

CHAPTER 7: Business Affairs

Policy 7B.1: Printer Accounting System (PAS)

Part 1. Authority

Minnesota State Colleges and Universities (MnSCU) Program Codes (April 5, 2000) with reference to the NACUBO (National Association of College and University Business Officers) policy as well as with reference to [MnSCU Board Policy 7.3](#).

Part 2. Purpose

MnSCU system office requires that all colleges allocate costs back to each department or discipline. ARCC allocates costs for printing and copying through PAS (Printing Accounting System). PAS is a software that enables the allocation of costs for printing and copying. Cost information serves many purposes, both internal and external. The purpose for accumulating cost information may dictate the type and complexity of the costing methods. The costs to be allocated, both direct and indirect, will be determined by the uses of the information (taken from the April 5, 2000, MnSCU Program Codes).

Part 3. Definition

Real-time: The immediate response for uploading information, in this case, to a database.

Part 4. Management of Cost Allocation

All costs for copying and printing are to be charged back to the appropriate cost centers. Each faculty/staff is given cost center(s) that reflectively represent their job duties, and thus, some may have multiple cost centers to utilize. To make appropriate and accurate decisions regarding the cost center to use, it is important to understand that there are various categories that cost centers may represent. For the purpose of the PAS, the cost centers have been broken down into 5 categories: Academic Administration, College Business/Event, Departmental, Instructional Program, and Other.

- a. Academic Administration Codes: The academic administration codes are used by Deans, Director of Instruction, and associated clerical to provide administrative and management support for instruction, research, and public service programs.
- b. College Business Codes: College business codes are provided to the faculty/staff development committees or to those doing grant-related work such as CTL, Energy Pool, MJSP, SSS – Student Support Services, Upward Bound, etc.
- c. Departmental Codes: Departmental codes are used for departmental functions in areas such as the business office, counseling, financial aid, records and admissions, and TDC, or for staff who represent a committee whose work would directly or indirectly benefit the department.
- d. Instructional Program Codes: Instructional program codes are used by faculty, faculty support, and program directors. Instructional program codes are also used for activities where faculty perform committee work that directly or indirectly benefits the program, the classroom, or the students.
- e. Other Billable Codes: Other billable codes are codes that will be billed on a monthly basis depending upon the activity in the month. Other billable codes include but are not limited to: Adult Basic Education, English Second Language (ESL), Food Service, Metropolitan State University,

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MinnMATYC (Minnesota Mathematical Association of Two-Year Colleges), MNADE (MN Association for Developmental Education), MSCF (MN State College Faculty, and TDC billable charges).

Part 5. Cost Allocation Chargeback

Charges for the copier are updated into a database immediately upon completion of the transaction. The transaction is completed after either the personal ID card has been swiped or the nine-digit copier pin number has been entered and the six-digit billing code (cost center) has been entered into the Equitrax system (system enhanced box located on each copier). Charges for the printer are updated after the user chooses the most appropriate cost center via a drop-down box. (Costs for copier and printers are materialistic and, therefore, users will not be penalized for occasionally charging the wrong account). Both charges are updated to the database immediately (real-time). Each month the database is loaded into the Cost Allocation process in ISRS, and thus, charges are then charged back.

History:

12.2003 Adopted and implemented