



MINNESOTA STATE  
UNIVERSITY  
MANKATO

# *Guidelines for Club and Agency Accounts*

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*Created By:*

Minnesota State University, Mankato  
Business Services - Accounting Dept  
236 Wigley Administration Building  
July 2011

**Minnesota State University, Mankato**  
**Guidelines for Club and Agency Accounts**

This handout is intended to be a source of reference for procedures relating to club or agency accounts held with Mankato State University. It is to be used by those responsible for a specific club or agency account. This may include faculty or staff advisors and student leaders. Club accounts and agency accounts are defined as, “funds held by the university, whereby the university is acting as the custodian for the club or agency”. Funds are deposited with the university for safekeeping and are to be used or withdrawn by the depositor at will.

**I. Opening or Closing an Account**

To open an account with the university, a [Request for a New Account form](#) is completed and signed by an MSU faculty or staff employee. These forms can be obtained from the Business Services Accounting Dept (WA236) or copied from page 3 of this information guide. After the new account form is completed, it should be returned to the Business Services office (WA236) for approval. After an account has been approved and input to the accounting system, a memo will be sent out to the person responsible for the account indicating the cost center and the corresponding receipt code if applicable. The cost center for the account is used to identify and summarize revenue and expenses relating the club or agency’s activities. The receipt code is used to make deposits to an account.

To close an existing account, any remaining funds must first be withdrawn or transferred to another cost center. Transferring funds and the actual closing of an account can be accomplished by a memo from the responsible person on the account to [business-services@mnsu.edu](mailto:business-services@mnsu.edu). The memo should include the title of the account, cost center and any other pertinent information.

**II. Changes to Responsible Persons, Account Titles or Mailing Addresses**

There may be a need to change the responsible person on an account. For example, clubs may change advisors or there may be a change in student leadership. The correct procedure to make the necessary changes is as follows: a memo is sent from the current responsible person to [business-services@mnsu.edu](mailto:business-services@mnsu.edu), indicating the transfer of responsibility to a new person. The memo should be signed by both the current and the new responsible person and should include the appropriate account title and cost center.

Changes to an account title or an inter-campus mailing address can be made by having the responsible person on the account send a memo to [business-services@mnsu.edu](mailto:business-services@mnsu.edu).

**III. Making Deposits to an Account**

Deposits to an account can be made at the Cashiers Office. The depositor should provide the cashier with a Receipt Code Number. This number is given to the responsible person at the time the account is created. If the deposit includes more than one check, the cashier requires that a deposit slip be completed with each individual check listed separately.

**IV. Using MSU’s Service Center Facilities**

One of the main reasons that clubs or agencies open an account with MSU is to take advantage of the service center facilities located on campus. The service center facilities include Postal Services, Photocopy Centers, Printing Services, the Vehicle Office and University Stores. To take advantage of these services, clubs or agencies with an account at MSU can charge expenses from these centers to their cost center account number. Funds will then be automatically transferred from the appropriate cost center to pay for these expenses. This eliminates the need to pay for these services in cash.

**V. Purchasing Items at Local Businesses and Writing Checks to Vendors**  
(see separate handout)

**VI. Other Significant Policies**

**Accounting Reports**

Monthly accounting reports are distributed to the responsible person for each cost center. These reports use a four-digit object code to identify and summarize expenditures and deposits. The expenditure object code range is 0XXX-8999, and the revenue object code range is 9000-9999. Following is a description of the reports distributed:

AC0542CP: A cumulative report showing the month-end cash and fund balance, along with a summary of expenditures and revenue by object code.

AC0513CP: A cumulative report by object code that summarizes the transactions that have occurred during one fiscal year (July 1 – June 30).

AC0531CP: A report that gives detail of the month's transactions.

**Account Balances**

The university has a policy that no account should have a cash balance below zero. It is expected that all accounts maintain a balance that is at least equal to the amount of expenditures expected to be incurred within the next month.

**Interest**

Because the university provides administrative services to account holders, such as processing payments and receipt deposits, no interest is given to club or agency accounts. However, if an account has a negative balance at the end of a month, interest may be charged.



# REQUEST FOR NEW ACCOUNT

(submit to Business Services – Accounting, WA236)

**COST CENTER #**  
(to be assigned by Business Services)

Recommended Cost Center Name: \_\_\_\_\_

Responsible Person/Contact: \_\_\_\_\_ Tech ID: \_\_\_\_\_

Phone: \_\_\_\_\_ Intracampus Mail Code: \_\_\_\_\_ Email: \_\_\_\_\_

Authorized Signature for Cost Center Activity: \_\_\_\_\_ Tech ID: \_\_\_\_\_

Authorized Signature for Cost Center Activity: \_\_\_\_\_ Tech ID: \_\_\_\_\_

Authorized Signature for Cost Center Activity: \_\_\_\_\_ Tech ID: \_\_\_\_\_

Authorized Signature for Cost Center Activity: \_\_\_\_\_ Tech ID: \_\_\_\_\_

Purpose of the Account: \_\_\_\_\_

Funding / Income Sources: \_\_\_\_\_

What types of expenditures will be paid from this account? \_\_\_\_\_

What will excess funds, if any, be used for? \_\_\_\_\_

**Income/Expenditures forecast for a given 12 month period:**

Total Anticipated Revenue / Deposits \$ \_\_\_\_\_ Total Anticipated Expenditures \$ \_\_\_\_\_

Person Requesting Account \_\_\_\_\_ Tech ID: \_\_\_\_\_ Date \_\_\_\_\_

Dean/Executive Officer/Faculty or Staff Advisor \_\_\_\_\_ Tech ID: \_\_\_\_\_ Date \_\_\_\_\_

**BUSINESS SERVICES USE ONLY**

Cost Center Number: \_\_\_\_\_

Long Name: \_\_\_\_\_

Short Name (max 12 char): \_\_\_\_\_

Responsible Person: \_\_\_\_\_

G/L Account#: \_\_\_\_\_

**PROGRAM INFO**

Program Code: \_\_\_\_\_

SubProgram Code: \_\_\_\_\_

Grant/Project Number: \_\_\_\_\_

**CAMPUS INFO**

Building: \_\_\_\_\_

**OPTIONAL SETTINGS**

UBIT: \_\_\_\_\_

**USER FIELDS**

1) \_\_\_\_\_ 2) \_\_\_\_\_ 3) \_\_\_\_\_  
4) \_\_\_\_\_ 5) \_\_\_\_\_ 6) \_\_\_\_\_

Parent CC#: \_\_\_\_\_

**FUNDING INFORMATION**

HEB Fund Code \_\_\_\_\_

MAPS Fund Code \_\_\_\_\_

MAPS Approp Code \_\_\_\_\_

**BANK INFORMATION**

Bank Account Code \_\_\_\_\_

**BUDGET AUTHORITY TABLE CREATED**

\_\_\_\_\_  
Initials Date

Reviewed by Business Services \_\_\_\_\_ Date \_\_\_\_\_

Report-ID : AC0531CP  
 Version/Mode : 03.22 / PROD  
 Institution : Minnesota State University, Mankato

MN State Colleges and Universities  
 General Ledger Accounting System  
 Transaction List by Fund/GL/CC/Object

Date : 7/20/11  
 Time : 16:39:09  
 Page : 1

FY : 2012

Fund	G/L #	Year	Cost Center	Object Code	Tran Type	Date	Serial #	P/O #	Vendor ID/ Customer ID	Vendor Name / Trans Description	Reference Number	Bank Acct	Check Number	Check Date	Pay Stat	Amount	D/C
998	001660	2012	901660	9851	CP	07/20/11	113419936		AR2207UG	NON-STUDENT GENERAL LEDG 00029078		02				15.00	C
Local Clearing Accounts																	
Act&Agen Ref																	
Activity & Agency Refunds																	
Agency Fd																	
CP 07/20/11 113419936																	
Resp. Person: Wenner, Helen WA 236																	
Resp. Person: Wenner, Helen WA 236																	
Receipt Total <u>15.00</u>																	
Object Code 9851 Total <u>15.00</u>																	

Report-ID : AC0513CP  
 Version/Mode : 03.08 / PROD  
 Institution : Minnesota State University, Mankato

MN State Colleges and Universities  
 General Ledger Accounting System  
 Budget Balance Available by Budget Authority

Date : 7/20/11  
 Time : 16:39:28  
 Page : 1

FY : 2012

Fund	Campus	Cost	Parent Object	ORIGINAL	Current Budget	Encumbrance	Current Month	Year-to-Date	Budget Balance
G/L #	Center		Child CC/Object	BUDGET			Activity	Activity	Available
998-	001660-	071-	901660						
			Activity & Agency Refunds						
			Responsible person: Wenner, Helen	WA	236				
			9851 Agency Fund Receipts- Clearing			0.00	0.00	15.00	15.00
			Revenue Sub-Total			0.00	0.00	0.00	15.00
			901660 Total			0.00	0.00	0.00	15.00
			Revenue			0.00	0.00	0.00	15.00
			Expenses			0.00	0.00	0.00	0.00

