

	NEW Object	NEW Object Name	Nature of expenses that should be recorded in each account:
	Salaries		
	5050000	Total salary budget	Account is used for budget pooling. FINANCE DEPARTMENT USE ONLY.
	5051010	Faculty salaries	Full-time faculty members' salaries, paid through Payroll. (Payments made by check or wire via the accounts payable department should not be recorded in this account. Chairs' salaries should not be recorded in this account.)
	5051011	Faculty salaries AP	Full-time faculty members' salaries, paid through wire or check request (non-Payroll) resulting in a voucher from Accounts Payable.
	5051020	Sabbatical pay	Sabbatical pay for faculty members on payroll.
	5051021	Sabbatical pay AP	Sabbatical pay for faculty members paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable.
	5051030	Thesis/independent study	Thesis/independent study salary payments made through the payroll department (for committee members and instructors).
	5051031	Thesis/independent study AP	Thesis/independent study salary payments paid (for committee members and instructors) through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable.
	5051040	Faculty non-contractual	Part-time faculty members' salaries, paid through Payroll.
	5051041	Faculty non-contractual AP	Part-time faculty members' salaries, paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable.
	5051050	Substitutes	Substitute faculty members' salaries, paid through Payroll.
	5051051	Substitutes AP	Substitute faculty members' salaries, paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable.
	5051060	Third party reimbursements	Monthly reimbursements received from AICAD (cash receipts). This account will have a credit balance.
	5053010	Chairs' salaries	Full-time department chairs' salaries, paid through Payroll.
	5053011	Chairs' salaries AP	Full-time department chair' salaries, paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable.
	5055010	Admin F/T salaries	Full-time administrative employees (exclude maintenance workers), paid through Payroll
	5055011	Admin F/T salaries AP	Full-time administrative employees (exclude maintenance workers), paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable
	5055020	Admin P/T sal<35hrs	Part-time administrative employees (exclude maintenance workers), paid through Payroll.
	5055021	Admin P/T sal<35hrs AP	Part-time administrative employees (exclude maintenance workers), paid through wire or check request (non-Payroll) resulting in a voucher from Accounts Payable
	5055030	Support help instrl	Instructional support employees on Payroll.
	5055031	Support help instrl AP	Instructional support employees paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable
	5055040	Maintenance salaries	Salary expenses incurred for maintenance staff, paid through Payroll.
	5055041	Maintenance salaries AP	Maintenance staff paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable
	5055050	Security salaries	Personnel hired to perform security activities, paid through Payroll.
	5055051	Security salaries AP	Personnel hired to perform security activities and paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable
	5055060	Overtime salary	Any employee who is not exempt from overtime, and is paid through Payroll.
	5055070	Manual salary adj	FINANCE DEPARTMENT USE ONLY. Salary accruals.
	5057010	Temp help	Personnel hired on a temporary, hourly basis or through a temporary service agency, and paid through payroll
	5057011	Temp help AP	Personnel hired on a temporary, hourly basis or through a temporary service agency, and paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable
	5057020	Freelance employees	Freelance employees providing temporary services who are issued a form 1099, and paid through payroll
	5057021	Freelance employees AP	Freelance employees providing temporary services who are issued a form 1099, and paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable
	5057090	Allocated Security Salaries	FINANCE DEPARTMENT USE ONLY.
	5057091	Allocated CAVA Salaries	FINANCE DEPARTMENT USE ONLY.
	5059010	Students @ SVA instr	Full-time and part time students working in instructional roles, who do not have work-study, and are paid through Payroll
	5059011	Students @ SVA instr AP	Full-time and part time students working in instructional roles, who do not have work-study, and are paid through wire or check request (non-Payroll) resulting in a voucher from Accounts Payable
	5059020	Students @ SVA admin	Full time and part time students working in administrative roles, who do not have work-study, and are paid through payroll.
	5059021	Students @ SVA admin AP	Account is used to record expenses incurred for full time and part time students working in administrative roles, who do not have work-study, and are paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable.
	5059030	Federal work study sals PR	Federal Work Study Program students who work during the academic year and in the summer, both on and off campus, and are paid through Payroll
	5059031	Federal work study sals A/P	Federal Work Study Program students who work during the academic year and in the summer, both on and off campus, and are paid through wire or check request (non-Payroll), resulting in a voucher from Accounts Payable.
	5059090	Salary Allocation	FINANCE DEPARTMENT USE ONLY.
	5059091	Salary Allocation CAVA	FINANCE DEPARTMENT USE ONLY.
	Benefits		
	5100000	Total Benefits Budget	Account is used for budget pooling. FINANCE DEPARTMENT USE ONLY.
	5101010	P/R tax fica contrib	PAYROLL USE ONLY.
	5101020	P/R tax unemploy all	PAYROLL USE ONLY. Employer contributions debited to this account. NYS employment taxes also vouchered to this account.

