

# The Ledger

A Newsletter of the University Controller's Organization

Website: <http://www.controller.vt.edu>

Vol. E, No. 174

October 21, 2020

## Requesting New Banner Funds from Controller's Office

To streamline department requests to establish the Banner funds described below, the Controller's Office now uses a web-based form (Google) for collecting information. Upon submitting your information [here](#), the General Accounting team receives a notification and responds to the requestor. The Controller's Office processes new fund requests for the fund types listed below.

- State Auxiliary Revenue (150XXX)
- 208 Revenue Funds (108XXX)
- 229 Revenue Funds (109XXX)
- Local Auxiliary Revenue (655XXX)
- Local Auxiliary Expense (655XXX)
- Field Trip within the USA (653XXX)
- VTF Fellowship (656XXX)
- Other Local (659XXX)

The nature of the activity determines the responsible department for establishing funds and is available [here](#).

The link to complete and submit the new form is available at the following location (<https://www.controller.vt.edu/forms.html>):

The screenshot shows the Virginia Tech Controller's Office website. At the top, there is a search bar and a navigation menu with links: QUICKLINKS, HOME, FUNCTIONAL UNITS, FORMS, PROCEDURES, TRAINING, ABOUT US, and A TO Z INDEX. Below the navigation menu, there is a section titled 'Forms' with a list of forms. A red arrow points to the 'Controller's Office New Fund Request Form' in the list.

Form Name	Description	Last Updated
Banner Finance System Access Request	Request Access to the Banner Finance System	1/24/06
Controller's Office New Fund Request Form	New Local/Revenue Fund Note: E&G Fund Requests are handled by the Budget Office Overhead Fund Requests are handled by the Research Division	05/04/16
HokieMart Access Forms	Link to HokieMart access forms for On Behalf of Requestor, Approver, Requestor, & Receiver. HokieMart Access Tutorial	08/03/17
Journal Entry (Transfer) Form (.xlsx)	Adjustments such as correction of errors and transfer of expenditures between funds Journal Entry Transfer Form Tutorial	08/03/17
Travel Approver Request	Access request form for travel approvers	12/17/14

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Vol. E, No. 174

October 21, 2020

## Chrome River Supported Web Browsers

Due to Microsoft's continued efforts to decommission Internet Explorer, Chrome River users should use Google Chrome, Microsoft Edge, Mozilla Firefox, or Apple Safari for optimal performance. Please contact Ashley Dunn, Travel Supervisor (ahosey@vt.edu or 540-231-8551) with any questions regarding the information above.

## Policy 3600: Funds Handling & Deposit of State/Local Funds

The Office of the University Bursar is committed to the fiscal stewardship of university funds to prevent mishandling of state and local funds, to safeguard against loss, and to protect employees. The procedures for funds handling are defined in [Policy 3600: Funds Handling and Deposit of State and Local Funds](#) to ensure proper handling and recording of university revenues whether a collection point is a regular, casual, or one-time basis funds handler.

To continue to achieve this goal, the Bursar's Office has updated Policy No. 3600 to define overall guidelines and assist departments with implementing these guidelines in daily operations. Departments and units must utilize Bursar approved payment channels where feasible to reduce or eliminate the need to handle funds. Approved payment channels include billing and collection through the university Accounts Receivable system, university preferred payment gateways for accepting payment cards and electronic checks, vendors paying by ACH or wire, and remittance of payments directly to the Bursar's Office for processing in lieu of mailing to the department or unit. Implementation of internal controls ensures funds received are appropriately secured, deposited, and recorded in the university's financial systems in a timely manner. Policy revisions include updated guidelines on the amount of cumulative receipts necessary to require a deposit and the appropriate safeguards to secure funds until deposited. Departments or units that collect funds on a regular basis should continue to make deposits daily and must have a Bursar approved funds handling plan. Casual or one-time collectors are required to meet minimum procedures as outlined in Policy No. 3600.

Training courses for the university cashiering system, CASHNet, and Funds Handling are both available online through Canvas. Resources are available on the Bursar website for training and policy requirements. The updated Policy 3600: Funds Handling and Deposit of State and Local Funds is also available on the Bursar website for review. Please send any inquiries to Jesse Low, [jhlow@vt.edu](mailto:jhlow@vt.edu), and Becky Ford, [huffmanb@vt.edu](mailto:huffmanb@vt.edu).