MnSCU Fiscal Cost Object  
 FUND G/L # Year Center Code Description Committed Begin Balance (06/30/11) Current Month Activity Current Balance

998 Local Clearing Accounts

001660 Activity & Agency Refunds

Resp. Person : WENNER, HELEN

WA 236

	8110	Cash	0.00	0.00	15.00	15.00
	8201	Accounts Receivable	0.00	0.00	0.00	0.00
	8211	Due From Other Funds (Allowed in M	0.00	0.00	0.00	0.00
		Total Assets		0.00	15.00	15.00
Liability	8600	Accounts Payable	0.00	0.00	0.00	0.00
	8602	Employee Salaries Payable	0.00	0.00	0.00	0.00
	8603	Student Payroll Payable (Allowed i	0.00	0.00	0.00	0.00
	8605	Payable To Other Funds (Allowed in	0.00	0.00	0.00	0.00
	8663	Other Taxes Payable	0.00	0.00	0.00	0.00
	8668	Backup Withholding Tax	0.00	0.00	0.00	0.00
	8699	Other Liabilities (Allowed in MAPS	0.00	0.00	0.00	0.00
		Total Liabilities		0.00	0.00	0.00
Fund Balance	8801	Fund Balance	0.00	0.00	0.00	0.00
2008	901660	9799 Other Income	0.00	0.00	0.00	0.00
		9851 Agency Fund Receipts- Payroll Clea	0.00	0.00	0.00	0.00
2008		Revenue Sub-Total		0.00	0.00	0.00
2009	901660	9851 Agency Fund Receipts- Payroll Clea	0.00	0.00	0.00	0.00
2009		Revenue Sub-Total		0.00	0.00	0.00
2010	901660	9799 Other Income	0.00	0.00	0.00	0.00
		9851 Agency Fund Receipts- Clearing	0.00	0.00	0.00	0.00
2010		Revenue Sub-Total		0.00	0.00	0.00
2011	901660	9851 Agency Fund Receipts- Clearing	0.00	0.00	0.00	0.00
2011		Revenue Sub-Total		0.00	0.00	0.00
2012	901660	9851 Agency Fund Receipts- Clearing	0.00	0.00	15.00	15.00
2012		Revenue Sub-Total		0.00	15.00	15.00
Total Fund Balance				0.00	15.00	15.00
Liabilities & Fund Balance				0.00	15.00	15.00
	8903	Reserve for Encumbrances	0.00			
		Uncommitted Funds	15.00			



# Certificate of Exemption

**Purchaser:** Complete this certificate and **give it to the seller.**

**Seller:** If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked, and remains in force as long as the purchaser continues making purchases, or until otherwise cancelled by the purchaser.

- Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_
- If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make multiple purchases for a specific job. Enter the exempt entity name and specific project:  
 Exempt entity name \_\_\_\_\_ Project description \_\_\_\_\_

Type or print	Name of purchaser <b>Minnesota State Colleges and Universities - Minnesota State University, Mankato</b>			
	Business address <b>30 7th Street E., Suite 350</b>	City <b>St. Paul</b>	State <b>MN</b>	Zip code <b>55101</b>
	Purchaser's tax ID number	State of issue	Country of issue	
	If no tax ID number, enter one of the following:	FEIN <b>41-1687554</b>	Driver's license number/State issued ID number state of issue	number
	Name of seller from whom you are purchasing, leasing or renting			
Seller's address				
City				
State				
Zip code				

**Type of business.** Circle the number that describes your business.

Type of business	01 Accommodation and food services	11 Transportation and warehousing
	02 Agricultural, forestry, fishing, hunting	12 Utilities
	03 Construction	13 Wholesale trade
	04 Finance and insurance	14 Business services
	05 Information, publishing and communications	15 Professional services
	06 Manufacturing	16 Education and health-care services
	07 Mining	17 Nonprofit organization
	08 Real estate	<b>18</b> Government
	09 Rental and leasing	19 Not a business (explain) _____
	10 Retail trade	20 Other (explain) _____

**Reason for exemption.** Circle the letter that identifies the reason for the exemption.

Reason for exemption	A Federal government (department) _____	I Agricultural production
	B Specific government exemption (from list on back) _____	J Industrial production/manufacturing
	C Tribal government (name) _____	K Direct pay authorization
	D Foreign diplomat # _____	L Multiple use exemption for computer software <b>MPU exemption is no longer valid, repealed March 8, 2008</b>
	E Charitable organization # _____	M Direct mail
	<b>F</b> Educational organization # <u>N/A</u>	N Other (enter number from back page) _____
	G Religious organization # _____	O Percentage exemption
	H Resale	<input type="checkbox"/> Advertising (enter percentage) _____ %
		<input type="checkbox"/> Utilities (enter percentage) _____ %

**Sign here** I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of authorized purchaser <i>Steve Gednalske</i>	Print name here <b>Steve Gednalske</b>	Title <b>Tax Director</b>	Date <b>1/19/11</b>
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**GAO-35  
MINNESOTA STATE UNIVERSITY, MANKATO  
OFFICE OF PURCHASING  
236 WIGLEY ADMINISTRATION CENTER  
MANKATO, MN 56001**

**MINNESOTA STATE UNIVERSITY, MANKATO  
FIELD PURCHASE ORDER**

**PURCHASE  
ORDER NO.**

See Reverse Side for Directions  
(Not valid for purchases exceeding \$500 or for Foundation purchases)

Department Name/Campus Mail Code

Minnesota State University, Mankato is exempt from sales tax via MN Statute 297A.25, Subd.11

<b>Vendor Note</b>		As a condition of doing business with the State of Minnesota you need to provide your federal identification number or social security number and MN tax ID# as required by the state statutes 207 66. This information may be used in the enforcement of federal and state tax laws. Supplying these numbers could result in action to collect delinquent tax returns and delinquent tax liabilities from you. Failure to supply these numbers could preclude you from being paid for the products or service purchased. These numbers will be available to federal and state tax authorities and state personnel involved in the payment of state obligations.			Vendor's Federal ID# or Soc.Sec.# and MN Tax ID#		
Vendor	<b>Merchandise Ordered</b>				<b>Quantity</b>	<b>Unit Cost</b>	<b>Total Cost</b>
Address (Remit To)							
City, State, Zip							
<i>I certify that the materials and/or services listed on this order have been received and payment therefore is recommended.</i>		<i>I certify that the materials listed above have been delivered and the invoice is attached.</i>					
<b>Authorized Department/Buyer's Signature</b>		<b>Date</b>		<b>Vendor's Signature</b>		<b>Total</b>	

**FOR MSU USE ONLY**

<b>MnSCU Payment Voucher Transaction Entry</b>							<b>Distribution:</b> White – Office of Purchasing Yellow – Department Pink – Vendor
Occur Date	_____						
Tran Desc PO#	_____	Description:	_____				
Vendor Nbr	_____						
State Agency?	_____						
Vend. Invoice	_____						
Single Check Flag	<input type="checkbox"/> Default = N	Data Entry Only:	_____				
PV Type Code	<input type="checkbox"/> **	(PV Transaction #)	_____	(Input Date)	_____		
<b>FY</b>	<b>Cost Center</b>	<b>Title</b>	<b>Object</b>	<b>Title</b>	<b>Amount</b>	<b>D/C</b>	

July 2000

# Minnesota State University, Mankato

## Local Field Purchase Order

Minnesota State University, Mankato is exempt from sales and use tax via MN Statute 297A.5, Subd. 11

**Use a CAO35 “Local Field Purchase Order” when purchasing materials/supplies, or minor repair services when the total cost is \$500 or less.**

**Use this form when the following conditions exist:**

The total of the item/service being purchased is \$500 or less.

An invoice is provided by the vendor at the time of purchase.

You must take the item with you, or have the service performed at the time of purchase.

**MSU completes the following at the time of purchase:**

Department name.

Vendor name and address.

Sign/date on the “Authorized Department/Buyer’s Signature” line.

Cost Center.

For food purchases with special expense approval please include: who attended, purpose of function, where and when held.

**Vendor completes the following at the time of purchase:**

Vendor Federal ID #/MN Tax #/Social Security #.

List the material/service being purchased, the quantity, unit cost, and total cost.

Sign on “Vendor’s Signature” line.

Vendor supplies an invoice or cash register tape reflecting the total cost of the sale and remit to address.

**Distribution:**

The department making the purchase will forward the white copy along with the invoice sales receipt to Accounts Payable, WA236. The department will retain the pink copy, and provide the yellow copy to the vendor at the time of purchase.



# Request to Incur Special Expenses

## Prior Approval Required - All Funding Sources

CS1407

**Definition:** Special expenses are expenses incurred in connection with work-related responsibilities or official functions not generally supported with public funds. Special expenses are further defined in MNSCU board procedure 5.20.1 found at [www.mnscu.edu/board/procedure/520p1.html](http://www.mnscu.edu/board/procedure/520p1.html) **Special expense payments may be made only if a "Request to Incur Special Expenses" is approved and attached to the payment/reimbursement document.**

**Policy:** Except in emergency situations, approval is required before any special expense is incurred and before commitments involving special expense are made. Requests received after the event or too late to provide a proper review must include an explanation why the request was not provided in a timely manner.

