expenses for capitalized permanent equipment should be charged here.	706136	74200
69050	Other Opex Budget Allotment	Unbudgetted award	704122	52200
69210	Other Opex Financial Aid	Financial aid	704109	
69270	Other Opex IRB Review Fees	An IRB Fee that is charged to Corporate awards, that do not involve federal funding, whenever there is a human protocol review or modification	704127	83800
69300	Other Opex Miscellaneous Expense	Small dollar expenses	704130	
69305	Other Opex Moving Expense	Expenses related to moving employees	602606	35500
<b>Expense Recovery</b>				
70900	Recovery Other	Recovery transaction of expenditures - checks for salvage	704121	88100

*\*Please contact the Finance Office for any other Account codes which are not indicated here.*