



**UNIVERSITY OF NORTH FLORIDA**  
**Office for Research and Sponsored Programs (ORSP)**

**ORSP ACCOUNT CODE PROCEDURES**

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- II. Definitions
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**I. OVERVIEW**

ORSP expense account code series have been established for cost reimbursable awards. ORSP account codes allow budgeting by an account line basis rather than a pooled basis. One of the main purposes of the account code structure is to enable ORSP, principal investigators, and its local units to easily budget, monitor, report financial data in the appropriate categories, and view meaningful reports in Banner for internal financial management while ensuring compliance with sponsoring agencies and federal guidelines.

ORSP expense account codes are distinguished by the 5<sup>th</sup> digit of the account code being an “8”. Therefore, all ORSP account codes will be XXXX8X. To emphasize the use of the new account codes, the ORSP Research Development staff uses these account codes for proposal budgets. The ORSP Grants Accounting and Financial Management staff emails a copy of the budget along with the assigned ORSP account codes at the time an index number is given for a new Contracts & Grants award. The assigned account codes must be used when processing transactions for cost-reimbursable awards.

**II. DEFINITIONS**

Account Code-- six-character code used to classify revenues & expenditures by type and spending categories. It defines what kind of revenue you are depositing, or for what you are spending funds.

- This code is required input in Banner for all accounting transactions.
- 5xxxxx - Revenue

- 6xxxxx – Salaries, wages, and fringe benefit expenses
- 7xxxxx - General expenses

The fifth digit of an expense account code represents ORSP contracts and grants.

Cost Reimbursable Awards - Cost-reimbursable sponsored projects provide for payment of allowable *incurred* costs, to the extent prescribed in the agreement. These agreements establish a budget of total cost for the purpose of obligating funds and establishing a ceiling that the sponsor will not normally exceed. Requests for reimbursement of costs are most likely accomplished through either drawing-down funds via letter of credit or invoicing

Fixed Price - Sponsored Projects that are fixed price operate under an established price that is not subject to any adjustment on the basis of the contractor's cost experience in performing the agreement. This type of project places maximum risk and full responsibility for all costs and resulting profit or loss on the contractor. In these cases, the contractor is motivated to control costs, insure efficiency, and minimize the administrative burden on the contracting parties. When the fixed price total exceeds the total costs incurred, the remaining funds are considered residual balances.

Pooled Account Codes – Pooled account codes are account codes which are combined to establish budget availability. At the pooled level, budget is checked on the total amount of all account codes combined rather than the budget available separately for each account code. For pooled general expenditures, all account codes which start with “7” are combined to determine the budget availability of a project. For salary and wage expenditures, all account codes which start with “6” are combined to determine the budget availability of a project.

### **III. WHO IS AFFECTED BY THIS PROCEDURE**

This procedure applies to all new sponsored projects and programs as of July 1, 2008. It should be understood by Principal Investigators (PIs), Department Managers and Staff, Department Chairs, Deans, and the Office of Research and Sponsored Programs (ORSP) with cost reimbursable projects.

### **IV. PROCEDURES**

This section describes the procedures to follow for using ORSP account codes.

- 1) ORSP creates an index and provides budget authority for the project using the ORSP account codes.
- 2) ORSP notifies the PI of the index to be used and provides a copy of the budget with the established ORSP account codes to the PI.
- 3) The PI or designee creates a document in Banner. For sponsored projects which are cost-reimbursable, ORSP account codes should be used when creating direct pay invoices,

invoices, requisitions, change orders, travel requests, travel reimbursements, and budget amendments.

- 4) The PI or designee ensures there are sufficient funds on the account code before creating the Banner document.
  - a. If the incorrect account code is used, an insufficient funds notification will be received when the Banner document is created. If another account code is desired, a budget amendment form will need to be completed and forwarded to the ORSP Office for approval [http://www.unf.edu/research/ORSP\\_Forms.aspx](http://www.unf.edu/research/ORSP_Forms.aspx)
- 5) The PI or designee identifies the appropriate ORSP account code on the Banner form being created and routes the form through the approval queues for processing.

V. FORMS

**OFFICE OF RESEARCH AND SPONSORED PROGRAMS  
REQUEST FOR BUDGET AMENDMENT FORM  
FOR COST REIMBURSABLE AWARDS ONLY**

**INSTRUCTIONS:** Please complete this form and return to ORSP. An email confirmation will be sent to the Principal Investigator/ Project Director once approved. Some budget revision requests require prior agency approval. Please call this office at extension 2455 for detailed instructions.

