

Commonly-Used Account Codes for Requisitions and Petty Cash Vouchers

Banner Account Code (New)	FRS Subcode (Previous)	Category
7103	4010	Honorariums and Consultants ¹
7151	4110	Advertising
7152	4115	Institutional Dues and Memberships
7153	4120	Institutional Subscriptions
7156	4130	Postage and Freight
7159	4140	Telephone Expense
7167	4150	Printing
7168	4155	Binding and Publications
7170	4160	Bulletins and Catalogs
7171	4165	Page Charges
7172	4166	Internet/Web Services
7174	4175	Software Purchase
7175	4176	Software Maintenance Support
7205	4205	Travel: Air
7210	4205	Travel: Rail/Bus
7220	4220	Travel Expense ²
7229	4229	Vehicle Rental
7230	4230	Personnel Recruitment
7231	4235	Personnel Recruitment Advertisement
7232	4240	Moving Expense
7245	4260	Travel Expense: Non-Employee <i>For reimbursement of expenses or travel.</i>
7304	4315	Maintenance and Repair: Equipment
7306	4325	Maintenance Agreements
7310	4346	Hazardous Material Handling
7312	4354	Rental of Equipment
7313	4356	Rental of Premises
7314	4358	Lease of Vehicles
7403	N/A	Furniture less than \$2000
7404	4510	Office Supplies
7406	4515	Educational Supplies
7425	4545	Books: Non-Library
7428	4560	Other Supplies and Materials
7430	4562	Chemical Supplies
7431	4563	Radioactive Materials
7432	N/A	IPods, PDAs, etc. (with VP approval)
7433	4567	Computer and Peripheral Supplies
7434	4569	Laboratory Supplies
7435	4570	Supplies: Equipment Manufacturing ³ <i>Will not incur indirect charges.</i>
7436	4571	Supplies: Equipment Manufacturing ³ <i>Will incur indirect charges.</i>
7437	4575	Supplies: UAHUNTSVILLE Bookstore
7440	4590	Hazardous Chemicals (requires special handling)
7453	N/A	Internal Enhancements(\$2000-\$4999) Non-Capital Equipment
7455	N/A	Musical Instruments/Equipment \$2,000-\$4,999
7464	N/A	Computers & Peripherals \$500-\$999.99
7465	N/A	Computers & Peripherals \$1,000-\$4,999.99
7466	N/A	Audio Visual under \$1,000
7467	N/A	Audio Visual \$1,000-\$4,999.99

Banner Account Code (New)	FRS Subcode (Previous)	Category
7468	N/A	Other Equipment under \$1,000
7469	N/A	Other Equipment \$1,000-\$4,999.99
7603	4902	Business Conferences and Luncheons
7604	4903	Plaques and Awards
7605	4904	Cash Awards
7612	4935	Registration Fees: Conferences
7621	4990	Other Miscellaneous Operating Expenditures
8101	5100	Movable Equipment (excluding vehicles) ⁴ Capital Equipment
8103	5103	Internal Enhancements over \$5000 ⁵ Capital Equipment
8105	5110	Equipment Special PR ⁵
8107	5120	Vehicles - Capital Equipment
8108	5200	Payment on Equipment Obligations (Lease-Purchase)
8109	5300	Fixed Equipment <i>For equipment and fixtures to be attached to a building which increases the value of the building.</i>
8111	N/A	Fixed Equipment – capitalized as an improvement
Professional Services Contract Codes		
7114	4055	Contract: Not an Individual up to \$25,000
7115	4056	Contract: Not an Individual over \$25,000
7116	4057	Contract: Individual up to \$25,000
7117	4058	Contract: Individual over \$25,000

¹ Payments to individuals or companies performing consulting or other professional services. (Usually subject to IRS 1099 reporting.)

² Incurred by employees in connection with official travel outside the state of Alabama; per diem allowance incurred for travel within the state if travel is six hours or more.

³ Only used on Contracts and Grants FOAPAL.

⁴ For equipment purchases not associated with building construction. Equipment is defined as tangible personal property with a life expectancy greater than one year and having a unit cost of \$5000 or more.

⁵ When buying equipment to attach to existing equipment, you must indicate on the Purchase Order the existing equipment's ID number, serial number, etc.