	NEW Object	NEW Object Name	Nature of expenses that should be recorded in each account:
	5101030	NYC commuter tax - mctmt - bus	Transit taxes recorded through journal entries.
	5101041	P/R Foreign pay	PAYROLL USE ONLY.
	5102010	Medical plan	Entries through payroll: employee contributions are credited this account, employer contributions are debited to this account. Cash receipt entries: cash receipts from COBRA payments are credited to this account. Invoice for faculty medical is credited to this account. Small CIGNA payments are vouched to this account.
	5102020	NYS disability	PAYROLL USE ONLY.
	5102030	Life insurance	Entries through payroll: employee contributions are credited this account, employer contributions are debited to this account. Hartford Life Insurance payments are vouched here
	5102040	Accrued health benefit exp	Monthly journal entries to accrue health insurance expenses.
	5103010	SVA 401k provis/actl	PAYROLL USE ONLY. Employer contributions debited to this account.
	5103020	SVA pensions pymts	No activity FY10/11
	5103030	Non-qualified plan exp	Reliance Trust Company payments are vouched to this account.
	5105010	Emp/family waiver	Tuition waivers related to SVA employees and their families attending undergraduate and graduate courses at SVA.
	5105011	Emp/family CE waiver	Tuition waivers related to SVA employees and their families attending Continuing Education courses at SVA.
	5107010	Faculty awards	No activity FY10/11
	5107020	Employee appreciation program	Physical gifts purchased for employees. (Purchases vouched to this account.)
	5107030	Transitchek admin fees	Transit Center, Inc. payments vouched to this account.
	5107040	Other misc benefits	No activity FY10/11
	5108090	Allocated benefits	Journal entries to allocate benefit expenses to functional areas.
	Non-Salary		
	5200000	Total non-salary budgets	Account is used for budget pooling. FINANCE DEPARTMENT USE ONLY.
	5250000	Total instructional budget	Account is used for budget pooling. FINANCE DEPARTMENT USE ONLY.
	Instructional Expenses		
	5251010	Guest lecturers/Actors	Guest lecturers, speakers, and actors who bill the institution for services performed. This account is also be used to pay Honorariums
	5251020	Models	Models who bill the institution for services performed, and will be issued Form 1099.
	5251030	Guest thesis reviewer	Guest thesis reviewer code for instructional dept
	5251040	Photo Global	Photo Global expense
	5251050	Disability services	Services required for disabled students (account is used to by the Office of Student Affairs).
	5252010	Instructional supplies	Supplies for the classroom or studio: supplies intended for instructional use such as chemicals, clay, camera supplies, plaster, paper, plaster, set materials, tools, editing supplies, and copier supplies. Equipment, furniture, and software should not be charged to this account.
	5252020	Material purch for resale	Materials and supplies purchased for resale to individuals, organizations, or other organizational units of the institution. All materials and supplies charged to customers on work orders should be charged to this account.
	5254010	Instructional capital lease	ONLY for instructional capital leases (leases of computer equipment and furniture intended for instructional use). Administrative capital leases (leases of computer equipment and furniture for administrative use) should be charged to 5405010 Admin capital lease. Leases of office equipment (such as fax and copying machines) are considered operating leases and should not be charged to this account.
	5254015	Instructional oper lease	ONLY for instructional operating leases (leased office equipment such as fax machines, copiers, etc. intended for instructional use). These operating leases are currently maintained by Purchasing. Administrative operating leases (of office equipment including fax machines and copiers) should be charged to 5405015 Admin oper lease. Leases of office furniture and computers are considered capital leases and should not be charged to this account.
	5254020	Library materials	Materials and supplies used in the library. Includes expendable items such as all instructional books and other instructional aids. Include items under \$3,000 each/per unit. Items over \$3,000 should be capitalized.
	5254025	Glaser Achive Exp	LIBRARY USE ONLY
	5254030	SVA theatre rental	Renting out the SVA theatre.
	5254040	Furniture < \$3k Instrl	Furniture (chairs, desks, etc) intended for instructional use and less than \$3,000 per item/unit (not total cost of the purchase). Items over \$3,000 per item/unit should be coded to account 5254060.