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Vol. E, No. 174

October 21, 2020

## Deactivation of Infrequently Used Expenditure Account Codes

To simplify the process for selecting an account code for an expenditure, the Controller's Office performed an analysis of account code use for the past five fiscal years. The review concentrated on account codes with little to no use from both a dollar and transaction count perspective, and preserved special purpose account codes with infrequent use. Approximately 150 account codes were deactivated and users can use Schedule A below to learn about deactivated codes and the suggested alternative code.

A listing of account codes is available at [here](https://www.controller.vt.edu/accountcodes), (<https://www.controller.vt.edu/accountcodes>). Additionally, we are currently in the process of refreshing this portion of our website. In the near term, our website will be refreshed to reflect these changes. Over the longer term, we will update the look, feel, and functionality to provide a better user experience when researching account codes. Communications regarding these changes will occur once more progress is made.

Contact Derek Scheidt, Manager of General Accounting with inquiries ([derek87@vt.edu](mailto:derek87@vt.edu), 540-231-8624).

The screenshot shows the Virginia Tech Controller's Office website. At the top left is the Virginia Tech logo and the word "CONTROLLER". To the right is a search bar. Below the logo is a navigation menu with links: QUICKLINKS, HOME, FUNCTIONAL UNITS, FORMS, PROCEDURES, TRAINING, ABOUT US, and A TO Z INDEX. The main content area is titled "Account Code Listing" and includes a breadcrumb "Controller Home". There are three main sections: "Account Code Explanations" with links for Salary/Wage Expenses, Other Expenses, and Detailed account code listing; "Quick Navigation" with links for Equipment (Costing more than \$2000), Other Operating Expenses, Salaries & Wages, Revenues, and Subcontracts; and a "Printable Abbreviated Account Code Listing" section with a dropdown menu showing "Other Operating Expenses", "Salaries & Wages", and "Revenues". To the right of these sections is a table titled "Contractual Services (i.e. Postage, Shipping, Telecommunications, Printing, & Maintenance)".

Account	Description
12050	Seat Management Services
12110	Freight and Express Services
1211M	Office, Lab Equip moving
1211U	Freight - Unallowable
12120	Outbound Freight Services
1212U	Outbound Freight Serv - Unallowable

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Vol. E, No. 174

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	<b>Schedule A</b>
<b>Account Deactivated</b>	<b>Account to Use Going Forward</b>
1211U Freight - Unallowable	1244U Expert Services - Unallowable
1212U Outbound Freight Serv - Unallowable	1244U Expert Services - Unallowable
1213A Messenger Serv - Payroll	12130 Messenger Services
1213U Messenger Services - Unallowable	1244U Expert Services - Unallowable
12141 Postal Services - Overpayments	12140 Postal Services
12142 Postal Svcs - Permit 10	12140 Postal Services
12143 Postal Svcs - Postage Due	12140 Postal Services
1214U Postal Services - Unallowable	1244U Expert Services - Unallowable
12155 Docuprint	12150 Printing Services
12157 Copier Management Supplies	12153 Copier Management Program
1215U Printing & Engraving - Unallowable	1244U Expert Services - Unallowable
12171 Fixed Phones (Non-State)	12170 Telecommunications (Non-State)
12172 Cellular phones/pagers (Non-State)	12170 Telecommunications (Non-State)
12173 Video Telecom Services (Non-State)	12170 Telecommunications (Non-State)
1217U Telecomm (Non-State) - Unallowable	1244U Expert Services - Unallowable
12181 Fixed phones	12180 Other Telecom Services (State)
12183 Video Telecommunication Services	12180 Other Telecom Services (State)
1218U Telecomm Serv (State) - Unallowable	1244U Expert Services - Unallowable
1221U Org. Memberships - Unallowable	1244U Expert Services - Unallowable
1222U Publication Subscriptions-Unallowab	1244U Expert Services - Unallowable
1226U Training Consulting Ser-Unallowable	1244U Expert Services - Unallowable
12422 Investment Management Services	12420 Fiscal Services
12423 Dev/Mgt Endowment Services	12420 Fiscal Services
12424 Receipt Processing Services	12420 Fiscal Services
1242U Fiscal Services - Unallowable	1244U Expert Services - Unallowable
12448 Ed. Conference Satellite Services	12440 Other Mgmt. & Expert Services
12449 Ed. Conference Telecomm. Services	12440 Other Mgmt. & Expert Services
1244E Carilion Contractual Services	12440 Other Mgmt. & Expert Services
1244L Value Engineering (Outside Firm)	12440 Other Mgmt. & Expert Services
1244P Building Envelope Consultant	12440 Other Mgmt. & Expert Services
1244Q Scheduling Consultant	12440 Other Mgmt. & Expert Services
1244T Project Mgmt - 3rd Party	12440 Other Mgmt. & Expert Services
1244Y Geotechnical Services	12440 Other Mgmt. & Expert Services
12451 CEU Recording Fees	12453 Other Cont. Educ. Services
12452 Cont. Ed. Pgm. Certificate Framing	12453 Other Cont. Educ. Services

