How do I determine which "other" or "miscellaneous" account code to use?

Tell Me

Always try to find a more accurate account first! These accounts will be reviewed periodically.

If a more specific account is not available, there are a couple of general distinctions that should be made:

1. **Expenses**
   1. When paying for a service provided, use Other Current Services (#951760) if there is not a contract, or Other Contracted Services (#920700) if there is a contract.
   2. Other Administrative Expense (#953100) can be used for various costs that do not have a specific account code, such as processing fees or foreign transaction fees.

2. **Revenues**
   1. Other Sales & Services Revenue (#103900) should be used if the revenue relates to money earned through the sale of goods or services for which there is not a more specific account.
   2. If the revenue is earned from other activities for which there is not a more specific account, the Miscellaneous Income (#107900) account can be used.
   3. Other Miscellaneous Revenue - Nonoperating Program Revenue (#146001) should only be used if the revenue was not generated from operations of the University, which should not be a common occurrence.

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**Related FAQs**

- What account should I use for employee training expenses?
- Should I record an offset to an expense account when I receive money back?
- How do I determine which "other" or "miscellaneous" account code to use?
- How do account codes impact the University's financial statements?
- Which account code should I use to record a fixed asset when I create a new requisition?