	5254050	I Non-capitalized equip < \$3k	Equipment intended for instructional use and less than \$3,000 per item/unit (not total amount of the purchase) and therefore do not meet the criteria for capitalization. Examples include darkroom equipment, finishing equipment, and film/video blanks. Items over \$3,000 per item/unit should be coded to account 5254060
	5254060	I Capitalized furn & equip > \$3k	Furniture and equipment intended for instructional use: each piece of furniture or equipment should exceed \$3,000 per unit/ item. Items in this account will be capitalized by Finance
	5255010	Software - Instrl	Purchasing or development of software or software licenses for instructional use.
	5255020	Software maintenance Instrl	Software license maintenance intended for instructional use.
	5255030	Website	Developing, hosting, and maintaining an instructional department's website.
	5255040	Technology exp Instrl	Computer supplies and hardware intended for instructional use.

	NEW Object	NEW Object Name	Nature of expenses that should be recorded in each account:
	5255050	Equip repair & maint Instrl	Repair and maintenance on equipment intended for instructional use, including hardware equipment
	5257010	Program/workshop exps	Account for instructional programs and workshops, including but not limited to the following: Arts Aboard, Art for Kids, etc.
	5257015	Student Meals	Meals for program participants/students.
	5257016	Student Transportation	Transportation for program participants/students.
	5257020	Prog development	Expenses related to new program development for any instructional program that is not yet a department at SVA
	5257030	Student activities	Student programs and student workshops, including but not limited to the following: The Designer as Author, Event "25", Art in America, Silas Rhodes Tribute, CDF Workshop, CESNY Workshop, DUOC Creative Summer, Animation Workshop, and Art Therapy Workshop.
	5257040	Accreditation	Expenses related to accreditation (e.g., Middle States self-study, The National Association of Schools of Art and Design (NASAD) etc.)
	5258005	Recruiting - Instructional	Recruitment of prospective instructional employees: airfare, transportation, lodging, meals, and other necessary expenses related to the recruiting, job interview, or hiring process
	5258010	Exhibits & shows	Instructional departmental exhibits and shows.
	5258020	Other instructional exp	All other instructional class expenses not included in any of the above categories.
	5259090	Allocation	FINANCE DEPARTMENT USE ONLY. For allocation purposes.
	<i>Non-instructional expenses</i>		
	5400000	Total operating budget	Account is used for budget pooling. FINANCE DEPARTMENT USE ONLY.
	5400510	Supplies	Supplies for the office, such as paper, stationary, scissors, toners and pens.
	5400520	Electrical supplies	Electrical supplies.
	5400530	Janitorial supplies/toxic disp	Janitorial supplies and toxic disposal items.
	5400540	Paints & paint suppl	Paint and paint supplies.
	5400550	Uniforms	Uniforms, including the cleaning of uniforms.
	5400560	Plumbing supplies	Plumbing supplies.
	5400570	Life safety materials & suppl	Life safety materials and supplies.
	5402010	Travel exps	Transportation of current faculty and staff (automotive mileage, taxis, tolls, car rentals, etc.)
	5402012	Underground Images Expense	Underground Images Expense
	5402015	Lodging	Lodging for current Faculty and Staff (such as Hotel, hostal, Bed & Breakfast, Guest house, etc.)
	5402020	Conference fees	Attending a conference. Excludes travel and meal expenses of the conference.
	5402510	Meals	Meals for faculty and staff during business travel or while attending a conference. General business meals should be charged here.
	5402520	Entertainment	Entertainers who bill the institution for services performed. This account should not be used to pay for company functions or events. Use account 5402540 for entertainment for company functions or events
	5402530	Dept meetings	Department meeting expenses. Includes travel, meals, refreshments, and other items incidental to the meeting
	5402540	Company events	Special function or company event. Includes food, decorations, catering services, and entertainment
	5403010	Postage	Fees charged by US Postal Service, FedEx, or any external company providing delivery or courier services. Use this account for the internal billing of postage
	5403020	Printing	Vendors printing publications for distribution internally. Includes catalogs, newsletters, forms, etc.
	5403030	Press fees	Fees charged by the Visual Arts Press. Printing invoices from other vendors should not be charged to this account.
	5403510	Advertising	Advertisements (for recruitment of students) via newspapers, agencies, websites, or TV/Radio stations.
	5403520	Poster & publication	Vendors printing publications for distribution externally. Includes posters, brochures, etc.
	5403530	Promotion	For promoting the institution, its programs, or courses. Usually in the form of giveaways (coffee mugs, headphones, etc). Items used for the recruitment of students should be charged to account 5403510 "Advertising".
	5404010	Software - admin	Purchasing or use of software or software licenses for administrative (non-instructional) use
	5404020	Technology exp	Computer supplies, including shredders, printers, scanners, or anything attached to a computer (excluding software) for administrative (non-instructional) use. Computer disaster recovery expenses are also coded here.
