

Operating Expense Account Codes

Account Code	Description	Data Entry	FRS subcode
7000	Expenditures	Budget only	4000 budget only
7001	DO NOT USE FRS Expenditures	Yes	4000/4002/4076/4062
7002	Pcard Clearing	Yes	Pcard office only
7100	Contractual Services	No	
7101	Audit Fees Expense	Yes	4007
7102	Legal Fees Expense	Yes	4008
7103	Honorarium and Consultant	Yes	4010
7104	Declining Balance Card	Yes	4011
7105	Honorarium and Cons-Cont-Ed	Yes	4013
7110	DO NOT USE Cons Ot Ind to 10m	Yes	4015
7111	DO NOT USE Cons Ot Ind ov 10m	Yes	4020
7112	DO NOT USE Cons Ind to 10m	Yes	4025
7113	Subcontract Costs - No F & A	Yes	4044
7114	C/S Not Individ to 25m	Yes	4055
7115	C/S Not Individ Over 25m	Yes	4056
7116	C/S Individual to 25m	Yes	4057
7117	C/S Individual over 25m	Yes	4058
7118	Workshop Stipend	Yes	4070
7150	Information and Communication	No	
7151	Advertising	Yes	4110
7152	Institutional Dues & Memberships	Yes	4115
7153	Institutional Subscriptions	Yes	4120
7156	Postage and Freight	Yes	4130
7157	Bulk Mail - Cont Ed	Yes	4131
7158	Federal Express	Yes	4135
7159	Telephone Expense	Yes	4140
7160	Outbound Phone Services	Yes	4142
7161	Inbound Phone Service	Yes	4143
7162	Bellsouth Recurring	Yes	4145
7163	Telephone Misc Hours	Yes	4146
7164	Calling Card Expense	Yes	4147
7165	Telephone Equipment	Yes	4148
7166	Pager Equip Expense	Yes	4149
7167	Printing	Yes	4150
7168	Binding and Publications	Yes	4155
7169	Pub/Design Svc Reimbursement	Yes	4156
7170	Bulletins and Catalogs	Yes	4160
7171	Page Charges	Yes	4165
7172	Internet/Web Services	Yes	4166
7173	Software Rent/Lease	Yes	4170
7174	Software Purchase	Yes	4175/4195
7175	Software Maintenance Support	Yes	4176
7176	Design - Printing Services	Yes	

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Account Code	Description	Data Entry	FRS subcode
7200	Travel	Budget only	
7205	Travel Air	Yes	4205
7210	Travel Rail/Bus	Yes	
7215	Travel Non-Overnight In-State	Yes	
7216	Travel Over 60 Days Taxable	Yes	
7220	Travel Expense	Yes	4220/4210/4200/4204/4226
7222	Athletic Lodging	Yes	4222
7225	Private Car Mileage	Yes	4225
7228	Travel UAH Vehicle	Yes	4228
7229	Vehicle Rental	Yes	4229
7230	Personnel Recruitment	Yes	4230
7231	Personnel Recruitment Advertisement	Yes	4235
7232	Moving Expense	Yes	4240
7233	Taxable Moving Expense	Yes	
7240	Athletic Recruitment	Yes	4245
7241	Visting Team Expense	Yes	4255
7242	Home Team Expense	Yes	4250
7245	Reimb Travel Nonemployee	Yes	4260
7246	Workshop Participant-Travel	Yes	4270
7250	International Travel	Budget only	
7251	International Travel Expense	Yes	
7252	International Travel Air	Yes	
7253	International Travel Rail/Bus	Yes	
7254	International Travel Rental	Yes	
7255	International Private Car Mileage	Yes	
7256	International Travel Over 60 Days Taxable	Yes	
7300	Occupancy and Maintenance	No	
7301	Rollforward from FRS-no description	Yes	4300/4305/4367/4370/4375/4393/4395
7302	Maintenance & Rep Buildings	Yes	4310
7303	Building Alterations	Yes	4311
7304	Maint and Repair Equip	Yes	4315
7305	Maint and Repair Grounds	Yes	4320
7306	Maintenance Agreements	Yes	4325
7307	Contractual Pest Services	Yes	4330
7308	Other Occup & Maintenance	Yes	4340
7309	RI Tank Repair	Yes	4345
7310	Hazardous Material Handling	Yes	4346
7311	Insurance	Yes	4350/4351
7312	Rental of Equipment	Yes	4354/4355
7313	Rental of Premises	Yes	4356
7314	Lease of Vehicle	Yes	4358
7315	Maint. & Repair Vehicle	Yes	4360
7316	Motor Pool Fuel Purchases	Yes	4361
7317	Fuel Chargebacks	Yes	
7318	Maint and Repair Athletic Fields	Yes	
7319	Fac & Oper Mechanical Contract Svcs	Yes	
7320	Fac & Oper Electrical Contract Svcs	Yes	
7321	Fac & Oper Other Contract Svcs	Yes	