Employee Name or Group \_\_\_\_\_ Mail Code \_\_\_\_\_ Phone # \_\_\_\_\_

Requesting Department \_\_\_\_\_ Mail Code \_\_\_\_\_ Phone # \_\_\_\_\_

**Expenses Not Covered:** Refreshments or meals for routine staff meetings; private club memberships; alcoholic beverages; entertainment; employee parties (including holiday parties) and weapons of any kind.

**Approval is requested for the following:** (check all that apply and circle the applicable number)

- A. Special Expense: MnSCU Board Policy** (see next page for corresponding numbers as indicated below):
- Food/meals/non-alcoholic refreshments (when not in travel status): **1, 2, 4, 5, 6a, 6b, 6c, 6d, 6e, 7, 10, 11b, 12b**
  - Registration and tuition fees over \$1,000 per participant: **3**
  - Lodging when not in travel status: **9a, 9b, 9c**
  - Non-cash/non-negotiable items of nominal value: **12a**
  - Contract with a speaker, facilitator or performer: **8**

**B.**  Other Expense Justifications providing further documentation or clarification

Full name of conference, meeting, organization, event, etc.	Location of event	Date(s) & Times of event

Explain in detail the business purpose and how it benefits your unit/department (use additional sheet if necessary).

**Funding source:** Cost Center account# (s) \_\_\_\_\_ \$ Amt \_\_\_\_\_  
 \_\_\_\_\_ \$ Amt \_\_\_\_\_

Payment method (check all that apply)	Estimated Amount	Description
<input type="checkbox"/> PO# _____ or CAO35# _____	_____	_____
<input type="checkbox"/> Purchasing Card	_____	_____
<input type="checkbox"/> Emp Exp report	_____	_____

**List the anticipated number of attendees from the following groups:**  
 State employees \_\_\_\_\_; non-state employees \_\_\_\_\_; students/grad assts \_\_\_\_\_

**Department Approvals**

I certify I have read the MNSCU board procedure 5.20.1 regarding special expenses and confirm the above expenses comply with this policy.	Approved for amount not to Exceed:  <div style="text-align: center;">\$ _____</div>								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Requestor Name (print)</td> <td style="width: 30%;">Signature</td> <td style="width: 10%;">Phone</td> <td style="width: 30%;">Date</td> </tr> <tr> <td style="height: 30px;"></td> <td></td> <td></td> <td></td> </tr> </table>	Requestor Name (print)	Signature	Phone	Date					Not Approved Because:
Requestor Name (print)	Signature	Phone	Date						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Department Chair/Unit director (print)</td> <td style="width: 30%;">Signature</td> <td style="width: 10%;">Phone</td> <td style="width: 30%;">Date</td> </tr> <tr> <td style="height: 30px;"></td> <td></td> <td></td> <td></td> </tr> </table>	Department Chair/Unit director (print)	Signature	Phone	Date					
Department Chair/Unit director (print)	Signature	Phone	Date						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Dean/VP (print)</td> <td style="width: 30%;">Signature</td> <td style="width: 10%;">Phone</td> <td style="width: 30%;">Date</td> </tr> <tr> <td style="height: 30px;"></td> <td></td> <td></td> <td></td> </tr> </table>	Dean/VP (print)	Signature	Phone	Date					
Dean/VP (print)	Signature	Phone	Date						

**Distribution:** Upon completion of approvals, return the original form to requestor.  
 Requestor attach copy of approved form to all payment requests.

The following expenses are covered where the benefits of the employee's attendance or participation will accrue primarily to the state:

1. Full cost of a meal when it is part of the structured agenda of a conference, workshop, seminar, or meeting which the chancellor or president has authorized the employee to attend, whether or not the employee is in travel status.
  2. Meals and related expenses, or non-alcoholic refreshments and food served when conducting business with citizens; members of boards, commissions, task forces, or workgroups; foreign, federal, state, or local governmental officials and/or employees.
  3. Registration and tuition fees for conferences, seminars, workshops, or education courses. Education courses provided through a tuition waiver are not special expenses. Prior approval is required only if the cost exceeds \$1,000 per participant.
  4. Non-alcoholic refreshments and food for system, board, college or university sponsored meetings, receptions for speakers, performers, and commencements; conferences; workshops; and other similar system, board, college or university sponsored meetings or activities that have predominantly non-state employees.
  5. Non-alcoholic refreshments, food and other conference costs for system, board, college or university sponsored events where registration fees are charged and the majority of the participants are non-state employees.
  6. Non-alcoholic refreshments and food for meetings that consist primarily of state employees when the non-alcoholic refreshments and food are an integral part of the event and are necessary to sustain the flow of the meeting and to retain captive audience and meet one of the following criteria:
    - a.) a meeting with participants from many geographic locations where the majority of the participants are in travel status
    - b.) a department-wide or division-wide annual/quarter/semester staff meeting for all employees
    - c.) a department or division senior management planning or organizational meeting
    - d.) a department, division, college, university, system or office of the chancellor wide meeting regarding a topic(s) with department, division, college, university, system or office of the chancellor wide impact
    - e.) a structured training session, available to employees generally and conducted by persons outside the Minnesota State College and University System, provided it has been approved by the college, university or office of the chancellor.
- With the exception of Board of Trustees meetings, campus visits, and other official functions, including but not limited to committee meetings, the above meetings shall be scheduled to minimize the inclusion of meals.
7. Non-alcoholic refreshments and food may be provided during official meetings or other functions of the Board of Trustees.
  8. Contract with a speaker, facilitator or performer that is part of an officially sanctioned conference, workshop, development session, commencement, or other event sponsored by a college, university, Office of the Chancellor, or Board of Trustees.
  9. Lodging if an employee is not in travel status:
    - a.) when weather conditions or other unforeseen occurrences warrant lodging;
    - b.) when college, university or office of the chancellor business or contract negotiations prevent the employee from returning home; or
    - c.) when the chancellor or president authorized overnight participation in an approved event. Authorization should be based on the benefit of such participation to the Minnesota State Colleges and Universities.
  10. Expense reimbursement for lodging, travel, and meals for one attendant for an employee with a disability that requires daily assistance in performing various personal tasks or who has special mobility needs.
  11. Expenses as follows for employees assigned to work at the State Fair:
    - a.) Fees and admission to the fairgrounds;
    - b.) One meal during each shift of fewer than ten hours or two meals during each shift of ten hours or more, subject to the meal allowances for in-state travel collective bargaining agreements or compensation plans;
    - c.) Taxi fare for employees with a disability who are unable to drive or use other means of public transportation between their normal work station and the fairgrounds.
  12. Expenses as follow for individual employee and board member awards and system, board, college, and university recognition events:
    - a.) Awards for individual or group achievements, which are limited to non-cash/non-negotiable items of nominal value as, provided for under IRS guidelines. Items of nominal value are those that have no market or retail value such as promotional or advertising items.
    - b.) Up to 100% food and non-alcoholic refreshment reimbursement for employees being recognized at annual employee recognition events. Reimbursement for travel in accordance with System Procedure 5.19.3. Reimbursement for alcoholic beverages is prohibited.

## **Purchasing Good or Services (Form CS1400)**

The CS1400 is a form to request the purchase of goods or services. This would include reimbursements to consultants and for professional services. These forms are available through University Stores or your advisor's department.

A CS1400 is used for purchases or services made outside the University or from more than one MSU cost center or object code.

Processing a CS1400 and issuance of a purchase order is necessary prior to committing any obligations to MSU. Any obligation made prior to the issuance of a purchase order is considered and unauthorized purchase and can become the responsibility of the individual who made the obligation.

### Procedure:

1. Complete a Request for Check Writing (CS1400) and have approval signature(s) on the form.
2. Route to MSU Signatory for signature.
3. Send CS1400 to Business Service Purchasing Dept (WA236).
4. The Purchasing Dept will then determine if this is to be bid, etc and send a purchase order to the vendor. The goods will in turn be shipped to our receiving room and routed to your department upon arrival.
5. The invoice will be sent by the vendor to Business Services, Accounts Payable (WA236) for payment.

### Direct expend procedure:

On occasion you may have a membership, subscription or some other type of commitment that may be paid directly without processing a formal purchase order. In that case, complete a Request for Check Writing (CS1400) and attach the invoice. Obtain the appropriate signatures and submit everything to Business Services, Accounts Payable (WA236) for direct payment.

\*If you have any questions regarding the processing of CS1400's, please contact the Business Services Purchasing Dept at ext. 5017 or Accounting at ext. 2269.

