

# WORKS Account List – Important Supporting Information

*Updated April 4, 2016*

The information provided in this document is to support the WORKS Account List (excel document) and to assist in selecting the appropriate Account code for your WORKS purchases.

The workbook has six columns:

- A. ACCOUNT – This is the Banner Account number
- B. ACCOUNT TITLE – This is the title of the Banner Account (limited to 35 characters in Banner)
- C. ACCOUNT DEFINITION – This is the definition of the Banner Account. This information is not in Banner and can only be found on this document. The definitions may be simple, or they may contain other useful information such as which departments use these Accounts more frequently, if an Account is designated for only one Fund or department, or specific items or services purchased out of these Accounts.
- D. EXPENSE TYPE – This column provides the user with another filter option depending on what they are buying:
  - a. Service – Accounts for the purchases of services only
  - b. Supply – Accounts for the purchases of supplies only
  - c. Equipment – Accounts for the purchases of equipment only
  - d. Capital Outlay – Accounts for the purchases of capital outlay (usually for building and construction)
  - e. Library – Accounts that are designated for Library use only (and have their own budget pool for Library)
- E. NCAS – The NCAS (North Carolina Accounting System) state level Account code associated with each Banner Account.
- F. NCAS TITLE – The NCAS state level Account title. It is often possible to gain a better understanding of the use of a particular Banner Account by seeing which NCAS Account it is associated with.

There is a definition for each Account available in WORKS. If you are still having trouble selecting an appropriate Account code for your purchase, please contact **Julia Shook** at [shookj@uncw.edu](mailto:shookj@uncw.edu) or **2-7890** for assistance. Your purchasing agents are also available to assist with Account code questions.

If you have a question, concern, or would like to provide input related to any of the information contained in this document or the list of Accounts please contact **Julia Shook** at [shookj@uncw.edu](mailto:shookj@uncw.edu).

## Important Information about Supplies and Equipment

### Supply vs. Equipment

Supply Accounts are for recording the purchases of SUPPLIES only. Often, consideration must be applied when you are unsure whether a purchase is to be recorded as a supply or a piece of equipment.

Supplies are usually:

- Consumable – The item purchased going to be consumed/used up in the course of University business.
- Inexpensive – Supplies are usually quite inexpensive. Most cost well under \$1000.
- No Value Retention – Supply items usually retain little to no monetary value after one year.

Equipment Accounts are for recording the purchases of EQUIPMENT only. Equipment is usually:

- Not consumable – The item you are purchasing will usually last longer than one year and will not be consumed in the course of University business. Equipment also has a tendency to retain some of its value beyond one year.
- Expensive – Equipment usually costs more than the supplies you purchase.
- Some Value Retention – Equipment items usually retain at least some value after the course of a year

These points are not set in stone, but more guidelines to help you make your Account code decisions. We do on occasion purchase a supply that may be considered expensive, and we purchase equipment that may seem relatively cheap.

Here are some examples relating to office supplies and equipment where it is important to understand the points made above:

- Printer – You buy an office printer and only paid \$99. This is pretty inexpensive so you are tempted to record it in an Office Supply Account. Printers are actually Equipment because they are not consumable, and also retain a little value.
- Stapler – You buy a \$10 stapler. It's inexpensive but isn't exactly consumable because it will be on your desk for many years. However, it is still considered an office supply because it is so inexpensive and retains little or no value after you begin using it.

## Recent changes in some Account Codes

In an effort to remove duplication, adhere to the NCAS chart of Accounts, and improve Financial Reporting, some changes have been made to existing Accounts. New Accounts have also been added to support additional levels of detail.

**Previous P-Card Accounts** – Accounts previously labeled with “P-Card” are still active in Banner at this time, but are not going to be available in WORKS for purchases. There are existing supply and service Accounts for these that should be selected appropriately. These Accounts will be deactivated on June 30 and not available for any purchases in FY 2017.

**Duplicate use Accounts** – Accounts deemed to be duplicates of other Accounts (often other/misc/various) have been identified. A miscellaneous type Account you used previously may not be available in WORKS. I have tried to note in the definitions the previous Account number and where to record those purchases now. They include:

932579 – Misc Repair/Maint (Use 932590 Repair/Maint – Other)

926790 – Misc Advertising Costs (Use 926700 Advertising)

932390 – Misc Other Instructional Supplies (Use 932310 Instructional Supplies)

932490 – Other Repair Supplies (Use 932400 Repair Supplies)

Some Accounts have been renamed and new Accounts added to match the NCAS chart of Accounts.

### **New Accounts**

- **921880** – Lawns & Grounds Services
- **921882** – Laundry Services
- **921884** – Janitorial Services
- **932515** – Motor Vehicle Oil, Lube, Fluids (NOTE: these items were previously going into 932510 which is now for gasoline purchases only)

### **Modified Accounts**

- **932450** – Previously “Grounds Supplies” is now “Landscaping & Grounds Supplies” for clarification
- **932326** – Previously “Science Supplies” is now “Scientific Supplies” as this Account matches a specific Account in the NCAS chart of Accounts and has a very specific definition.

- **932580** – Previously “Motor Vehicle Supplies – P-Card” is now “Motor Vehicle Tires & Tubes”. We repurposed the existing P-Card Account and have made it more specific. NCAS has separate reporting Accounts for just replacement parts versus tires and tubes, so it is necessary for us to now record our purchases this way.
- **932510** – Previously “Fuel & Oil” is now “Motor Vehicle Fuel (Gas Only)”. NCAS has separate reporting Accounts for gasoline versus oil. We had not been reporting this correctly. There is now a new Account for purchases of oil, lubes, filters (932515 – Motor Vehicle Oil, Lube, Fluids)
- **932520** – Previously “Boat Fuel & Oil” is now “Boat Fuel (Gas Only)”. Like 932510 above, NCAS has separate reporting Accounts for gasoline versus oil. We had not been reporting this correctly. Please use this Account for gasoline purchases only, and 932515 – Motor Vehicle Oil, Lube, Fluids for boat related oil and fluid purchases.
- **932590** – Previously “Misc Other Motor Vehicle Supplies” is now “Motor Vehicle Replacement Parts”. This aligns us with the NCAS Account and makes the title more specific.