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Vol. E, No. 174

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12462 Promotional Brochures	12465 Other Promotional Services
12463 Promotional Flyers	12465 Other Promotional Services
12464 Promotional Letters	12465 Other Promotional Services
12466 Promotional Posters	12465 Other Promotional Services
12467 Envelopes - Promotional Mailings	12461 Direct Mail Marketing Services
12468 External Mailing List Rental	12461 Direct Mail Marketing Services
12469 Internal Mailing List Rental	12461 Direct Mail Marketing Services
1246B Promotional 1st Class Postage	12461 Direct Mail Marketing Services
1246C Promotional 3rd Class Postage	12460 Other Public Relations Services
1246D Promotional 3rd Cl.Oversize Postage	12460 Other Public Relations Services
1246E Promotional 3rd Class Post-Outside	12460 Other Public Relations Services
1246M Promotional Media/Photo services	12461 Direct Mail Marketing Services
1246U Public Rel Serv - Unallowable	1244U Expert Services - Unallowable
1248U Media Serv - Unallowable	1244U Expert Services - Unallowable
124ZB VT ESC/SWM Review and Inspection	12440 Other Mgmt. & Expert Services
124ZE FFE Coordination Services	12440 Other Mgmt. & Expert Services
124ZF Envior-Mgtn/Offsets/Permits/Etc	12440 Other Mgmt. & Expert Services
124ZG Water Modeling-Distrn/Sanitary/SW	12440 Other Mgmt. & Expert Services
124ZH Special Capital Project Consultant	12440 Other Mgmt. & Expert Services
124ZM Booking Commission	12440 Other Mgmt. & Expert Services
1251U Custodial Services-Unallowable	1244U Expert Services - Unallowable
12612 Bidding & Construction Admin Svsc	12611 Administrative Charges
1264U Food Prep. Serv. - Unallowable	1244U Expert Services - Unallowable
1267U Prod Serv - Unallowable	1244U Expert Services - Unallowable
1275A Cloud Services-Hosted Offsite	12750 Software Maintenance Services
1299C Uncollectible Recoveries	12990 Intra-Agency Recoveries-Services
1313U Stationary & Forms - Unallowable	1312U Office Supplies - Unallowable
13211 Coal - Electricity Generation	N/A
1323B Boat Gasoline	13230 Gasoline - Other Uses
13241 Vehicular Oil	13240 Oil - Other Uses
1333U Manufacturing Supplies -Unallowable	1257U Ph Plt R&M - Unallowable
13419 Lab Plants	13410 Other Laboratory supplies
1351U Building R&M Materials-Unallowable	1257U Ph Plt R&M - Unallowable
1353U Elec R&M - Unallowable	1257U Ph Plt R&M - Unallowable
1355B Boat Repair & Maint Supplies	13550 Vehicle Repair & Maint Materials

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1362U Food Supplies - Unallowable	1363U Food Serv Supplies - Unallowable
13632 Supplies Used in Food Preparation	13631 Supplies Used in Food Service
1371AA Drainage	13710 Agricultural Supplies
1371AB Lubricants	13710 Agricultural Supplies
13741 Ed. Program Duplication/Copying	13740 Gen. Educational Supplies
13743 Ed. Program Notebook Inserts	13740 Gen. Educational Supplies
13744 Ed. Program Covers (silk screen)	13740 Gen. Educational Supplies
13745 Ed. Program Folios	13740 Gen. Educational Supplies
13746 Ed. Program Dividers	13740 Gen. Educational Supplies
13748 Ed. Program Menus	13740 Gen. Educational Supplies
13749 Ed. Program Tent Cards	13740 Gen. Educational Supplies
1374A Ed. Program Agenda/Syllabus	13740 Gen. Educational Supplies
1374C Ed. Program Pens and Pencils	13740 Gen. Educational Supplies
1374D Ed. Prgm. Medical/Lab Supplies	13740 Gen. Educational Supplies
1374G Ed. Program DP Supplies	13740 Gen. Educational Supplies
1374H Ed. Program small equipment	13740 Gen. Educational Supplies
1374K Ed. Program Lab Support Supplies	13740 Gen. Educational Supplies
1374U Educ Supplies - Unallowable	1312U Office Supplies - Unallowable
13783 CE Guest/Companion Programs	13780 Recreational/Promotional Supplies
13785 Promotional Art Supplies	13780 Recreational/Promotional Supplies
13786 Promotional Audio Visual Supplies	13780 Recreational/Promotional Supplies
1378E Play & Pract - Equip Rm	13780 Recreational/Promotional Supplies
13960 Ind. Cost Recoveries-Aux. Supplies	No significant activity past 5 years.
13996 VTF Recoveries-Supplies	13990 Intra-Agency Recoveries-Supplies
13997 Other Outside Recoveries-Supplies	13990 Intra-Agency Recoveries-Supplies
14119 Hokie Spirit Memorial Fund Payments	No significant activity past 5 years.
14520 Grants to Nongovernment Orgs	No significant activity past 5 years.
14960 Ind. Cost Recoveries-Aux. Awards	No significant activity past 5 years.
15140 Inland Marine Insurance	15150 Marine Insurance
15220 Central Processor Capital Leases	No significant activity past 5 years.
15359 Shared CESA Facility Expenses	15357 CESA Student Housing Expenses
1535U Bldg Rent - Unallowable	1537U Land & Bldg Rent - Unallowable
1536U Land Rent - Unallowable	1537U Land & Bldg Rent - Unallowable
15470 Private Vendor Chgs for eVa	15471 Auxiliary eVA Charges
15970 Late Payment Penalties-Cont Chgs	No significant activity past 5 years.

