

| Term                                  | Definition                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1099-MISC Form</b>                 | A tax form used to report miscellaneous income earned within a given tax year to the IRS.                                                                                                                                                                                                                                              |
| <b>Award</b>                          | A payment made to a faculty, staff or student for an achievement.                                                                                                                                                                                                                                                                      |
| <b>Payment/Check Re-Issue</b>         | The process of canceling and replacing a previously issued payment such as Check or ACH.                                                                                                                                                                                                                                               |
| <b>Check Cancellation</b>             | When a stop payment is placed on a check and the funds are credited back to the department's account.                                                                                                                                                                                                                                  |
| <b>Cost Center</b>                    | The cost object to be charged for the expense of the invoice.                                                                                                                                                                                                                                                                          |
| <b>Credit Memo</b>                    | A document issued to a buyer by a seller in cases where purchased products are not delivered, or are returned by the buyer, which indicates a debt owed to the buyer for the value of the returned or undelivered goods.                                                                                                               |
| <b>Disbursement Form</b>              | A formal request to pay vendors and individuals for goods and services that do not require a Boston University purchase order.                                                                                                                                                                                                         |
| <b>Boston University Virtual Card</b> | Boston University virtual card payment administered by Paymode.                                                                                                                                                                                                                                                                        |
| <b>FI Document Number</b>             | A unique 10 digit document number assigned to an AP financial transaction in SAP. The different types and assignments are:<br>19XXXXXXXX – Non-PO Invoice<br>17XXXXXXXX – Non-PO Credit Memo<br>51XXXXXXXX – PO Invoices and Credits<br>2000XXXXXX – Check/Paymode/Virtual Card, Wire (as of 2018)<br>15XXXXXXXX – Wire, prior to 2018 |
| <b>GL Account</b>                     | A unique 6-digit number used to classify expenditures and revenues within a cost center and department.                                                                                                                                                                                                                                |
| <b>Honorarium</b>                     | A payment made to a guest lecturer invited to attend a class, participate in a presentation, or provide a public lecture on a one-time basis. Recipients of honoraria are not considered employees for purposes of tax withholding but the payments are taxable and are reported to the IRS on a form 1099.                            |
| <b>Internal Order</b>                 | An internal order is a cost collector capable of budgetary monitoring and reporting of revenues and expenses separately from a cost center.                                                                                                                                                                                            |
| <b>Invoice</b>                        | An itemized bill for goods sold or services provided, containing individual prices, the total charge, and the terms. Quotes, proforma invoices, packing slips and order acknowledgements cannot be used in lieu of an invoice for payment.                                                                                             |
| <b>Payment Terms</b>                  | Terms agreed with a customer or vendor that apply to the clearing of goods supplier or services rendered.                                                                                                                                                                                                                              |
| <b>Paymode</b>                        | Boston University's partner to administer ACH payments.                                                                                                                                                                                                                                                                                |
| <b>Purchase Order (PO)</b>            | Document issued by the University to a registered supplier that commits the University to the purchase of products/services and, in most cases, establishes the terms and conditions. PO numbers follow a pattern of 55xxxxxxx.                                                                                                        |
| <b>Remit-To Address</b>               | The address a customer should return invoice payments to.                                                                                                                                                                                                                                                                              |

| Term                                         | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------|------------|-----|---------------------|-----|-------|----------------|------------------------------------|---------------|------------|-----|----------------------------|-----|---------|-----------|-------------|-----------|
| <b>Purchase Requisition (PR)</b>             | A process to purchase products/services. A PR generates a Purchase Order (PO). This process is completed in Ariba <b>Guided BUYing</b> to request goods and services at BU.                                                                                                                                                                                                                                                                                                                                                                   |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| <b>Tax Exemption Certificate</b>             | A state and/or federal form granting immunity from the requirement of paying sales tax for goods and/or services due to Boston University's non-profit status.                                                                                                                                                                                                                                                                                                                                                                                |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| <b>W9 Form</b>                               | IRS form that requires a taxpayer to supply their Social Security number, employer identification number, or other identifier to a payor so that interest, dividends, royalties, or other payment made to the taxpayer may be reported to the IRS.                                                                                                                                                                                                                                                                                            |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| <b>Buworks Worklist</b>                      | In BUworks, the place you go to review and approve pending items assigned to you.                                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| <b>EFT</b>                                   | Electronic funds transfer. May be done via ACH or Wire.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| <b>EFT: ACH</b>                              | Electronic funds transfer between domestic bank accounts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| <b>AFT: Wire</b>                             | Electronic funds transfer to an international bank account.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| <b>1099 Issuance Date</b>                    | 1099s are sent before January 31 for the previous calendar year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| <b>SAP Doc Types</b>                         | KR: Disbursement Invoices<br>YT: Concur Travel Expense Posting<br>Z1: AP Upload<br>Z2: Paymode Payment<br>Z3: Virtual Card Payment<br>YP: PCard Posting (Legacy)<br>ZP: Check and Wire Payment Posting<br>Z1J, ZK, ZU: Journal Entry Posting<br>ZY: Concur Non-Travel Expense Posting                                                                                                                                                                                                                                                         |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| <b>Invoice Approval and Exception Queues</b> | In Ariba <b>Guided BUYing</b> , a systematic workflow to approve invoices and resolve invoice discrepancies. Financial transactions are held in the queue until authorized.                                                                                                                                                                                                                                                                                                                                                                   |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| <b>Non-Grant Internal Orders</b>             | <table border="0"> <tr> <td>Account Types</td> <td>Account Number starts with:</td> </tr> <tr> <td>Designated</td> <td>909</td> </tr> <tr> <td>Endowment Spendable</td> <td>925</td> </tr> <tr> <td>Gifts</td> <td>930, 932, 934;</td> </tr> <tr> <td>Loans, Institutional or Government</td> <td>940, 943, 945</td> </tr> <tr> <td>BMC Grants</td> <td>994</td> </tr> <tr> <td>MOAs (Cost Reimbursements)</td> <td>995</td> </tr> <tr> <td>Federal</td> <td>950xxxxxx</td> </tr> <tr> <td>Non-Federal</td> <td>955xxxxxx</td> </tr> </table> | Account Types | Account Number starts with: | Designated | 909 | Endowment Spendable | 925 | Gifts | 930, 932, 934; | Loans, Institutional or Government | 940, 943, 945 | BMC Grants | 994 | MOAs (Cost Reimbursements) | 995 | Federal | 950xxxxxx | Non-Federal | 955xxxxxx |
| Account Types                                | Account Number starts with:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| Designated                                   | 909                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| Endowment Spendable                          | 925                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| Gifts                                        | 930, 932, 934;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| Loans, Institutional or Government           | 940, 943, 945                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| BMC Grants                                   | 994                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| MOAs (Cost Reimbursements)                   | 995                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| Federal                                      | 950xxxxxx                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |
| Non-Federal                                  | 955xxxxxx                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |               |                             |            |     |                     |     |       |                |                                    |               |            |     |                            |     |         |           |             |           |