	5404030	Maintenance fees	Maintenance of software or technology intended for administrative (non-instructional) use
	5405010	Admin capital lease	ONLY for administrative capital leases (leases of computer equipment and furniture intended for administrative use). Instructional capital leases (leases of computers and furniture intended for instructional use) should be charged to 5254010 Instructional capital lease. Leases of office equipment (such as fax and copying machines) are considered operating leases and should not be charged to this account.
	5405013	Tech lease place holder	Use ONLY when submitting requisitions for leasing of technology. As the name of the account implies this will be a temporary item, after your request is purchased and placed on a lease the original requisition(s) will be purged zeroing out the Placeholder account and your budget will be charged with the appropriate monthly lease costs.
	5405015	Admin oper lease	ONLY for administrative operating leases (leased office equipment such as fax machines, copiers, etc. intended for administrative use). These operating leases are currently maintained by Purchasing. Instructional operating leases (leased office equipment such as fax machines, copiers, etc. intended for instructional purposes) should be charged to 5254015 Instructional oper lease. Leases of office furniture and computers are considered capital leases and should not be charged to this account.

	NEW Object	NEW Object Name	Nature of expenses that should be recorded in each account:
	5405016	Rent - Other	Various rental expenses. (Building rent and Student housing residence rent should be charged to 5407010)
	5405020	Auto leasing	Rental of the campus shuttle bus.
	5405040	Furniture < \$3k	Furniture (chairs, desks, etc) and small appliances (A/C units, refrigerators, etc.) intended for administrative use and less than \$3,000 per item/unit (not per total amount of the purchase). Items over \$3,000 per item/unit should be coded to account 5405060. Small appliances (window A/C units, refrigerators, etc.) should be charged to the department of the building that they will be placed in.
	5405050	Non-capitalized equip < \$3k	Equipment intended for administrative use that is less than \$3,000 per item/unit (not based on the total dollar amount of the purchase) and therefore do not meet the criteria for capitalization. Examples include printers, hard drives, modems, and key boards. Items over \$3,000 should be coded to account 5405060.
	5405060	A Capitalized furn & equip > \$3k	Furniture and equipment intended for administrative use that is greater than \$3,000 per item/unit (not based on the total cost of the purchase). Items in this account will be capitalized by Finance.
	5405090	Capitalized furn & equip contra	Manual journal entries to capitalize furniture and equipment > \$3K. (This account should only be opened in the allocation department in each area/function.
	5406010	Professional development	Training for SVA faculty and staff.
	5406020	Memberships & dues	Individual or institutional membership fees for professional organizations.
	5406030	Subscriptions	Cost of books, periodicals, and subscriptions to magazines or newspapers. (This account is used to record expenses incurred by any department except the library.) Do not record the cost of library books or other instructional books in this account.
	5406040	Professional services	Professional services not included in other accounts. Includes photo fees used by publications and external relations and freelance author fees used by school publications
	5406045	Freight out	For CAVA cost of goods solds use only - Delivery cost
	5406050	Office exps misc	Account is used to record expenses incurred for miscellaneous office expenses intended for administrative use
	5406055	Self Ins-Student Accidnt Claim	
	5406060	Contingency	FINANCE DEPARTMENT USE ONLY
	5406065	Weather Related	FINANCE DEPARTMENT USE ONLY (should only be use in General Corp (Dept # 505050)/Building depts
	5406070	Water & related rentals	Bottled water deliveries intended for administrative use.
	5406080	Development/fundraising costs	Development and fundraising. (Account should only be open in the Office of Dev & Alumni Affairs department.)
	5406090	Student programs	Account is open in Office of Student Affairs, Radio Station WSWA, Residence Life and VASA. Account is used to record expenses incurred for programs for students including drug store items, etc
	5407010	Rents - buildings	Building rent and student housing residence rent.
	5407040	Real estate taxes	New York City real estate taxes for SVA owned and leased buildings.
	5407050	NYC commercel rent tax	New York City commercial tax rent on non-residential buildings that SVA rents.
	5407060	Co-op maint fee	Co-op maintenance fees for 50 Lexington.
	5407510	Building repair & maint	Minor repairs or maintenance to all buildings to keep assets in a normal, usable condition (in accordance with local law 11). These expenses are not required to be capitalized.
	5407519	Oper lease maint contr	ONLY for maintenance on administrative operating leases. These administrative operating leases and associated maintenance contracts are currently maintained by Purchasing. Other equipment maintenance contracts (not associated with operating leases) should be charged to 5407521 Equipment maint contr
	5407520	Equip repair & maint	Minor repairs to all equipment to keep assets in a normal, usable condition. These expenses are not required to be capitalized.
