

UNDERGRADUATE STUDENT WAGES

Budget 10

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
10	UNDERGRADUATE STUDENT WAGES			
10-00	UNDERGRADUATE STUDENT SALARIES			
10-01	WORKSTUDY ACADEMIC YEAR			
10-09	ACCRUAL-ACADEMIC YEAR PAY			
10-10	INSTRUCTION & DEPARTMENT RESEARCH			
10-11	WORKSTUDY ACADEMIC YEAR INSTRUCTION/ RESEARCH			
10-12	WORKSTUDY SUMMER INSTRUCTIONAL & DEPARTMENT RESEARCH			
10-13	INSTRUCTION-MEDICAL SCHOOL			
10-14	DEPARTMENT RESEARCH-MEDICAL SCHOOL			
10-15	PATIENT CARE-MEDICAL SCHOOL	Med School Only; used with FIS A-21 Category Code = 15 and FIS Function Code = 15; <i>patient care services to individual patients normally eligible to be billed to Medicare, commercial insurance, or the patient.</i>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

UNDERGRADUATE STUDENT WAGES

Budget 10

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
10-16	GRADUATE MEDICAL EDUCATION - BJH	Med School Only; OB 16 is used for BJH; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
10-20	ORGANIZED RESEARCH			
10-21	WORKSTUDY ACADEMIC YEAR ORGANIZATION RESEARCH			
10-22	WORKSTUDY SUMMER ORGANIZATION RESEARCH			
10-30	OTHER SPONSORED ACTIVITY	Med School Only; used with FIS A-21 category code = 03 and FIS Function Code = 00; <i>programs and projects sponsored by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research.</i>		
10-40	DEPARTMENTAL ADMINISTRATION			
10-41	WORKSTUDY ACADEMIC YEAR DEPARTMENTAL ADMINISTRATION			
10-50	LEAVE & OTHER			
10-60	INCIDENTAL WORK			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

UNDERGRADUATE STUDENT WAGES

Budget 10

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
10-80	STUDENT ADMINISTRATIVE/SERVICES			
10-98	BONUS			
10-99	UNASSIGNED SALARY			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ACADEMIC SALARIES

Budget 11

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
11	ACADEMIC SALARIES			
11-00	ACADEMIC SALARIES			
11-09	ACCRUAL -- ACADEMIC YEAR PAY			
11-10	INSTRUCTIONAL & DEPARTMENTAL RESEARCH			
11-12	WORKSTUDY SUMMER INSTRUCTIONAL & DEPARTMENT RESEARCH	Work Study Summer Instructional and Department Research		
11-13	INSTRUCTION-MEDICAL SCHOOL			
11-14	DEPARTMENT RESEARCH-MEDICAL SCHOOL			
11-15	PATIENT CARE-MEDICAL SCHOOL	Med School Only; used with FIS A-21 Category Code = 15 and FIS Function Code = 15; <i>patient care services to individual patients normally eligible to be billed to Medicare, commercial insurance, or the patient.</i>		
11-16	GRADUATE MEDICAL EDUCATION - BJH	Med School Only; OB 16 is used for BJH; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ACADEMIC SALARIES

Budget 11

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
11-17	GRADUATE MEDICAL EDUCATION – NON-AFFILIATED HOSPITALS	Med School Only; OB 17 is used for Non-Affiliated Hospitals; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
11-18	GRADUATE MEDICAL EDUCATION – OTHER AFFILIATED HOSPITALS & CENTERS	Med School Only; OB 18 is used for BJWC, BJOC & SCCSC; <i>Supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
11-19	GRADUATE MEDICAL EDUCATION – SLCH & CSCCC	Med School Only; OB 19 is used for SLCH & CSCCC; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
11-20	ORGANIZED RESEARCH			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ACADEMIC SALARIES
Budget 11

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
11-30	OTHER SPONSORED ACTIVITY	Med School Only; used with FIS A-21 category code = 03 and FIS Function Code = 00; <i>programs and projects sponsored by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research.</i>		
11-40	DEPARTMENTAL ADMINISTRATION			
11-50	OTHER, INCLUDES SABBATICAL			
11-56	AFFILIATED HOSPITAL SERVICES - BJH	Med School Only; OB 56 represents BJH; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <i>includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</i>		
11-57	NON-AFFILIATED HOSPITAL CONTRACTS AND SERVICES	Med School Only; used when FIS A-21 Category Code = 01 and FIS Function Code = 57; <i>this</i>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ACADEMIC SALARIES
Budget 11

