

RUL Natural Account Definitions

NATURAL ACCOUNTS	DESCRIPTION	DEFINITIONS	EXAMPLES
12000	SALARIES REGULAR	Fixed compensation paid regularly for services.	Type 1, 6, 7, 8, 9
12300	WAGES OF LABOR (VOUCHER)	Casual & temporary staff paid hourly (includes Rutgers part-time students, all non-Rutgers students, and other casual & temporary staff)	Type 4
12500	STUDENT WAGES	Rutgers full-time students paid hourly.	Type 5
12700	OVERTIME	Compensation paid in addition to regular salary for hours exceeding set standard as specified by policies and contracts.	
12900	OTHER COMPENSATION	Compensation paid in addition to regular salary for short-term special jobs which are not part of the employee's usual function.	Acting pay, one-time bonuses, salaried TA/GA performing another job in a different department, etc.
13100	SHIFT PAY	Compensation paid in addition to regular salary for a scheduled period of work or duty specified by policies and contracts.	
13300	SUMMER EMPLOYMENT	Compensation paid to 10 month non-faculty employees during the months of July & August.	Usually TAs/GAs or 10-month employees performing another job in a different department and being paid an hourly wage.

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20100	FOOD	Expenses for food and beverages	Refreshments/meals for receptions/meetings/workshops that include non-Rutgers employees.
21000	SUPPLIES	Consumable supply items that must be replenished regularly as they are used up and small equipment items under \$250.	Pens, paper, rubber bands, staples, file folders, signs, flowers, photographs, calculator, etc
21200	COMPUTER SUPPLIES	Consumable computer supply items that must be replenished regularly as they are used up and small equipment items under \$250.	Toner cartridges, mouse, power cords, etc.
21800	SOFTWARE	The entire set of programs, procedures, and related documentation associated with a system and especially a computer system. (non-capitalized)	Excel, Word, virus protection, etc.
22000	VEHICULAR SUPPLIES	Consumable vehicular supply items that must be replenished regularly as they are used up.	Gas, oil, windshield washer fluid, etc.
30100	TELEPHONE INSTALL	Installation of telephone equipment and lines.	Adding or moving lines or equipment within a building.

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30200	TELEPHONE	Monthly service charges.	Telephones, computer communications equipment, service lines, etc. (Digital)
30300	MOBILE TELEPHONE	Monthly service charges for movable telephones.	Cell phones, pagers, etc.
30400	TELEPHONE TOLL CHARGES	Toll, message unit and other fees beyond the monthly service charge.	Local, long distance, directory assistance, etc.
30600	SUBSCRIPTIONS	A purchase by prepayment for a certain number of issues (as of a periodical)	Educational and professional publications used within a department or office and not made available to library users through IRIS.
30700	ADVERTISING	Costs of placing advertisements in print publications and on-line sites.	Personnel recruitment, event announcement, etc.
30800	MEMBERSHIPS	Costs for participating in organizations.	RLG, Palinet, Palci, UUGI, etc.
31000	OTHER SERVICES	Other services provided by incorporated entities and other non-University organizations not specified by other natural accounts within this document. Includes services provided by other University departments.	Purchase of catalog records, non-membership Palinet, Palci, SirsiDynix services, access fees, maintenance contracts for purchased software (i.e. TimeTrak), visas, office moves, campus book delivery, sponsor/support of various Univ & external Univ functions/programs, notary fees, creation of signs, etc.

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31100	PROFESSIONAL SERVICES	Specialized services provided by non-University individuals (must meet certain University requirements).	Consultants, independent personal service providers , etc.
31200	HONORARIA	Payment for personal service on which custom or propriety forbids a price to be set.	Guest lecturers, speakers, appearances, brief educational services by outside experts, etc.
31700	PUBLICATIONS	Print charges (does not include photocopies) for publications.	RUL Journal, library brochures, flyers, event announcements, letterhead paper and envelopes, business cards, etc. (may be provided by Mail & Document Services or outside vendor).
31800	EDITORIAL SERVICES	Editorial Services from non-University providers	Proof-reading and set-up services, graphic design
31900	PERFORMANCE FEES	Payment for performances.	Jazz ensemble, organist, choral group, etc fees for performing at special events.
32000	COPYING COSTS	Photocopying costs.	All copying costs from Imaging Services, Kinko's, etc.
32100	POSTAGE	Charges incurred to mail items by U.S. Mail or other carriers.	Stamps, postage meter usage, overnight courier fees, UPS, ILDS, etc.
34500	RENT - OTHER	Other rental or lease agreements not specified by other natural accounts within this document.	Vehicles, water coolers (including cost of water), rooms, equipment, etc.

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34600	RENT COMP TELEPHONE LINES	Monthly Service charges	Analog computer telephone lines
35000	TRAVEL	Travel costs incurred by Rutgers personnel and visitors (i.e. guest speakers)	Transportation, lodging and meals.
35100	TRAVEL RECRUITMENT	Travel costs incurred by individuals invited to the University to interview for employment.	Transportation, lodging and meals.
35550	EMPLOYEE MOVING EXPENSES	Moving and travel costs incurred by newly hired employees.	House hunting expenses, movers, transportation, etc.
35600	TRAINING	Expenses incurred by individuals for training classes/workshops.	Class/workshop fee, transportation, lodging and meals.
41000	REP & MAINT EQUIP	Repair, maintenance and upkeep of equipment both one-time repairs and service contracts	Typewriters, security systems, fax machines, copy machines, etc.
41500	REP & MAINT COMPUTERS	Repair, maintenance and upkeep of computer equipment both one-time repairs and service contracts	PC's, printers, servers, etc.
42000	REP & MAINT VEHICLES	Repair, maintenance and upkeep of vehicles both one-time repairs and service contracts	
63000	ALTERATIONS AND RENV	Alterations & renovations of space within a library/building.	Painting, creating or removing new office or wall, building group study rooms, installation of outlets throughout building, carpeting, etc.

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71000	ADD AND IMPROVEMENTS EQUIP	Equipment that exceeds \$250.	Video equipment, furniture, etc.
71500	COMPUTER EQUIPMENT	Computer equipment that exceeds \$250.	PCs, laptops, printers, servers, etc.
72000	ADD & IMPROVEMENT VEHICLES		

DK/NH (r/budget/natural codes definitions)
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