**Center for Global Education & Experience**

**Accounting Structure**

**BACKGROUND**

The accounting system is set-up similar to a pyramid structure. Each level provides more detail regarding the transaction.

Level 1 – Fund

Level 2 – Cost Center

Level 3 – Account Number

Level 4 – Sub-Object

**FUNDS (Scholarship funds are all cost Center 10629)**

|  |  |
| --- | --- |
| FUND | **DESCRIPTION** |
| 1000 | Fund used for Augsburg Abroad and general Office of International Programs & CGEE Transactions |
| 2007 | Lois Swenson Scholarship |
| 2004 | Mary Witt scholarship. Spending portion for scholarships. |
| E102 | Mary Witt scholarship (principal & interest; all gifts should go into this fund) |
| 2720 | Founder’s Fund |
| 2723 | Semester program scholarship fund. |
| 2726 | Winds of Peace – income and expense |
| E104 | Endowment fund for students of color scholarship - Yackel. |
| 2006 | Spending fund for students of color scholarship - Yackel. |
| E106 | Endowment fund for short-term program school for pre-seminary student – Yackel. |
| 2008 | Spending fund for short-term program school for pre-seminary student – Yackel. |

**COST CENTERS**

|  |  |
| --- | --- |
| **Cost Center** | **DEPT. NAME** |
| 10625 | CGEE Customized Programs |
| 10626 | CGEE Semester & Summer Programs |
| 10627 | CGEE Affiliate /3rd Party Summer & Semester Programs/Augsburg Exchanges |
| 10628 | Marketing & Communications |
| 10629 | CGEE Administration and Development |
| 10670 | Mexico |
| 10680 | Central America |
| 10690 | Southern Africa |

**OLD COST CENTERS (No Longer used)**

|  |  |
| --- | --- |
| 10600 | CGEE Finance & Coordination |
| 10605 | Marketing & Communications |
| 10607 | CGEE Projects |
| 10610 | CGEE Academic Programs Abroad |
| 10650 | CGEE International Travel Seminars |
| 10660 | Augsburg Abroad |

**TRANSACTIONS**

Income and expenses should be coded in the following format for check requests:

Costc-Acct-Fund-SubObj

10650-4030-1000-0000

Accounts ending in “0” are operating accounts.

Accounts ending in “1” are for project related expenses.

A project code should be used when applicable.

**INCOME**

**Refunds for students:**

Non-Augsburg students - Refund should be from the same account where the initial deposit was made.

Augsburg students – Request with a memo to enrollment with the student ID#. Debit CGEE or account where revenue was received.

**Trip Sponsor Deposits: Account 1110, Fund 1000, Proj code: SPON**

**INCOME:**

|  |  |  |
| --- | --- | --- |
| **ACCOUNT #** | **ACCOUNT TITLE** | **DESCRIPTION** |
| 4012-1000 | Semester/Summer Student Fees | Room, Board, Airfare. Separate from Tuition.   * Semester Fees--all participants regardless of school * Augsburg only Short-term Program (CPT) participants |
| 4030-1000 | Customized Programs Revenue | For Customized Programs CGEE runs for other programs (non Augsburg) |
| 4000-1000 | Tuition Revenue FT Students | Full time students on CGEE site program or Study Abroad affiliate programs |
| 4002-1000 | Tuition Revenue PT Students | Part time students on CGEE site program or Study Abroad affiliate programs |
| 4120-1000 | PRIVATE GIFTS & GRANTS | Contributions received. |
| 4255-1000 | INVESTMENT GAINS/LOSSES | Interest on bank accounts. |
| 4350-1000 | CAMPUS EVENTS | Receipts from events. |
| 4426-6730 | OTHER SOURCES | Receipts from rental of vehicles at field sites. |
| 4426-6672 | OTHER SOURCES | Receipts from rental of houses at field sites. |
| 4355-1000 | OTHER SOURCES | Receipts from sources not described in other accounts. |

|  |  |
| --- | --- |
| **Sub- Object** | **Country** |
| 6020 | Mexico |
| 6060 | Nicaragua |
| 6061 | Multiple Countries |
| 6062 | Namibia/Southern Africa |
| 6063 | Guatemala |
| 6064 | El Salvador |
| 6065 | Cuba |
| 6066 | Central America |
| 6067 | United States |
| 6058 | Other/Affiliate Location |
| 6059 | Exchanges |
|  |  |

**EXPENSES (Non-Project Related)**

Expenses should be charged to the account where the expenses were budgeted. Try not to charge expenses to accounts where you don’t have any funds budgeted.