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		<i>may include contractual agreements, services, or general support activities with non-affiliated hospitals that do not generate an RVU or fee for service revenue.</i>		
11-58	AFFILIATED SERVICES – OTHER AFFILIATED HOSPITALS & CENTERS	Med School Only; OB 58 represents BJWC, BJOCC, & SCCSC; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <i>includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</i>		
11-59	AFFILIATED HOSPITAL SERVICES – SLCH & CSCCC	Med School Only; OB 59 is used for SLCH & CSCCC; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <i>includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</i>		
11-60	INCIDENTAL WORK			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ACADEMIC SALARIES
Budget 11

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
11-80	STUDENT ADMINISTRATIVE/SERVICES			
11-96	TAXABLE MOVING EXPENSE			
11-97	SUPPLEMENTAL RETIREMENT			
11-98	BONUS			

[End BU11](#)
[Return to Top](#)
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Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

STAFF SALARIES

Budget 12

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
12-00	STAFF SALARIES			
12-01	WORKSTUDY ACADEMIC YEAR			
12-02	WORKSTUDY SUMMER SCHOOL			
12-09	ACCRUAL-- ACADEMIC YEAR PAY	Accrual – Academic Year Pay (Hilltop only)		
12-10	INSTITUTION & DEPARTMENT RESEARCH			
12-11	WORKSTUDY ACACADEMIC YEAR INSTRUCTION/ RESEARCH			
12-12	WORKSTUDY SUMMER INSTRUCTIONAL & DEPARTMENT RESEARCH			
12-13	INSTRUCTION-MEDICAL SCHOOL			
12-14	DEPARTMENT RESEARCH-MEDICAL SCHOOL			
12-15	PATIENT CARE-MEDICAL SCHOOL	Med School Only; used with FIS A-21 Category Code = 15 and FIS Function Code = 15; <i>patient care services to individual patients normally eligible to be billed to Medicare, commercial insurance, or the patient.</i>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

STAFF SALARIES

Budget 12

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
12-16	GRADUATE MEDICAL EDUCATION – BJH	Med School Only; OB 16 is used for BJH; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
12-17	GRADUATE MEDICAL EDUCATION – NON-AFFILIATED HOSPITALS	Med School Only; OB 17 is used for Non-Affiliated Hospitals; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
12-18	GRADUATE MEDICAL EDUCATION – OTHER AFFILIATED HOSPITALS & CENTERS	Med School Only; OB 18 is used for BJWC, BJOC & SCCSC; <i>Supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

STAFF SALARIES
Budget 12

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
12-19	GRADUATE MEDICAL EDUCATION – SLCH & CSCCC	Med School Only; OB 19 is used for SLCH & CSCCC; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
12-20	ORGANIZED RESEARCH			
12-21	WORKSTUDY ACDEMIC YEAR ORGANIZATION RESEARCH			
12-22	WORKSTUDY SUMMER ORGANIZATION RESEARCH			
12-30	OTHER SPONSORED ACTIVITY	Med School Only; used with FIS A-21 category code = 03 and FIS Function Code = 00; <i>programs and projects sponsored by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research.</i>		
12-40	DEPARTMENTAL ADMINISTRATION			
12-41	WORKSTUDY ACADEMIC YEAR DEPARTMENTAL ADMINISTRATION			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

STAFF SALARIES
Budget 12

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
12-50	LEAVE & OTHER			
12-56	AFFILIATED HOSPITAL SERVICES - BJH	Med School Only; OB 56 represents BJH; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <i>includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</i>		
12-57	NON-AFFILIATED HOSPITAL CONTRACTS AND SERVICES	Med School Only; used when FIS A-21 Category Code = 01 and FIS Function Code = 57; <i>this may include contractual agreements, services, or general support activities with non-affiliated hospitals that do not generate an RVU or fee for service revenue.</i>		
12-58	AFFILIATED SERVICES – OTHER AFFILIATED HOSPITALS & CENTERS	Med School Only; OB 58 represents BJWC, BJOC, & SCCSC; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <i>includes</i>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

STAFF SALARIES
Budget 12

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		<i>all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</i>		
12-59	AFFILIATED HOSPITAL SERVICES – SLCH & CSCCC	Med School Only; OB 59 is used for SLCH & CSCCC; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <i>includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</i>		
12-70	OPERATION & MAINTENANCE-PHYSICAL PLANT			
12-80	STUDENT ADMINISTRATIVE/SERVICES			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

STAFF SALARIES
Budget 12

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
12-96	TAXABLE MOVING EXPENSE	Relocation Mileage		
12-98	BONUS			
12-99	UNASSIGNED SALARY			