**INDEX NUMBER:** \_\_\_\_\_ **BUDGET AMENDMENT #** \_\_\_\_\_

ACCOUNT CODE	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET (include all previously approved amendments)	TRANSFER		REQUESTED BUDGET
				TO:	FROM:	
-	<u>SALARIES:</u>			-	-	
-				-	-	
-	<u>EXPENDITURES:</u>			-	-	
715080	ORSP Cell Phone Allowances			-	-	
721080	ORSP Subawards less than \$25,000					
721081	ORSP Subawards greater than \$25,000					
721082	ORSP Other Contractual Services					
721083	ORSP Consulting Services					
732001	Telephone Charges					
732003	Telephone Equipment Rental					
732005	Suncom					
740880	ORSP Office Materials and Supplies					
740881	ORSP Lab Supplies					
740882	ORSP Educational Materials					
740883	ORSP Medical Supplies					
740884	ORSP Computers (<\$1,000)					
740885	ORSP AV Equipment (<\$1,000)					
740886	ORSP Lab Equipment (<\$ 1,000)					
740887	ORSP Office Furn & Equip (<\$1,000)					
740888	ORSP Communications					

		Equip (<\$1,000)				
740889	ORSP	Live Subjects for Research & Instr				
751080	ORSP	Repairs & Maint-Commodities				
752080	ORSP	Repairs & Maint-Services				
761000		Financial Aid Disbursements				
771006		Freight				
771010		Postage				
771025		Stipends				
771080	ORSP	Facilities and Admin Costs				
771081	ORSP	Participant Incentives				
771880	ORSP	Publication Fees				
771882	ORSP	Memberships				
771883	ORSP	Subscriptions				
771884	ORSP	Qualified Moving Expenses				
771885	ORSP	Food				
771980	ORSP	Rental of Space				
771981	ORSP	Rental of Equipment				
772180	ORSP	Travel-In State				
772280	ORSP	Travel-Out State				
772380	ORSP	Foreign Travel				
773080	ORSP	Recharges-PORL				
773081	ORSP	Recharges-FIE				
775080	ORSP	Printing				
775081	ORSP	Repairs/Maintenance				
775082	ORSP	Off Campus Printing				
777080	ORSP	General Liability Insurance				
777083	ORSP	Worker's Compensation				
791081	ORSP	Office Furniture (\$1,000+)				
791082	ORSP	Lab Equipment (\$1,000+)				
791083	ORSP	Office Equipment (\$1,000+)				
792080	ORSP	Desktops (\$1,000 or more)				
792082	ORSP	Laptops (\$1,000 or more)				
792083	ORSP	Servers (\$1,000 or more)				
793080	ORSP	Audio Visual Equip (\$1,000+)				
794180	ORSP	Communication				

	Devices (\$1,000+)				
<b>TOTAL:</b>					

**CERTIFICATIONS:**

(1) I certify that the proposed budget revision meets substantial scientific program propriety in relation to the objectives of the grant/index

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Principal Investigator/Project Director Signature Date

(2) I concur in certification (1) and recommend approval of this request which is consistent with the sponsoring agency and University policies.

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Additional Signature (if applicable) Date

(3) Based on the certifications above and our assessment that it is permissible under the sponsoring agency/University policies, this request is approved. (If not approved, this form will be returned to the Principal Investigator or Project Director.)

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Office of Research and Sponsored Programs  
Signature Date

**VI. APPENDIX**

**ORSP ACCOUNT CODES**  
***For Cost Reimbursable Awards Only***

Account Code		Description
715080	ORSP	Cell Phone Allowances
721080	ORSP	Subawards less than \$25,000
721081	ORSP	Subawards greater than \$25,000
721082	ORSP	Other Contractual Services
721083	ORSP	Consulting Services
740880	ORSP	Office Materials and Supplies
740881	ORSP	Lab Supplies
740882	ORSP	Educational Materials
740883	ORSP	Medical Supplies
740884	ORSP	Computers (<\$1,000)
740885	ORSP	AV Equipment (<\$1,000)
740886	ORSP	Lab Equipment (<\$ 1,000)
740887	ORSP	Office Furn & Equip (<\$1,000)
740888	ORSP	Communications Equip (<\$1,000)
740889	ORSP	Live Subjects for Research & Instr
751080	ORSP	Repairs & Maint-Commodities
752080	ORSP	Repairs & Maint-Services
771080	ORSP	Facilities and Admin Costs
771081	ORSP	Participant Incentives
771880	ORSP	Publication Fees
771882	ORSP	Memberships
771883	ORSP	Subscriptions
771884	ORSP	Qualified Moving Expenses
771885	ORSP	Food
771980	ORSP	Rental of Space
771981	ORSP	Rental of Equipment
772180	ORSP	Travel-In State
772280	ORSP	Travel-Out State
772380	ORSP	Foreign Travel
773080	ORSP	Recharges-PORL
773081	ORSP	Recharges-FIE
775080	ORSP	Printing
775081	ORSP	Repairs/Maintenance
775082	ORSP	Off Campus Printing
777083	ORSP	Worker's Compensation
777080	ORSP	General Liability Insurance
791081	ORSP	Office Furniture (\$1,000+)
791082	ORSP	Lab Equipment (\$1,000+)
791083	ORSP	Office Equipment (\$1,000+)
792080	ORSP	Desktops (\$1,000 or more)

792082	ORSP	Laptops (\$1,000 or more)
792083	ORSP	Servers (\$1,000 or more)
793080	ORSP	Audio Visual Equip (\$1,000+)
794180	ORSP	Communication Devices (\$1,000+)

\*\*The following commodity codes will continue using the University account code structure for cost reimbursable awards:

Account Code	Description
732001	Telephone Charges
732003	Telephone Equipment Rental
732005	Suncom
761000	Financial Aid Disbursements
771006	Freight
771010	Postage
771025	Stipends