CS1400

SEPTEMBER 2001



# REQUEST FOR CHECK WRITING

(MISCELLANEOUS PAYMENTS – NOT FOR UNIVERSITY PURCHASES)

No. \_\_\_\_\_

Fiscal Year \_\_\_\_\_

Description of Item or Service (For additional description attach 8 1/2 X 11 sheets.)	Amount
Date Check(s) Needed By: _____	

BUS OFFICE USE		BUS OFFICE USE					BUS OFFICE USE
Occur Date	Customer ID/Vendor #	Invoice #	Single Check	Cost Center	Object	Amount	PV Trans#

<b>1</b>							
----------	--	--	--	--	--	--	--

Fed ID/SSN \_\_\_\_\_ Vendor Name & Address \_\_\_\_\_

<b>2</b>							
----------	--	--	--	--	--	--	--

Fed ID/SSN \_\_\_\_\_ Vendor Name & Address \_\_\_\_\_

<b>3</b>							
----------	--	--	--	--	--	--	--

Fed ID/SSN \_\_\_\_\_ Vendor Name & Address \_\_\_\_\_

<b>4</b>							
----------	--	--	--	--	--	--	--

Fed ID/SSN \_\_\_\_\_ Vendor Name & Address \_\_\_\_\_

<b>5</b>							
----------	--	--	--	--	--	--	--

Fed ID/SSN \_\_\_\_\_ Vendor Name & Address \_\_\_\_\_

<b>INPUT DATE</b>

Dept. Phone No. \_\_\_\_\_ Dept. Mail Code \_\_\_\_\_ Dept. Name \_\_\_\_\_ Approval Signature \_\_\_\_\_ Date \_\_\_\_\_

**OFFICE OF BUSINESS AFFAIRS USE ONLY**

**GFS SELLER INFORMATION ENTRY:**

State Agency Field Use "Y"  
 & GFS PV Type: 2  3  4  6

Fund Code:  Appr Nbr:  Agcy:

Org:  Rev Obj:  Exp Obj:

**IMPREST CASH PAYMENT**

Customer # \_\_\_\_\_ FY \_\_\_\_\_ Occ Date \_\_\_\_\_

338011 - \_\_\_\_\_

Cost Center/Obj \_\_\_\_\_ Amount \_\_\_\_\_

Comments: " To be repaid by Cost Center \_\_\_\_\_ On CS1400# \_\_\_\_\_ "

**IMPREST CASH REPAYMENT**

Ref. Orig CS1400# \_\_\_\_\_

## **Miscellaneous Non-State Employee Reimbursements**

Reimbursements to non-state employees (which includes students) for expenses incurred are processed on a CAO21 with the appropriate receipts.

### Procedure:

Please follow the format on the CAO21. Insert the name, home address and social security number of the individual in the appropriate spaces on the CAO21 form. All applicable reimbursement information should be completed and the CAO21 signed by the individual and the MSU authorized signatures.

All receipts to support the amount claimed on the CAO21 must be attached. The amounts of reimbursement must coincide with Minnesota State travel regulations and MSU policy. Mileage may be claimed (at the discretion of the department) up to the maximum private automobile mileage rate which can be found on the Business Services website ([www.mnsu.edu/busoff](http://www.mnsu.edu/busoff)) under "University Travel".

The CAO21 with the appropriate receipts should reflect the cost center and the appropriate object code.

Some examples are:

- If a person is being reimbursed for a supply item, the object code would be 3000.
- The travel expense object code for student reimbursement is 2720.
- The travel expense object code for non-state employee consultants is 1580.

Submit the completed CAO21 with appropriate receipts to Business Services, WA236, for reimbursement. A check will be mailed to the individual.

\*Contact purchasing at 507-389-5017 for policies and procedures regarding the contracting of non-state employees.

**CAO-21**  
**MINNESOTA STATE UNIVERSITY, MANKATO**  
**NON-STATE EMPLOYEE REIMBURSEMENT REPORT**

October 2001

Payee Name \_\_\_\_\_  
 Home Address \_\_\_\_\_  
 \_\_\_\_\_  
 Soc. Security No. \_\_\_\_\_

DEPARTMENT USE ONLY									
Cost Center No.					Object				

Date	Reason for Reimbursement	Itinerary		Trip Miles	Total Trip and Local MI.	Meals			Lodging	Fare Air, RR, Bus	Other Reimbursable Expenses (Itemize)	Total Daily Expenses
		Time	Location			B	L	D				
			Departure									
			Arrival									
			Departure									
			Arrival									
			Departure									
			Arrival									
			Departure									
			Arrival									
			Departure									
			Arrival									
			Departure									
			Arrival									
			Departure									
			Arrival									
					<b>Total</b>					<b>Enter Total Mileage Expense</b>		
					<b>Total Trip &amp; Local</b>	<b>Total Mi.</b>	<b>Rate</b>	<b>Subtotal</b>				<b>Total Expenses</b>

**ALL EXPENSE REPORTS MUST BE SIGNED**

I declare under the penalties of perjury that this claim is just and correct and that no part of it has been previously reimbursed to me.

Adobe Acrobat Only

Non-State Employee Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone \_\_\_\_\_

Approved: Based on knowledge of the necessity for travel and other expenses and on the basis of compliance with all provisions of Minnesota State University, Mankato Regulations.

Authorized Departmental Signature \_\_\_\_\_ Date \_\_\_\_\_ Work Phone \_\_\_\_\_

DEPARTMENT USE ONLY			
Honorarium Purchase Order #	Non-State Employee Type (check one)		
_____	<input type="checkbox"/> MSU Student	<input type="checkbox"/> Mentor	
(if applicable)	<input type="checkbox"/> Interviewee	<input type="checkbox"/> Other:	
	<input type="checkbox"/> Speaker/Entertainer		

BUSINESS OFFICE USE ONLY						
MNSCU PAYMENT VOUCHER TRANSACTION ENTRY						
Occur Date	_____	Description:	_____			
Tran Desc PO#	_____	<- (11 digits)	_____			
Vendor Nbr	_____	Single Check Flag	<input type="checkbox"/>	Default = N		
State Agency?	_____	* Default = N	<input type="checkbox"/>	**		
Process Date	_____	PV Type Code	_____			
Print Date	_____	Data Entry Only:	_____			
Vend. Invoice	_____	(EN Decrease transaction#)	_____	(Input date)		
		(PV transaction#)	_____	(Input Date)		
<u>FY</u>	<u>Cost Center</u>	<u>Title</u>	<u>Object</u>	<u>Title</u>	<u>Amount</u>	<u>D/C</u>

Business Office – Original with signatures Department – Photocopy Non-State Employee – Photocopy

This form available online at: [www.mnsu.edu/busoff/forms](http://www.mnsu.edu/busoff/forms)

**CS1441**

**ACCOUNTS PAYABLE  
MINNESOTA STATE UNIVERSITY, MANKATO  
236 WIGLEY ADMINISTRATION CENTER  
MANKATO, MN 56001**

Purchase Order No. \_\_\_\_\_

# INVOICE

(Check One)

Partial Payment

Final Payment

Invoice for the payment of the following goods or services:

DESCRIPTION	UNIT PRICE	AMOUNT
-------------	------------	--------

**Total** \_\_\_\_\_

These goods were delivered or services performed on \_\_\_\_\_  
Date(s)

I certify that the materials and/or services listed on this invoice have been received in satisfactory condition and quality, and payment therefore is recommended.

\_\_\_\_\_  
Authorized Departmental Signature

\_\_\_\_\_  
Date

I hereby certify that the materials or services listed hereon have been delivered, that this is my only original invoice, and is correct and just, and that no part of same has been paid.

Vendor \_\_\_\_\_

By \_\_\_\_\_

Date \_\_\_\_\_ Vendor must sign here

Name \_\_\_\_\_

Address \_\_\_\_\_

City and State \_\_\_\_\_

Social Security No. \_\_\_\_\_

**OR** Federal Tax I.D. No. \_\_\_\_\_

**Distribution:** White – Business Office  
Yellow – Vendor  
Pink – Department

Revised, Sept. 2002

*Minnesota State University, Mankato is an Affirmative Action/Equal Opportunity University.*

*This document is available in alternative format to individuals with disabilities by calling the Office of Business Affairs at 507.389.2263 (V) or 800.627.3529 or 711 (MRS/TTY).*

**Minnesota State University, Mankato**  
**Request for Interdepartmental Purchase**

The Request for Interdepartmental Purchase form is used when one university department purchases goods or services from another university department and a transfer of funds is to take place.

Department Buying the Item or Service

The department buying the item or service will initiate the Request for Interdepartmental Purchase form. The buying department will complete the top section of the form, remove the back copy (yellow), and forward the remaining copies to the department selling the item or service.

Department Selling the Item or Service

The department selling the item or service will complete the second section of the form, remove the back copy (pink), and forward the remaining copies to Business Services, WA236, for processing.

\*\*It is important that University Stores be notified when equipment items are moved from one department to another. It is the selling department's responsibility to notify University Stores (507-389-1825) of the transaction so the item(s) can be correctly recorded on the university inventory listing.