[End BU12](#)
[Return to Top](#)
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Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS SALARY
Budget 13 thru 19

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
13	GRADUATE ASSISTANT TAXABLE			
13-00	GRADUATE ASSISTANT TAXABLE	Payments in lieu of salary for services by teaching and research assistants who do not meet the test for withholding tax exemption under Section 117 of the Internal Revenue Code.		
13-01	WORKSTUDY ACADEMIC YEAR			
13-02	WORKSTUDY SUMMER SCHOOL			
13-10	INSTRUCTION & DEPARTMENT RESEARCH			
13-11	WORKSTUDY ACADEMIC YEAR INSTRUCTION AND RESEARCH			
13-13	INSTRUCTION - MEDICAL SCHOOL	Instruction (Medical School Only)		
13-14	DEPARTMENT RESEARCH-MEDICAL SCHOOL			
13-15	PATIENT CARE – MEDICAL SCHOOL	Med School Only; used with FIS A-21 Category Code = 15 and FIS Function Code = 15; patient care services to individual patients normally eligible to be billed to Medicare, commercial insurance, or		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS SALARY
Budget 13 thru 19

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		<i>the patient.</i>		
13-20	ORGANIZED RESEARCH			
13-30	OTHER SPONSORED ACTIVITY	Med School Only; used with FIS A-21 category code = 03 and FIS Function Code = 00; <i>programs and projects sponsored by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research.</i>		
13-40	DEPARTMENT ADMINISTRATION			
13-41	WORKSTUDY ACADEMIC YEAR DEPARTMENT ADMINISTRATION			
13-50	LEAVE & OTHER			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS SALARY

Budget 13 thru 19

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
14	POST DOC SALARIES			
14-00	POST DOC SALARIES			
14-09	POST DOC ACCRUAL – ACADEMIC YEAR PAY			
14-10	PD SAL – INSTRUCTION/DEPT RESEARCH	Hilltop – Post Doc Salaries – Instruction and Dept. Research		
14-13	PD SAL INSTRUCTION/MEDICAL	Medical School – Post Doc Salaries - Instruction		
14-14	PD SAL DEPT RESEARCH/MEDICAL	Medical School – Post Doc Salaries – Department Research		
14-15	PATIENT CARE-MEDICAL SCHOOL	Med School Only; used with FIS A-21 Category Code = 15 and FIS Function Code = 15; <i>patient care services to individual patients normally eligible to be billed to Medicare, commercial insurance, or the patient.</i>		
14-16	GRADUATE MEDICAL EDUCATION - BJH	Med School Only; OB 16 is used for BJH; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
14-17	GRADUATE MEDICAL EDUCATION – NON-AFFILIATED HOSPITALS	Med School Only; OB 17 is used for Non-Affiliated Hospitals; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS SALARY Budget 13 thru 19				
Description: These are the budget-object codes for the purposes specified.				
Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
14-18	GRADUATE MEDICAL EDUCATION – OTHER AFFILIATED HOSPITALS & CENTERS	Med School Only; OB 18 is used for BJWC, BJOCC & SCCSC; <i>Supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
14-19	GRADUATE MEDICAL EDUCATION – SLCH & CSCCC	Med School Only; OB 19 is used for SLCH & CSCCC; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
14-20	PD SAL OTHER SPONSORED ACTIVITY	Post Doc Salaries – Other Sponsored Activity		
14-30	OTHER SPONSORED ACTIVITY	Med School Only; used with FIS A-21 category code = 03 and FIS Function Code = 00; <i>programs and projects sponsored by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research.</i>		

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

MISCELLANEOUS SALARY
Budget 13 thru 19

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
14-40	PD SAL DEPARTMENT ADMINISTRATION	Post Doc Salaries – Department Administration		
14-50	PD SAL - LEAVE	Post Doc Salaries - Leave		
14-56	AFFILIATED HOSPITAL SERVICES - BJH	Med School Only; OB 56 represents BJH; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <i>includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</i>		
14-57	NON-AFFILIATED HOSPITAL CONTRACTS AND SERVICES	Med School Only; used when FIS A-21 Category Code = 01 and FIS Function Code = 57; <i>this may include contractual agreements, services, or general support activities with non-affiliated hospitals that do not generate an RVU or fee for service revenue.</i>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS SALARY
Budget 13 thru 19