|  |  |  |
| --- | --- | --- |
| **ACCOUNT #** | **ACCOUNT TITLE** | **DESCRIPTION** |
| 5000-1000 | ADMINISTRATIVE PAYROLL | Salaries for staff at site locations. |
| 5000-6862 | ADMINISTRATIVE PAYROLL | Overtime costs for employees. |
| 5000-6866 | ADMINISTRATIVE PAYROLL | Salaries for temporary staff at site locations. |
| 5004-1000 | FACULTY PTOL | PTOL costs for faculty. |
| 5006-1000 | STIPEND | Stipends for employees only. |
| 5006-6382 | STIPEND | Stipends for student workers. |
| 5010-1000 | BENEFITS | Benefits costs for Augsburg employees. |
| 5010-6690 | BENEFITS | Taxes paid for Augsburg employees. |
| 5010-6757 | BENEFITS | Cell phone allowances for Augsburg employees. |
| 5010-6869 | BENEFITS | Retirement benefits costs for Augsburg employees. |
| 5010-6876 | BENEFITS | Health insurance benefits costs for Augsburg employees. |
| 5050-6865 | STUDENT COMPENSATION | Salaries for summer interns. |
| 5050-6867 | STUDENT COMPENSATION | Salaries for student work study. |
| 5050-1000 | STUDENT COMPENSATION | Housing allowance for student workers. |
| 5290-1000 | MARKETING AND ADVERTISING | Marketing and advertising expenses. |
| 5300-1000 | CONSULTANTS | Fees paid to general consultants (computer, finance, accounting, etc.). |
| 5300-6501 | CONSULTANTS | Fees paid to general consultants (legal) |
| 5390-1000 | REFERENCE MATERIALS | Books and publications, other than periodicals, used for general reference. |
| 5400-1000 | SUPPLIES AND OTHER | General office supplies. |
| 5400-6551 | SUPPLIES AND OTHER | Software (Outside of IT). |
| 5440-1000  5440-6757  5440-6758 | COMMUNICATION  CELL PHONE  INTERNET | Telephone calls, fax transmissions.  Excludes employee cell phone allowances. |
| 5450-1000 | MAIL SERVICES | Postage and shipping expenses. |
| 5470-1000 | PRINTING | Printing of newsletters, brochures, business cards. |
| 5480-1000 | TRAVEL | CGEE staff travel not related to a project. |
| 5480-6610 | TRAVEL | CGEE staff travel for mileage reimbursement not related to a project. |
| 5480-6611 | TRAVEL | CGEE staff hotel expenses not related to a project. |
| 5480-6613 | TRAVEL | CGEE staff flight expenses not related to a project. |
| 5480-6614 | TRAVEL | CGEE staff car rental, taxi, or bus expenses not related to a project. |
| 5480-6616 | TRAVEL | CGEE staff meal expenses not related to a project. |
| 5490-1000 | BUSINESS MEETINGS | Meetings which are not directly related to a project and are not for promotion. |
| 5490-6616 | BUSINESS MEETINGS | Meals for meetings which are not directly related to a project. |
| 5500-1000 | DUES, FEES, REGISTRATION | Registrations dues and fees. |
| 5500-6600 | DUES, FEES, REGISTRATION | Membership dues paid to belong to organizations. |
| 5500-6601 | DUES, FEES, REGISTRATION | Registration fees to attend conferences. |
| 5500-6602 | DUES, FEES, REGISTRATION | Entrance fees. |
| 5500-6730 | DUES, FEES, REGISTRATION | Registration fees for vehicle tabs or taxes. |
| 5510-1000 | PROFESSIONAL DEVELOPMENT | Staff training and seminars. |
| 5580-1000 | FACILITY RENTAL | Expenses related to rent facilities. |
| 5620-1000 | EQUIPMENT REPAIR & MAINTENANCE | Expenses related to acquiring and repairing equipment (not vehicles). |
| 5620-6730 | EQUIPMENT REPAIR & MAINTENANCE | Expenses related to repair and maintain vans and cars at site locations. |
| 5700-1000 | BLDG REPAIR & MAINTENANCE | Costs to repair and maintain (not clean) houses at site locations. |
| 5710-1000 | THIRD-PARTY SERVICES | Outsourced functions (i.e. roofing, garbage/waste disposal, etc.). |
| 5710-6535 | THIRD-PARTY SERVICES | Used to pay Honorarium. |
| 5740-1000 | MAINTENANCE SUPPLIES | Cleaning supplies and miscellaneous small maintenance items, e.g. light bulbs. |
| 5802-1000 | ELECTRICITY | Electric bills at site locations. |
| 5804-1000 | FUEL | Heating fuel at site locations. |
| 5804-6730 | FUEL | Fuel for CGEE vans and cars. Not for rental vehicle fuel. |
| 5810-1000 | WATER | Water bills at site locations. |
| 5812-1000 | TAXES | Local taxes such as property tax. Include bank charges. |
| 5814-1000 | INSURANCE | Liability insurance costs. |
| 5815-1000 | BUILDING RENT | Office rent paid at site locations. |
| 5590-1000 | MISCELLANEOUS | Expenses not able to be categorized to other accounts. |

**PROJECT EXPENSES  
Most common accounts used for project expenses.**

**5301-1000 - Consultants**

**5391-1000 - Reference Materials**

**5401-1000 - Supplies**

**5441-1000 - Communication**

**5451-1000 - Postage**

**5481-6611 - Hotel**

**5481-6613 - Airfare**

**5481-6614 - Car rental, taxi, or bus expenses**

**5481-6616 - Meals, Restaurant**

**5491-1000 - Business Meetings**

**5491-6616 - Business Meetings Meals**

**5501-1000 - Dues, Fees & Registrations**

**5501-6600 - Membership Dues**

**5501-6601 - Conference Registrations**

**5591-6799 - Miscellaneous**

**5711-1000 - Third Party Services**

**5711-6535 - Honorarium**