CAO-37

MINNESOTA STATE UNIVERSITY, MANKATO

June 2000

# REQUEST FOR INTERDEPARTMENTAL PURCHASE

No. \_\_\_\_\_

Fiscal Year \_\_\_\_\_

### University Dept Buying the Item or Service

Cost Center No.	Object	Cost Center Title

Quantity	Description of Item or Service	Unit Price	Total Amount

Dept. Phone No. \_\_\_\_\_ Date \_\_\_\_\_

Dept. Address: \_\_\_\_\_ Dept. \_\_\_\_\_

Buying Department's Authorized Signature \_\_\_\_\_

### University Dept Selling the Item or Service

Post Income to: Cost Center  Object  Date of Service/Sale \_\_\_\_\_  
 Total Amt of Sale \$ \_\_\_\_\_

Dept. Phone No. \_\_\_\_\_ Date \_\_\_\_\_

Selling Department's Authorized Signature \_\_\_\_\_

### FOR BUSINESS OFFICE USE ONLY – ACCTG AUDITED

Signature \_\_\_\_\_

Date \_\_\_\_\_

### For Purchases Involving State Treasury Funds:

MNSCU PAYMENT VOUCHER TRANSACTION ENTRY						
Occur Date	_____					
Tran Desc PO#	_____ Description: _____					
Vendor Nbr	200049969 00					
State Agency?	N	Single Check Flag	<input type="checkbox"/>	Default = N		
Process Date	_____		PV Type Code	<input type="text" value="1"/>		
Print Date	_____					
Vendor inv:	Gen Rec 658410 - _____					
	<i>(insert seller dept cost center/object)</i>					
		(PV transaction#)		(Input Date)		
FY	Cost Center	Title	Object	Title	Amount	D/C

### For Purchases Involving Local Funds Only:

#### ES:AC0212UG Expense Voucher for CAO37's

Trans Date:  (defaults to current date)

Des/Comment:

Vendor#

Line item	FY	Cost Center	Title	Object	Title	Amount	D/C

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This document is available in alternative formats to individuals with disabilities by calling the Office of Business Affairs at (507) 389-2263 (V) or (507) 389-6506 (TTY).

MnSCU Trans Serial Nbr: \_\_\_\_\_ Trans Date \_\_\_\_\_

### For Purchases Determined to be Expenditure Corrections:

Transaction # \_\_\_\_\_ Date \_\_\_\_\_

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

ROUTING: Buying Department --> Selling Department --> Office of Business Affairs

DISTRIBUTION: Gold – Buying Department; Pink – Selling Department; White/Canary – Office of Business Affairs

**ADVANCE REQUEST & RECONCILIATION FOR GROUP STUDENT TRAVEL**  
**(FROM LOCAL FUNDS OR STATE FUNDS/IMPREST CASH)**

No. \_\_\_\_\_

Fiscal Year \_\_\_\_\_

(Please Print – See Instructions on Back)

Trip Purpose / Destination (city, state) or Other \_\_\_\_\_

Staff Responsible Person (check payable to) \_\_\_\_\_ MSU Tech ID. \_\_\_\_\_

Address \_\_\_\_\_ Contact Phone # \_\_\_\_\_ (on MavCard)

Cost Center \_\_\_\_\_ Departure Date \_\_\_\_\_ Time \_\_\_\_\_ Return Date \_\_\_\_\_ Time \_\_\_\_\_

Check Requested By Date \_\_\_\_\_

**Pink** – Departmental File  
**White & Yellow** – Submit to Business Services 10 days in advance of travel  
**Check & Yellow** – Disbursed at Business Services front desk  
**Yellow** – Must be re-submitted to Business Services, Accounting with receipts for reconciliation of actual expenses within 3 working days of return

**REQUEST FOR FUNDS**

Itemization of Estimated Expenses				
	# Persons	# Days	Amt./Person/Day	Total
Meals	_____	_____	_____	\$ _____
Lodging	_____	_____	_____	_____
Registration	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____
<b>Total Estimated Expenses</b>				<b>\$ _____</b>

\_\_\_\_\_  
*Responsible Person Signature* \_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Department Authorized Signature* \_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Business Services Approval* \_\_\_\_\_  
*Date*

**RECONCILIATION**

Itemization of Actual Expenses (Please Attach Receipts)					
Date	Location	Meals	Lodging	Other (Specify)	Total Expenses
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
<b>Registration</b>					_____
<b>Total</b>					<b>\$ _____</b>
<b>Total actual expenses</b>	\$ _____				
<b>Total net amount due employee</b>	\$ _____			<b>CS1400 No.</b> _____	
or					
<b>Total net amount due MSU:</b>				<b>Receipt No.</b> _____	
<b>from Employee</b>	\$ _____				
<b>from Cost Center</b>	\$ _____			<b>CS 1400 No.</b> _____	

**BUSINESS SERVICES USE ONLY**

**MNSCU PAYMENT VOUCHER TRANSACTION ENTRY**

Occur Date \_\_\_\_\_ Description: \_\_\_\_\_

CAO-36 # \_\_\_\_\_ (Name) \_\_\_\_\_

Tech ID \_\_\_\_\_ Single Check Flag  Y Default = N

State Agency?  N \* Default = PV Type Code  1 \*\*

Data Entry Only:

Invoice \_\_\_\_\_

FY	Cost Center	Object	Title	Amount	D/C
		2720			

AR2210UG \_\_\_\_\_ Serial # \_\_\_\_\_ Inv# \_\_\_\_\_ Date \_\_\_\_\_

Deposit:

AR0009UG (Gen Rec): 901660-9851 Ref Tech ID

or

Imprest Cash 338011 – Deposit to: 00758661 Inv# \_\_\_\_\_ Receipt # \_\_\_\_\_

\_\_\_\_\_  
*Business Services Audit By* \_\_\_\_\_  
*Date*

## Student Group Travel Advance Requests Form CAO36

Funds may be advanced for student travel upon approval by your department and the Business Services Office. Approximately seven to ten working days are needed to ensure advances are available when needed.

Procedure:

1. All requests are submitted on Form CAO36, which is available from University Stores. The top half of this form must be completed with all the information specified, including a detailed itemization of the estimated expenses to be incurred. Submit the signed white and yellow copies to Business Services, Accounting (WA236) 7 to 10 days prior to the date the check is needed.
2. Advances of less than \$50 per person or group will not be approved. The responsible person is whom the check is payable to and should be issued to an MSU Faculty or Staff person.
3. All checks are to be picked up at the Business Services Office by the responsible person. Upon special request, checks can be mailed if sufficient time is available and circumstances warrant special handling.
4. Upon return from the trip the following should be completed and submitted for reconciliation within three working days to the Business Services Office:
  - A. IF EXPENSES EQUAL THE TRAVEL ADVANCE: Complete the yellow copy of the CAO36 Itemization of Actual Expenses and attach original receipts for all expenses. Submit to Business Services, Accounting (WA236).
  - B. IF EXPENSES EXCEED THE TRAVEL ADVANCE: Complete the yellow copy of the CAO36 Itemization of Actual Expenses and attach receipts for all expenses. Attach a CS1400 with the appropriate department approval signatures, payable to the individual receiving the advance for the amount still due the individual. A check will be sent to the individual upon submission to Business Services, Accounting (WA236).
  - C. IF THE TRAVEL ADVANCE EXCEEDS THE EXPENSES: Excess funds must be deposited at the Cashiers Office immediately upon return to campus. Funds should be deposited to Cost Center 901660-9851 unless noted on the yellow copy of the CAO36 to deposit to 338011, Customer ID 00758661 and specified invoice number. Obtain a deposit receipt from the Cashiers Office. Complete the yellow copy of the CAO36 Itemization of Actual Expenses and attach receipts for all expenses. Also attach a copy of the deposit receipt received from the Cashiers Office. Submit to Business Services, Accounting (WA236).
5. Additional Group Travel Advances cannot be processed until Item #4 from previous advances has been completed.

## **Group Travel Reconciliation Tip Sheet**

Food allowances are limited to the designated SAC allowance, which can be found on the Business Services Website ([www.mnsu.edu/busoff](http://www.mnsu.edu/busoff)) under “University Travel”.

A cash disbursement sheet including individual signatures for meals can be used as a substitute for meal receipts if you wish to pay a set amount for food allowances (less than or equal to SAC amount) and submit it as the receipt(s) for food.

If receipts are lost for expenses, always try to obtain a substitute receipt from the vendor. If that is not possible, you will be required to submit a notarized certification sheet as a substitute.

Any questions on Group Travel Advances, please contact Business Services Accounting at 507-389-2269.