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
14-58	AFFILIATED SERVICES – OTHER AFFILIATED HOSPITALS & CENTERS	Med School Only; OB 58 represents BJWC, BJOCC, & SCCSC; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <i>includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</i>		
14-59	AFFILIATED HOSPITAL SERVICES – SLCH & CSCCC	Med School Only; OB 59 is used for SLCH & CSCCC; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <i>includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</i>		
14-70	PD SAL OPERATION/MAINTENANCE	Post Doc Salaries - Operation and Maintenance		
14-80	PD SAL STUDENT ADMINISTRATION	Post Doc Salaries - Student Administration		
15	PENSIONS-DIRECT			
15-00	PENSIONS-DIRECT			
17	ACCRUED INCENTIVES & SALARY ADJUSTMENTS	Can only be used on Journals and Budget Adjustments.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS SALARY
Budget 13 thru 19

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
17-00	ACCRUED INCENTIVES & SALARY ADJUSTMENTS	Can only be used on Journals and Budget Adjustments.		
17-05	ACADEMIC ACCRUAL WAGES	Can only be used on Journals and Budget Adjustments.		
17-06	ACADEMIC INCENTIVES	Can only be used on Journals and Budget Adjustments.		
17-07	STAFF ACCRUAL WAGES	Can only be used on Journals and Budget Adjustments.		
17-08	STAFF INCENTIVES	Can only be used on Journals and Budget Adjustments.		
18	SALARY ALLOCATION CHARGE	(CLASS 12 ONLY)		
18-00	SALARY ALLOCATION CHARGE			
18-01	SOFTWARE - SALARY ALLOCATION CHARGE CAP			
18-02	SOFTWARE - SALARY ALLOCATION NCAP			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS SALARY
Budget 13 thru 19

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
19	SALARY ALLOCATION CREDIT	(CLASS 12 ONLY)		
19-00	SALARY ALLOCATION CREDIT			
19-01	SOFTWARE - SALARY ALLOCATION CREDIT CAP			
19-02	SOFTWARE - SALARY ALLOCATION CREDIT NCAP			

End BU13-19
[Return to Top](#)
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Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FRINGE BENEFITS

Budget 20 thru 21

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
20-00	FRINGE BENEFITS			
20-20	ACCRUED INCENTIVE - PAYMENT	Accrued incentive payments		
20-46	VACATION ACCRUAL			
20-47	DISABILITY INSURANCE			
20-60	LOAN FORGIVENESS	Forgiveness of Loans		
21-00	RETIREMENT			
21-09	ACCRUAL-9/12 PAY			
21-10	INSTRUCTION & DEPARTMENT RESEARCH			
21-13	INSTRUCTION-MEDICAL SCHOOL			
21-14	DEPARTMENT RESEARCH-MEDICAL SCHOOL			
21-15	PATIENT CARE-MEDICAL SCHOOL			
21-16	SUPERVISION OF RESIDENTS - BARNES			
21-18	SUPERVISION OF RESIDENTS - OTHER HOSPITAL			
21-19	GRADUATE MEDICAL EDUCATION-CHILDRENS			
21-20	ORGANIZED RESEARCH			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FRINGE BENEFITS
Budget 20 thru 21

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
21-40	DEPARTMENT ADMINISTRATION			
21-50	OTHER, INCLUDING SABBATICAL			
21-56	MANAGEMENT OF HOSPITAL SERVICES -BARNES/JEWISH			
21-97	SUPPLEMENTAL RETIREMENT			

[End BU20-21](#)
[Return to Top](#)
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Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FRINGE BENEFITS
Budget 22 thru 29

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
22-00	SOCIAL SECURITY			
22-01	WORKSTUDY ACADEMIC YEAR			
22-02	WORKSTUDY SUMMER SCHOOL			
22-07	TUITION REMISSION-FICA			
22-09	ACCRUAL-9/12 PAY			
22-10	INSTRUCTION & DEPARTMENT RESEARCH			
22-11	WORKSTUDY ACADEMIC YEAR INSTRUCTION AND RESEARCH			
22-12	WORKSTUDY SUMMER SCHOOL INSTRUCTION/RESEARCH			
22-13	INSTRUCTION-MEDICAL SCHOOL			
22-14	DEPARTMENT RESEARCH-MEDICAL SCHOOL			
22-15	PATIENT CARE-MEDICAL SCHOOL			
22-16	GRADUATE MEDICAL EDUCATION-BARNES/JEWISH			
22-18	GRADUATE MEDICAL EDUCATION-OTHER			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FRINGE BENEFITS
Budget 22 thru 29