Operating Expense Account Codes

Account Code	Description	Data Entry	FRS subcode
7322	Charger Cycle Maintenance	Yes	
7350	Utilities Summary	Budget only	4400 budget only
7351	Utilities	Yes	4400/4457/4490
7352	Gas/Utilities	Yes	4410
7353	Electric & Outdoor Light	Yes	4420
7354	Propane Gases	Yes	4430
7355	Service Charge - Utilities	Yes	4435
7356	Sewer	Yes	4440
7357	Taxes - Utilities	Yes	4445
7358	Fuel Oil	Yes	4450
7359	Fac Rental/Utilities	Yes	4455
7360	Water	Yes	4460
7361	Garbage Pickup	Yes	4470
7362	Fire Protection	Yes	4475
7400	Supplies and Materials Summary	No	
7401	Xerox & Duplicating	Yes	4505
7402	Inter-Library Loans	Yes	4507
7403	Furniture < \$5,000	Yes	4509
7404	Office Supplies	Yes	4510
7405	Computer Room Supplies	Yes	4511
7406	Educational Supplies	Yes	4515
7407	Janitorial Supplies	Yes	4520
7408	Building Supplies	Yes	4521
7409	Ground Supplies	Yes	4522
7410	Heating and A/C Supplies	Yes	4523
7411	Carpentry Supplies	Yes	4524
7412	Electrical Supplies	Yes	4525
7413	Painting Supplies	Yes	4526
7414	Plumbing Supplies	Yes	4527
7415	General Maint Supplies	Yes	4528
7416	Construction Crew	Yes	4532
7417	Locksmith Supplies	Yes	4535
7418	Aero Air Supplies	Yes	4537
7419	Supply & Material - Prog - CE	Yes	4539
7420	Athletic Misc Supplies	Yes	4540
7421	Athletic Event/Special Event	Yes	4544
7425	Books <Non Library>	Yes	4545
7426	Medical Supplies	Yes	4550
7427	Drugs	Yes	4555
7428	Other Supplies and Materials	Yes	4500/4560/4650
7429	Special Research Supplies	Yes	4561
7430	Chemical Supplies	Yes	4562
7431	Radioactive Supplies	Yes	4563
7432	Ipods, PDAs, etc with VP approval	Yes	
7433	Computer & Peripheral Supplies	Yes	4567
7434	Laboratory Supplies	Yes	4569
7435	Supplies Equip Manufacturing	Yes	4570

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Account Code	Description	Data Entry	FRS subcode
7436	Equip Manufacturing - Ind Cost	Yes	4571
7437	Supplies UAH Bookstore	Yes	4575
7438	Facility Equip Usage	Yes	4580
7439	Conference Expense	Yes	4585
7440	Hazardous Chemicals	Yes	4590
7441	Stockroom Inventory	Yes	4598
7442	Phys Plant Stockroom	Yes	4599
7443	Range Time	Yes	4605
7444	Aerophysics Expendable	Yes	4566
7451	Lab Equipment \$2,000-\$4,999	Yes	
7453	Internal Enhancements \$2,000-\$4,999	Yes	
7455	Music Instrument/Equip \$2,000-\$4,999	Yes	
7462	DO NOT USE FRS Equip < \$2,000	Yes	4597
7463	Lab Equipment \$500-\$1,999	Yes	
7464	Computers & Peripherals \$500.01-\$999.99	Yes	
7465	Computers & Peripherals \$1,000-\$4,999.99	Yes	
7466	Audio Visual under \$1,000	Yes	
7467	Audio Visual \$1,000 - \$4,999.99	Yes	
7468	Other Equipment under \$1,000	Yes	
7469	Other Equipment \$1,000 - \$4,999.99	Yes	
7500	Interdepartmental Transfers	Budget only	7000 budget only
7501	Interdept Transfer - Salaries	Yes	7100
7502	Interdept Transfer - Fringes	Yes	7102
7503	Interdept Transfer - Utilities	Yes	7200
7504	Interdept Transfer - Other	Yes	7311/7515
7505	Interdept Transfer - Shop Charge	Yes	7320
7506	Interdept Transfer - Supplies	Yes	7345
7507	Interdept Transfer - PC	Yes	7325
7508	Physical Plant Charge - Bevill	Yes	7330
7509	Interdept Transfer - Postage	Yes	7335
7510	Physical Plant Reimb - Labor	Yes	7360
7511	Transfer UPS Charges	Yes	7375
7512	Transfer Alcohol - Gas Charges	Yes	7380
7513	Telephone Expense Recovery	Yes	7430
7514	Transfer Lab Fees	Yes	7440
7515	Cont. Ed. Other Trfs	Yes	7441
7516	C Mass Int Dept Chg	Yes	7450
7517	Interdept Tsfr Oper Expense	Yes	7500
7518	Ext Reimb Print Cost	Yes	7501
7519	Library Coinop Xerox	Yes	7505
7520	Meter Charges - Xerox	Yes	7506
7521	Value Transfer Station	Yes	7511
7522	Indept Transfer - Shop Chg	Yes	7512
7523	Interdept Transfer OSIG Fees	Yes	7518
7524	Indept Tsfr NMR Fees	Yes	7519
7525	Interdept Transfer - Computer Usage	Yes	7400
7526	Interdept Transfer NMDC Lab Fees	Yes	
7527	Ext Reimb Print Costs Tax Exempt	Yes	