CERTIFICATION SHEET

I hereby certify that the following statement is true to the best of my knowledge and belief. This is a substitute receipt for expenses incurred for a previously authorized expenditure. The amount expended for which I do not have a receipt is:

\$ \_\_\_\_\_ and it was used for \_\_\_\_\_

I am not able to present an official receipt from the vendor for the following reason:

Signed \_\_\_\_\_

Dated \_\_\_\_\_

This form available online at: [www.mnsu.edu/busoff/forms](http://www.mnsu.edu/busoff/forms)

CERTIFICATION SHEET

I hereby certify that the following statement is true to the best of my knowledge and belief. This is a substitute receipt for expenses incurred for a previously authorized expenditure. The amount expended for which I do not have a receipt is:

\$ \_\_\_\_\_ and it was used for \_\_\_\_\_

I am not able to present an official receipt from the vendor for the following reason:

Signed \_\_\_\_\_

Dated \_\_\_\_\_

This form available online at: [www.mnsu.edu/busoff/forms](http://www.mnsu.edu/busoff/forms)

# Minnesota State University , Mankato

## Budget Authority Table

### For Commonly Used Expenditure Object Codes

As of April 2011

BUDGET	EXPENDITURE	
Parent	Parent/Child	Note: The parent object code defined on this spreadsheet is for general set up. Some cost centers may vary
Object Code	Object Code	from this based on a BAT specifically defined to them)
<b>0XXX SALARY</b>		
0047	0047	Relocation Expense Salary And FICA
<b>UNCLASSIFIED SALARY</b>		
0100	0100	Unclassified Substitute Salary
	0110	Unclassified Full-Time Salary
	0120	Unclassified Part-Time Salary/Overload Salary
	0190	Para Professional/Graduate Assistant Salary
0180	0180	Separation Salary
<b>CLASSIFIED SALARY</b>		
0130	0130	Classified Full-Time Salary
	0140	Overtime Salary
	0150	Shift Differential
	0160	Classified Seasonal Salary
	0170	Classified Part-Time Salary
<b>STUDENT HELP SALARY</b>		
0910	0910	Student Salary-Student Payroll
0920	0920	Federal Student Salary- Work study Grant
0924	0924	Student Payroll FICA
0928	0928	Student Salary-Federal Work Study Community Service
0960	0960	State Student Salary Work study
0927	0927	Student Salary-FWS Jump Start
<b>GRADUATE ASSISTANT SALARY</b>		
0930	0930	Graduate Assistant Federal Work study
0940	0940	Graduate Assistant Salary
0992	0992	Resident Student Housing
0999	0999	Non-Salary Budget
<b>FRINGE BENEFITS</b>		
0019	0212	Unclassified Full-Time Retirement
	0214	Unclassified Full-Time FICA
	0216	Unclassified Full-Time Insurance
	0222	Unclassified Part-Time / Overload Retirement
	0224	Unclassified Part-Time / Overload FICA
	0226	Unclassified Part-Time / Overload Insurance
	0232	Classified Full-Time Retirement
	0234	Classified Full-Time FICA
	0236	Classified Full-Time Insurance
	0242	Overtime Retirement
	0244	Overtime FICA

0252	Shift Differential Retirement
0254	Shift Differential FICA
0262	Classified Seasonal Retirement
0264	Classified Seasonal FICA
0266	Classified Seasonal Insurance
0272	Classified Part-Time Retirement
0274	Classified Part-Time FICA
0276	Classified Part-Time Insurance
0282	Separation Retirement
0284	Separation FICA
0286	Separation Insurance

**PRIOR YEAR SALARY AND FRINGE**

0310	0310	Prior Year Salary Settlement
0412	0412	Prior Year Salary Settlement-Retirement
0414	0414	Prior Year Salary Settlement-FICA

**MISCELLANEOUS OTHER SALARY**

0820	0820	Unemployment Compensation
0825	0825	State Paid Insurance-Layoff
0830	0830	Workers Compensation
0840	0840	Cash Death Benefit
0844	0844	Employer FICA Contribution
0845	0845	State Paid Insurance-Early Retirement
0870	0870	Miscellaneous Benefits (Including Family Insurance)
0880	0880	Inter. MnSCU Salary Reimbursements
0881	0881	Inter. MnSCU Fringe Reimbursements

**1XXX-2XXX PURCHASED SERVICES AND CONTRACTUAL SERVICES**

Group 1XXX-2XXX expenditures require a contract, purchase order, annual plan or local purchase authority

**RENT**

1010	1010	Non-State-Owned Rental Space (Includes remodeling of leased space and parking when it is included in the lease. Use 1870 for meeting rooms with additional services. Use 1070 for parking when it is not included in a lease; booth rental: and meeting rooms without services.)
	1020	State-Owned Rental Space (Must be a State-owned building)
	1030	Equipment Rental (Construction, Maintenance, Data Processing)
	1070	Rent-Other - Use when no specific Rental Object Code fits well

**ADVERTISING**

1110	1110	Advertising (Includes Legal, Employment, Public Info or General Advertising)
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**REPAIRS and MAINTENANCE CONTRACT**

1210	1210	Repairs to Equipment and Furniture (Includes Automotive) to an outside vendor
	1240	Repairs & Alterations to Buildings to State-Owned Buildings - upkeep only (i.e.. normal wear & tear, paint, carpet, drapes) (Includes interior/exterior remodeling that does not increase office space, values or changes to the existing phone installations. Use 1010 for remodeling Non-State-owned space and 52XX for Capital Improvements.)
	1260	Maintenance Contracts (i.e.. Copiers, Office Equipment, Elevators, etc.)
	1280	Other Repairs (Includes Road Repairs, Resurfacing and Fencing Repairs. Use 1870 for Snow Removal, Mowing, Seeding, Grading, etc.)

**BONDS and INSURANCE**

1310	1310	Bonds (Official /Employee) and Insurance (Includes property and casualty insurance, and premiums for worker's casualty reinsurance)
------	------	---

**PRINTING**

1410	1410	Printing - Non-State Shops (Excludes letterheads and envelopes. See object code 3000)
	1420	Duplicating and Printing done by other State agencies/shops
	1460	Other Printing (Includes Bindery services, Lamination, Labels, Misc.) (Non-State Shops)

2011 Object Code List revised 04012011.xls

1411	1411	Service Center - Printing/Duplicating (Cost Allocation) (On Campus Service Center)
1412	1412	Service Center Charge - Copy Machine (Cost Allocation) (On Campus Service Center)

**PROFESSIONAL TECHNICAL and CONSULTANTS**

1510	1510	General Management, Fiscal Services Consultants and Financial Services (Includes auditing, accounting, and actuarial services and bonds and load related expenses.)
1511	1511	State Agency - General Management/Fiscal Services (Includes Business, Financial Management, and Food Service/Cafeteria Management costs)
1512	1512	Personnel Recruiting Services
1513	1513	Advertising/Marketing Production
1514	1514	Writing Services- Manual, Grants & Etc. (Includes Technical Manuals, User Manuals, Grant Writing and Preparation of Publications.)
1515	1515	Program Development & Evaluation (Includes Development and Delivery of agency Programs, Evaluation Services, Studies, Surveys and Research)
1516	1516	State Agency - Program Development & Evaluation (Includes Fees charged by government agencies to review plans, state plumbing review, county, city, and other Fees)
1518	1518	Site Survey - Costs associated with hiring a surveyor and procuring a site survey for a construction project.
1519	1519	Geotechnical Services - Costs associated with hiring a geotechnical consultant and producing a soil report for a construction project.
1510	1520	Health Care/Nursing Services - Non-State Agency Provided (Includes Medical, Dental, Mental Health and Public Health Services)
	1521	State Agency - Health Care/Nursing Service - Includes Medical, Dental, Mental Health, and Public Health Services)
	1522	Owner's Representative - Basic Services - (Includes building management, land acquisition/surveying/appraisals, inspections, cost estimating, plan coordination, elevator design, code review and etc.)
	1523	Construction Inspections and Testing - Non-State Agency Provided - Costs Associated with hiring a consultant to do quality control, plan constructability review, and code required testing and inspection during a construction project
	1524	Post Occupancy Evaluation - Cost associated with hiring a consultant to perform post occupancy evaluations and to produce and issue reports. (Construction Related)
	1525	Commissioning - Non-State Agency provided - Costs associated with the start up of a building including testing and adjusting HVAC, Electrical, Plumbing, and other systems to assure proper functioning and adherence to design criteria; also includes the training of building representatives in the use of the building systems
	1530	Architect & Engineering Services (Includes Plans and Specifications, Interior Design and Landscape Design.
	1531	State Agency - Architect & Engineering Service (Includes plans and specifications, interior design and landscape design, Cost associated with selecting an architect/engineer through the State Designer Selection Board
	1532	Administrative Hearing Judges - Non-State Agency
	1533	State Agency - Administrative Hearing
	1534	Court Reporters & Transcriber
	1535	Expert Witness Fees
	1536	Legal Services - Gross Proceeds - Use if legal fees are not identified separately from other amounts
	1537	Legal & Paralegal Services - Non-State Agency (Includes mediation arbitrators, magistrates, social services, legal and paralegal services not appointed or performed by the Office of the Attorney General
	1538	Law Enforcement & Security - Non-State Agency provided - Included Investigation and Surveillance
	1539	State Agency - Law Enforcement & Security (Included investigation and surveillance)
	1540	Environmental, Agricultural & Scientific Services (Includes Natural Resource Services, Agricultural and Abatement Service, Hazardous Material, Geo/Technical assessments and Related Lab Fees, and Research and Surveys
	1541	Conference Planning (Includes costs to plan and schedule conference and other similar special events)
	1550	Legal Services - Outside Attorney Generals Office - Legal services of outside legal counsel appointed by Attorney General for legal services not performed by the Attorney General
	1551	Legal Services - Attorney Generals Office - Attorney General Costs - including all Attorney General expenses
	1552	State Agency - Legal Services (Not Attorney General) - Legal services provided by another State Agency
	1555	State Agency - MCE Collection Services - Minnesota Department of Revenue Collection Division Collection Services
	1560	Educational & Instructional Services - (Include Development/Delivery of Training Classes, Workshops, In-Service, Outreach, Community Development & Facilitation.)
	1561	State Agency - Educational/Institutional Services
	1564	MnSCU Program Management Fees