	5407521	Equipment maint contr	Contractual maintenance service agreements. Examples include service contracts for the maintenance and repair of office machines, heating or cooling equipment, elevators and transportation equipmen
	5407522	Air conditioner repairs & maint	Minor air conditioner repairs or maintenance which are not required to be capitalized
	5407523	Elevator repairs & maint	Elevator repairs and maintenance. This account should only be open in building departments. Elevator maintenance contracts should be charged to account 5407521.
	5407530	Safety & material storage	Safety and material storage (such as acids, paints, etc.). This account will mainly contain items charged by the Environmental Health & Safety department
	5407531	Environmental tests	Environmental tests. This account will mainly contain items charged by the Environmental Health & Safety department
	5407532	Rubbish removal	Rubbish removal services for SVA owned and leased buildings.
	5407533	Recycling	Recycling services for SVA owned and leased buildings.
	5407534	Cleaning	Cleaning services for SVA owned and leased buildings. Does not include the summer cleanout or room painting of student housing residences
	5407535	Externimation	All extermination services. This account should only be open in building departments.
	5407550	Dormitory cleanout	Annual spring/summer cleanout of student housing residences.
	5407555	Room painting	Annual spring/summer room painting of student housing residences. Room painting at other times is also charged to this account.
	5407560	Building fees misc	Miscellaneous building fees including permits, licenses, porter wages, and fines for SVA owned and leased buildings
	5407570	Security & other prote	Security services for SVA owned and leased properties. Door locks and repairs of security cameras should also be charged to this account.
	5407580	Carpentry/building supplies	Carpentry and building supplies for SVA owned and leased properties. (Electrical supplies should be charged to account 5400520. Paint supplies should be charged to account 5400540. Plumbing supplies should be charged to account 5400560.
	5407581	Signage	Signage fees for SVA owned and leased properties.

	NEW Object	NEW Object Name	Nature of expenses that should be recorded in each account:
	5407582	Emergency response material	Emergency response materials for SVA owned and leased properties.
	5407583	Testing equipment & tools	Testing equipment and tools for SVA owned and leased properties.
	5408510	Insurance prop & liabl	Insurance policies including commerical auto, umbrella, crime, commercial packages, boiler and machinery, excess liability, workers compensation, professional liability, life insurance, and international packages.
	5408590	Allocated insurance	Account is used for allocating insurance expenses via manual adjustments.
	5409010	Telephone & communication	Communication equipment and services: telephones, cell phones, pagers, long distance carrier expenses, the purchase of conference calling services, and local charges when traveling
	5409020	Gas & oil	Gas services (natural, butane, etc.), coal, and heating oil to all properties both owned and leased. Gas for use in laboratories should be charge to instructional materials and supplies.
	5409030	Utils electric	Electrical services to SVA owned and leased properties. Includes ConEdison and Direct Energy vendors
	5409040	Utils water & sewer	Water and sewage services to all SVA owned and leased properties.
	Non-cash rent		
	5451010	Non-cash rent amortization	Amortization of non-cash rent, including lease modification fees, in accordance with FAS13.
	5451020	Rents - FAS13 deferred rent	Portion of building rent which has been deferred from the total straight-line monthly rent expense. This account is a non-cash account
	Cost of goods sold		
	5501010	Cost of goods sold	For CAVA cost of goods sold use only.
	5501020	Freight in	For CAVA cost of goods sold use only.
	5501030	Shrinkage	For CAVA cost of goods sold use only.
	5501040	Restocking fees	For CAVA cost of goods sold use only.
	5501045	Purchase returns and discounts	For CAVA cost of goods sold use only.
	5501050	SVA theatre - concessions	Concessions purchased for resale at the SVA theatre. Typically vending and other food items.
	Financial aid expense		
	5551010	Scholarships grants & waivers	Institutional aid and awards issued to students and approved by the Office of Financial Aid.
	5551020	Visual arts appeal grant	Visual Arts Appeal Grant issued to students and approved by the Office of Financial Aid.
	5551030	SVA contributions	SVA's 25% matching contribution of the SEOG.
	5551040	Schlr tuition rebate	No activity FY10/11
	5551050	Internship tuition waiver	Internship tuition waivers issued to student and approved by the Career Development Office
	5551060	Amounts waived	Miscellaneous waiving of costs on student invoices.
	5551070	Special waiver:chm/pres/vp	Special waivers issued and approved by the Chairman, President, or Vice President's Office.
	5555010	Departmental awards	Awards issued to students for specific achievements and approved by the Office of Financial Aid.