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15996 VTF Recoveries-Cont Chgs	15990 Intra-Agency Recoveries-Cont Chgs
15997 Other Outside Recoveries-Cont Chgs	15990 Intra-Agency Recoveries-Cont Chgs
21312 Misc Relocation Costs	21310 Site Development - Improvements
21331 CNS Infrastructure	21330 Site Development - Utilities
21333 Gas Infrastructure	21330 Site Development - Utilities
22190 Development Tools Purchases	Account in Object 2218 Software series
22195 Development Tools Purchases <2000	Account in Object 2218 Software series
22581 Tractor Improvements	22580 Motorized Equipment Improvements
22586 Tractor Improvements <2000	22585 Motorized Equip Improvements <2000
22630 Office Incidentals	22610 Office Appurtenances
22635 Office Incidentals <2000	22615 Office Appurtenances <2000
22649 Local Fds-Equipment Internal Loan	22640 Office Machines
22680 Office Equipment Improvements	Account in one of the other Office Asset Objects, like 22610
22685 Office Equipment Improvements <2000	Account in one of the other Office Supplies Objects, like 22615
22960 Ind. Cost Recoveries-Aux. Equip	No significant activity past 5 years.
22965 Ind. Cost Recover-Aux. Equip <2000	No significant activity past 5 years.
22970 Late Payment Penalties-Equip	No significant activity past 5 years.
22975 Late Payment Penalties-Equip <2000	No significant activity past 5 years.
22985 Inter-Agency Recoveries <2000	Record as an expenditure recovery on the account code of the original charge, or record as revenue
22996 VTF Recoveries-Cont Chgs	22990 Intra-Agency Recoveries
22997 Other Outside Recoveries-Cont Chgs	22990 Intra-Agency Recoveries
22998 VTF Recoveries-Equip <2000	22995 Intra-Agency Recoveries <2000
22999 Other Outside Recoveries-Equip<2000	22995 Intra-Agency Recoveries <2000
23110 Acquisition, Bridges	No significant activity past 5 years.
23210 Construction, Bridges	No significant activity past 5 years.
23224 CNS Interior Cabling	23220 Construction, Buildings
2322A Metering Outside Constrn Contract	23220 Construction, Buildings
23240 Construction, Water Ports	No significant activity past 5 years.
23960 Ind. Cost Recoveries-Aux. Plant	No significant activity past 5 years.
23970 Late Payment Penalties-Plant	No significant activity past 5 years.
23980 Inter-Agency Recoveries-Plant	No significant activity past 5 years.
23990 Intra-Agency Recoveries-Plant	No significant activity past 5 years.

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31210 Agency Ant. Loan Int. Retirement	No significant activity past 5 years.
31211 Agy. Ant. Loan Interest Expense	No significant activity past 5 years.
31215 Capital Outlay Temporary Transfer	No significant activity past 5 years.
31310 State Ant. Loan Int. Retirement	No significant activity past 5 years.
31320 Mortgage Loan Interest Retirement	No significant activity past 5 years.
31960 Ind. Cost Recoveries-Aux. Oblig.	No significant activity past 5 years.
31980 Inter-Agency Recoveries-Oblig.	No significant activity past 5 years.
31981 Intercompany Interest	No significant activity past 5 years.