2011 Object Code List revised 04012011.xls

1565	CSU Construction Project Management Fee - Construction Project Management Fee assessed by the Office of the Chancellor to Colleges and Universities for Managing Specific Construction Projects
1570	Other Professional/Technical Services - "Other" Professional Services - Use this when no specific Professional Services object code fits.
1571	State Agency - Other Consultant Services - State Provided "Other" Consultant Services - Use this if no specific code fits
1580	Expense Reimbursement for Professional Services - Expense Reimbursement related to Professional Technical Service.
1581	Expense Reimbursement for Trainers
1582	Trainers/Speakers for Employee Development - Non-State Agency provided Trainers/Speakers for Employee Development

1583	1583	Architectural Fees - Reimbursable - For Construction Projects - Expenses incurred by the Designer or Architect/Engineer that are reimbursable per the terms of the contract.
1584	1584	Owner's Representative - Reimbursable - Expenses incurred by the owner's representative that are reimbursable per the terms of the contract for design
1585	1585	CSU Construction Project Management Reimbursable - To record the receipt of the payment of the fee of Full owner's representative services provided by the office of the Chancellor's Facilities Unit.
1590	1590	Donated Services/Labor - To record donated services

**COMPUTER SYSTEMS**

1710	1710	Computer Production & Maintenance - Intertech services and Mainframe Processing
	1720	System Development - Information Technology Development (Includes systems development, modifications, planning, technical research and risk management)
	1725	Information Technology Maintenance and Support - Non-State Agency provided - Information Technology Maintenance and Support (Includes maintenance, help desk, technical support, and website maintenance)
	1726	State Agency - Information Technology Maintenance Support - State Agency provided Information technology maintenance and support (Includes maintenance, help desk, technical support and website management)
	1730	Software Rental/License/Subscription
	1740	Software Purchase (under \$30K per unit)

1745	1745	Software Purchase (Over \$30K per unit)
1750	1750	Software Maintenance - Use when keeping owned software up to date
1755	1755	On-Line Subscriptions/System Access Fee
1760	1760	Expense Reimbursement - Miscellaneous - Expense Reimbursement to Professional/Technical Non-State Employees/Vendors relating to computer systems

**INFORMATION TECHNOLOGY SERVICE CENTER CHARGES**

1711	1711	Service Center - Management Information Systems-Academic
	1712	Service Center - Management Information Systems-Administration

**BUILDING MAINTENANCE AND SERVICES**

1810	1810	Building Maintenance Services - (Includes Janitorial, Fire Protection, Window Cleaning, Snow Removal, Mowing and Landscaping)
	1820	Security Services - Building and Grounds Security
	1830	Refuse Removal
	1840	State Agency-Environmental, Agricultural & Scientific Services - Hazardous Waste

**OTHER PURCHASED SERVICES**

1870	1870	Other Purchased Services (Includes Film Processing, Data retrieval, Moving Expenses, Grounds Clean-Up, Site Preparation, Referees and Officials for Sporting Events, and Equipment with Operators)
	1871	Laundry & Dry Cleaning
	1875	Construction Moving and Relocation Expense
	1880	Expense Reimbursement for Other Purchased Services
	1850	Contracted Food Services

**PUBLIC SPEAKERS AND PERFORMERS**

1910	1910	Public Speakers & Entertainers
	1970	Expense reimbursement for Public Speakers
	1980	Public Speaker & Entertainer State TAX

**COMMUNICATIONS**

2010	2010	Postal, Mailing, & Shipping (U.S. Government Only) - Outbound only
2011	2011	Service Center Charge-Postage

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2020	2020	Network Services (Telephone) - Telephone service, Computer communications, Satellite conferences & Fax charges
2025	2025	Wireless Communication - Cellular Phones & Pagers; or any other wireless Devices
2030	2030	Long Distance Telephone (Optional) - Telephone service, Computer communications, Satellite conferences & Fax Charges for Long Distance
2040	2040	Home Internet Access-Taxable
2041	2041	FICA on Home Internet Access

2060	2060	Freight & Delivery - Documents & Packages Outbound
	2090	Other Communication - Other communication costs to do not fit a specific Object Code

**TRAVEL - FACULTY & STAFF RELATED (In-State and Out-of-State)**

2120	2110	Private Auto Mileage - In-State - Use when the reimbursement rate is less then or equal to the IRS Rate
	2112	Private Auto Mileage-Excess of IRS Rate - In-State
	2120	Travel Expense - In-State (Includes Parking, Taxi, Space, Phone Expenses, Car Rental, and Baggage)
	2122	Registration Fee - In-State
	2130	Living Expense - In-State (Includes Meals and Lodging)
	2180	Travel Advance In-State
	2190	Meal Without Overnight Lodging-State
	2199	FICA - In-State Meals/Late Expense Reimbursement
	2210	Priv. Auto Mile - Out-of-State
	2220	Travel Expense - Out-of-State (Includes Parking, Taxi, Space, Airfare, Phone Expenses, Car Rental, and Baggage)
	2222	Registration Fee - Out-of-State
	2230	Living Expense - Out-of-State (Includes Meals and Lodging)
	2280	Travel Advance - Out-of-State
	2290	Meal without Overnight Lodging - Out-of-State
	2299	FICA - Out-of-State Meals
2160	2160	State Motor Pool Rental
2162	2162	Service Center - Motor Pool Rental (On Campus)

**UTILITY SERVICES & FUEL**

2310	2310	Electricity
2320	2320	Water/Sewer
2330	2330	Diesel Fuel
2340	2340	Fuel Oil
2350	2350	Natural Gas
2360	2360	Gasoline
2398	2398	Energy Loan Debt Payment - To record the repayment of "Energy Loans". (The utility bills should have a separate line for this)
2399	2399	Other Utility Services - For Utilities that do not fit a specific object code listed (Includes Off Campus Buildings, Cable TV for student housing and utility related serviced like locating lines, etc.)

**JOB APPLICANT EXPENSES and TAXES**

2450	2410	Relocation Expense - Transportation paid to move household goods & personal items to a new residence
	2430	Taxes, Assessments, Shared Revenue
	2450	Job Applicant Expense

**STUDENT TRAVEL AND ACTIVITIES**

2720	2710	Student Activities
	2720	Student Travel - Student Transportation, Lodging, Meals, and Registration
2730	2730	Statewide Student Association Fee Remittance

**FEES**

2810	2810	Claims - Fees paid directly to claimant (Included reimbursement of Medical and Legal Fees and informants)
	2820	Medical Fee to Providers
	2830	Other Services (Includes Legal fees and claims paid to attorneys, arbitrators, ambulance services, Claimant witness fees and mileage, equipment, supplies, prescriptions and billing from insurance companies)
	2860	Royalties & Copyright Fees
	2890	Fines & Penalties
	2891	Fixed Fees - (Includes Permit & License Fees, Admission, Filing, Notary, Recording, & Summons)

2892	2892	Fees - Collection Agency (Non-State Organizations Only)
2893	2893	Credit Card Fees
2894	2894	Bank Fees
2898	2898	Sporting Event Guarantee Expense

2850	2850	Prizes and Awards
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**DEPARTMENTAL MEMBERSHIPS**

2870	2870	Memberships - Departmental only
	2880	Tuition & Registration Fees - Employee Training Related (Includes DOER classes, tuition for accredited courses, proprietary training in software, and other education fees)

**3XXX MATERIALS and SUPPLIES**

one of these tests: (1) it is ordinarily consumed or manufactured, (2) it is used to from  
(4) it is a piece of equipment with a unit cost under \$10000.00 and not a computer related item.

**3000 SUPPLIES**

3000	3000	Supplies & Materials - For College Use (Not for Resale)
3000	3005	Laboratory Supplies - Laboratory/Medical supplies for college consumption. Not for Resale
3003	3003	Donated Supply & Material Not for Resale
3004	3004	Software Purchases
3199	3199	Other Supplies Purchased for Resale

**LIBRARY BOOKS, MATERIALS, & SUBSCRIPTIONS (Limited to Library Services unit)**

3210	3210	Library Books
3211	3211	Library Audio/Video Materials
3212	3212	Library Subscriptions

**4XXX CAPITAL EQUIPMENT**

with state policy. A capital assets is defined as an item that meets all of the following tests:  
includes equipment leased with an option to buy.