Operating Expense Account Codes

Account Code	Description	Data Entry	FRS subcode
7528	Ext Reimb Fax Cost	Yes	
7600	General Expense	No	
7601	DO NOT USE FRS General Expense	Yes	4900/4920/4937/4939/4947/4962/4933
7602	Conference & Luncheon CE	Yes	4901
7603	Business Conf & Luncheons	Yes	4902
7604	Plaques & Awards	Yes	4903
7605	Cash Awards	Yes	4904
7606	Employee Bonding	Yes	4905
7607	Reimb UAH Activities	Yes	4906
7608	Housing Allowance	Yes	4908
7609	Prov For Bad Debts	Yes	4910
7610	Service Charges 1st Chg	Yes	4925
7611	Laundry	Yes	4930
7612	Registration Fees - Conf	Yes	4935
7613	Personnel Injury Claim - Emp	Yes	4940
7614	Costs Allocated	Yes	4950
7615	Inv Agent Fee	Yes	4955
7616	Parking Permits CE	Yes	4960
7617	Service Order Reimb	Yes	4980
7618	Meal Plan Payments	Yes	4981
7619	Site License Agreement	Yes	4984
7620	Temporary Employment Service	Yes	4989
7621	Other Misc Oper Exp	Yes	4990
7622	Bevill Oper Reimb	Yes	4992
7623	Installed Carpet	Yes	4993
7624	Refund To Grantors	Yes	4995
7625	Prior Yr Project Adjust	Yes	4998
7626	C & G Writeoff	Yes	4999
7629	Fitness Center Oper Reimb	Yes	
7632	Sales Tax	Yes	
7633	Misc Reimb Over 60 Days Taxable	Yes	
7635	Background Checks	Yes	
7699	Extraordinary Circumstances	Yes	

Operating Expense Account Codes

Account Code	Description	Data Entry	FRS subcode
7700	Student Assistance Summary	No	
7701	DO NOT USE FRS Student Assistance	Yes	4700/4760/4750
7722	Tuition and Scholarship	Yes	4722
7723	Athletic Scholarships	Yes	4701
7724	Fellowships	Yes	4724
7728	Administrative Expense	Yes	4728
7730	Collection Expense	Yes	4730
7751	Academic Excellence	Yes	4751
7752	Presidential Scholarship	Yes	4752
7753	Beauty Pageant Scholarships	Yes	
7755	Outstanding Jr College Scholar	Yes	4755
7756	ASPIRE	Yes	4756
7758	Music Ensemble	Yes	4758
7759	Institution Scholarship	Yes	4759
7763	National Merit Scholarship	Yes	4763
7765	Science Fair Scholarship	Yes	4765
7800	Nonmandatory Transfers	No	
7801	Nonmandatory Transfers In/Out	Yes	99xx and 0880-0892
7820	Budgeted Transfers	Budget only	9000
7821	Mandatory Transfers In/Out	Yes	98xx and 0866-0877
7900	Indirect Cost & Cost Sharing	No	
7910	Indirect Cost Recovery	Yes	8100
7915	Ind Cost 2.5% F & A	Yes	8105/8103
7940	Overhead Auxiliary Enterprises	Yes	8140
7950	Cost Overruns - Research	Yes	8650
7960	Cost Sharing	Yes	8610
7990	Loss on Disposal of Cap Assets	Yes	5310
7998	NSSTC Depreciation & Interest	Yes	7610
7999	Depreciation Expense	Yes	5330