**CAPITAL EQUIPMENT**

4000	3006	Equipment Purchased as Supplies - Items under \$10,000.00; sensitive; could be tracked on the inventory system
	4000	Equipment - Items of \$10,000 or more per unit
	4100	Capital Lease - Principal Payments
	4110	Capital Lease - Interest Payment
4001	4001	Donated Equipment
4004	4004	Equipment-Ancillary Expense (1099)
4005	4005	Equipment-Ancillary Expense (non 1099)
4120	4120	Capital Lease-Tax Exempt Interest

**5XXX CAPITAL OUTLAYS - REAL PROPERTY**

Group 5XXX Building Purchases

**LAND**

5000	5000	Land Purchase
5002	5001	Land - Donated
5010	5010	Perpetual Easements
5070	5070	Interest on Land
5080	5080	Expense Reimbursable to Property Owner
5090	5090	Other Land Acquisition Costs

**BUILDING AND LAND IMPROVEMENTS (TO BE CAPITALIZED)**

5200	5200	New Building Construction - Costs only
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5201	5201	Building - Donated
5205	5205	Purchase of Existing Building
5210	5210	Improvements/Betterments to Buildings - Expenditures of \$5000 or more that become permanent parts of an existing building and increases the usefulness of the building or it lengthens the building's life.
5212	5212	Additions/Extensions to Buildings
5213	5213	Public Art Allowance for Construction Projects
5214	5214	Demolition Cost to a Building
5215	5215	Land Improvements
5220	5220	Interest Payments on Purchases - Buildings
5265	5265	Data/Telecommunications/Equipment & Installation - The purchase and installation of data/telecommunications equipment on construction projects
5270	5270	Security Equipment/Wiring/Installation - The purchase and installation of Security equipment including all necessary wiring on construction projects

**6XXX DEBT SERVICE PAYMENTS**

Group 6XXX Debt/Interest Payments

6000	6000	Debt - Principal
6100	6100	Debt - Interest
6180	6180	Other Interest - Interest not related to Debt Service. Year end Interest Chargeback. Interest on Intercampus loan repayments

**FINANCIAL AID OVER AWARDS**

6189	6189	Funds Applied Over Awards
6190	6190	Financial Aid Over Award Expense

**7XXX FINANCIAL AID, GRANTS, AND SCHOLARSHIPS**

Group 7XXX Aid to Individuals and Other Organizations

7010	7010	Aid to Cities & Towns
7011	7011	Aid to Counties
7012	7012	Aid to School Districts
7013	7013	Aid to Higher Education institutions
7014	7014	Aid to Other Government Units
7020	7020	Inter-Agency Grants
7025	7025	State Agency Reimbursable - Expense Refunds Only - Not Payments
7030	7030	Aid to Non-Government Organizations
7040	7040	Financial Aid & Scholarships
7041	7041	Stipends
7042	7042	Tuition Remission for Graduate Assistants
7043	7043	Tuition Waiver
7044	7044	Fee Waiver
7050	7050	Other Aid to Clients
7055	7055	Other Services to Clients

**74XX BONDS**

Group 74XX Bonds

7401	7401	Amortization of Bond Issuance Costs
7402	7402	Bond Arbitrage Rebate
7403	7403	Premium on Bond Retirement

**75XX INDIRECT COSTS**

Group 75XX Indirect Costs

7501	7501	Indirect Costs - Grant Indirect Costs - For grants that allow indirect or administrative costs where the costs are not expended directly to the grant
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7502	7502	Legislative Auditor Indirect Costs
7503	7503	Statewide Indirect Costs
7504	7504	Allocated Indirect Costs - This Object Code is used to allocate indirect costs to business activities and/or customized training
7508	7508	Cost Subsidy -In - Used in conjunction with 7108 (used when the college chooses to allocate direct costs to business activities and/or customized training, but does not want to affect cash)

**79XX NON-CASH EXPENSES**

Group 79XX Depreciation and Bad Debt Write Off

7901	7901	Depreciation - Equipment
7902	7902	Depreciation - Buildings
7903	7903	Bad Debt Write-Off
7999	7999	Change in Equipment Balance

**TRANSFERS**

7101	7101	Mandatory Transfer-Out Debt Service - Principal
7102	7102	Mandatory Transfer-Out Debt Service - Interest
7103	7103	Mandatory Transfer-Out Student Loan
7104	7104	Non-Mandatory Transfer-Out
7106	7106	Inter MnSCU Transfer
7107	7107	Advances (Establishment of Imprest Cash)
7108	7108	Cost Subsidy - Out - Used in conjunction with 7508 (used when the college chooses to allocate direct costs to business activities and/or customized training, but does not want to affect cash)
7109	7109	Loans Receivable Transfer Out

**LOAN ACTIVITY**

7202	7202	Cost of Loan Principal & Interest-Military Loan
7203	7203	Cost of LN Principal & Interest-Tch Expert Loans
7204	7204	Cost of Loan Principal & Interest-Bankruptcy
7205	7205	Cost of Loan Principal & Interest - Death
7206	7206	Cost of Loan Principal & Interest - Law Enforcement/Corrections
7209	7209	Loans/Interest
7210	7210	Cost of Loan Principal/Interest Cancelled Teacher Prior 7/1/72
7211	7211	Cost of Loan Principal/Interest Cancelled-Teacher After 7/1/72
7212	7212	Cost of Loan Principal/Interest Cancelled Military Prior 7/1/72
7213	7213	Cost of Loan Principal/Interest Cancelled - Disability
7214	7214	Cost of Loan Principal/Interest Cancelled Peace Corps/VISTA
7215	7215	Cost of Loan Principal/Interest Cancelled-Head Start
7216	7216	Cost of Loan Principal/Interest Cancelled - Volunteer Services
7217	7217	Cost of Loan Principal/Interest Cancelled-Nurse/Medical Technician
7218	7218	Cost of Loan Principal/Interest Cancelled-Child/Family/Int.
7219	7219	Cost of Defaulted Loan Principal/Interest Assigned Federal Government
7221	7221	Cost of Loan Principal Cancelled AX Assigned Disability
7290	7290	Repayments of Fund Capital to Federal Government
7299	7299	Loan Cancellations, Other
7301	7301	Refunded Pension Contributions

**COST ALLOCATION SERVICE CENTER OBJECT CODES**

1110	1110	Advertising Costs - (Includes Reporter Ads, Purchasing Card Advertising, and Human Resources Advertising)
1110	1110	Purchasing Card- Advertising (Includes Legal, Employment, Public Info or General Advertising)
1210	1210	Vehicles - Miscellaneous Upkeep - Repairs to Equipment and Furniture (Includes Automotive) to an outside vendor
1210	1240	Telephone - Time & Equipment - Repairs & Alterations to Buildings to State-Owned Buildings (Includes interior/exterior remodeling that does not increase office space, values or changes to the existing phone installations.
1210	1260	Purchasing Card - Maintenance Contracts
1210	1280	Purchasing Card - Other Repairs (Includes Road Repairs, Resurfacing and Fencing Repairs. Use 1870 for Snow Removal, Mowing, Seeding, Grading, etc.)

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1411	1411	Campus Printing, Graphics Arts - Service Center - Printing/Duplicating (Cost Allocation)
1412	1412	Photocopies - Service Center Charge - Copy Machine (Cost Allocation)
1410	1460	Other Printing (Includes Bindery services, Lamination, Labels, Misc.)
1410	1460	Purchasing Card- Other Printing (Includes Bindery services, Lamination, Labels, Misc.)
1710	1730	Purchasing card- Software Rental/License/Subscription
1755	1755	Purchasing Card- On-Line Subscriptions/System Access Fee
1810	1820	Security Services - Building and Grounds Security, Human Resources - BCA Chargebacks
1870	1850	Purchasing Card- Contracted catered events/ Sodexo - special expense approval needed
1870	1870	Chargebacks for OSS Temporary Labor, Facility Services, and Purchasing Card - for Purchased Service such as Dry Cleaning and Film Processing
2011	2011	Postage Charges
2020	2020	Hickory tech Charges, MSU Phone Service Charges - Monthly
2025	2025	Wireless Communication - Cellular Phones & other wireless Devices - Sprint Cell Phone
2060	2060	Freight & Delivery - (Outbound) - Documents & Packages Outbound Only - Shipping Forms
2120	2120	Purchasing Card - In-State Travel Expenses (Parking)
2120	2122	Purchasing Card - In-State Registration Fees
2120	2130	Purchasing Card - In-State Living Expenses (Meals and Lodging)
2162	2162	Service Center - Motor Pool Rental - University Vehicles
2120	2220	Purchasing Card - Out-of-State Travel Expenses (Parking, Taxi, Airfare, Car Rental, Baggage)
2120	2222	Purchasing Card - Out-of-State Registration Fees
2120	2230	Purchasing Card - Out of State Living Expenses (Meals and Lodging)
2360	2360	Vehicles - Fuel Expenses on University Owned Vehicles Only
2710	2710	Purchasing Card - Student Activities
2710	2720	Purchasing Card - Student Travel
2870	2870	Purchasing Card - Memberships
3000	3000	Supplies not for resale
4000	3006	Equipment Purchased as Supplies - Items under \$10,000.00; sensitive; could be tracked on the inventory system - Campus Computer Store Supplies
3010	3010	Service Center-Supplies
3011	3011	Service Center-Central Stores
3210	3210	Purchasing Card Library Books
3211	3211	Purchasing Card Library Audio/Video Materials
3212	3212	Purchasing Card Library Subscriptions
7042	7042	Tuition Remission for Graduate Assistants - Graduate Assistants Tuition