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
22-19	GRADUATE MEDICAL EDUCATION-CHILDRENS			
22-20	ORGANIZED RESEARCH			
22-21	WORKSTUDY ACADEMIC YEAR ORGANIZATION RESEARCH			
22-40	DEPARTMENT ADMINISTRATION			
22-50	OTHER, INCLUDING SABBATICAL			
22-56	MANAGEMENT OF HOSPITAL SERVICES – BARNES			
22-59	SOCIAL SECURITY- HOSPITAL ADMINISTRATION OTHER			
22-60	INCIDENTAL WORK			
22-70	OPERATIONS & MAINTENANCE-PLANT			
22-77	TUITION REMISSION-FICA			
22-80	STUDENT ADMINISTRATION & SERVICE			
22-96	TAXABLE MOVING EXPENSE			
22-97	SUPPLEMENTAL RETIREMENT			
22-98	BONUS			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FRINGE BENEFITS
Budget 22 thru 29

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
23-00	UNEMPLOYMENT COMPENSATION			
23-23	UNEMPLOYMENT COMPENSATION SERVICE			
24-00	WORKERS COMPENSATION			
25-00	PENSIONS-WIDOWS	Pensions payments/bridge benefits.		
26	STIPEND-FELLOWS/TRAINEES	No services required. If on class 12, charge to student aid accounts only.		
26-00	STIPEND-FELLOWS/TRAINEES			Y
26-10	INSTRUCTION & DEPARTMENT RESEARCH	(Hilltop Only)		
26-13	INSTRUCTION – MEDICAL SCHOOL	Instruction - (Medical School Only)		Y
26-14	DEPARTMENT RESEARCH MEDICAL SCHOOL	Department Research (Medical School Only)		
26-15	PATIENT CARE MEDICAL SCHOOL	Patient Care (Medical School Only)		
26-16	GRADUATE MEDICAL EDUCATION – BJH	(Medical School Only)		
26-17	GRADUATE MEDICAL EDUCATION – NON-AFFILIATED HOSPITALS	Med School Only; OB 17 is used for Non-Affiliated Hospitals; <i>supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME</i>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FRINGE BENEFITS
Budget 22 thru 29

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		<i>fellow programs.</i>		
26-18	GRADUATE MEDICAL EDUCATION – OTHER HOSPITAL	(Medical School Only)		
26-20	ORGANIZED RESEARCH			
26-30	OTHER SPONSORED ACTIVITY			
26-40	DEPARTMENT ADMIN			
26-57	NON-AFFILIATED HOSPITAL CONTRACTS AND SERVICES	Med School Only; used when FIS A-21 Category Code = 01 and FIS function code = 57; <i>this may include contractual agreements, services, or general support activities with non-affiliated hospitals that do not generate an RVU or fee for service revenue.</i>		
27-00	HEALTH ALLOWANCE	Health allowance for fellows and trainees.		Y
27-10	INSTRUCTION & DEPARTMENT RESEARCH	(Hilltop Only)		
27-13	INSTRUCTION - MEDICAL SCHOOL	Instruction (Medical School Only)		
27-14	DEPARTMENT RESEARCH – MEDICAL SCHOOL	Department Research (Medical School Only)		
27-15	PATIENT CARE (MEDICAL SCHOOL)	Patient Care (Medical School Only)		
27-16	GRADUATE MEDICAL EDUCATION – BJH	(Medical School Only)		
27-17	GRADUATE MEDICAL EDUCATION – NON-AFFILIATED HOSPITALS	Med School Only; OB 17 is used for Non-Affiliated Hospitals; <i>supervision and/or instruction of</i>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FRINGE BENEFITS
Budget 22 thru 29

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		<i>persons enrolled in accredited intern, residency, and ACGME fellow programs.</i>		
27-18	GRADUATE MEDICAL EDUCATION – OTHER HOSPITAL	(Medical School Only)		
27-20	ORGANIZED RESEARCH			
27-57	NON-AFFILIATED HOSPITAL CONTRACTS AND SERVICES	Med School Only; used when FIS A-21 Category Code = 01 and FIS function code = 57; <i>this may include contractual agreements, services, or general support activities with non-affiliated hospitals that do not generate an RVU or fee for service revenue.</i>		
27-90	DISABILITY INSURANCE			
28-00	MEALS/ROOM LIEU OF WAGES	Meals or room and board in lieu of wages.		
29-02	OTHER ALLOWANCE	Rate charged for each employee eligible for health benefits and other fringe benefits. Other benefits include life insurance, death benefits, workers compensation, non-dependent tuition, and other charges.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FRINGE BENEFITS
Budget 22 thru 29

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
29-03	DEPENDENT TUITION ALLOWANCE	Rate charged for each employee eligible for dependent tuition benefits.		Y

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CONSULTANT & PROFESSIONAL SERVICES AND TRAVEL
Budget 30

Description: These are the budget-object codes for the purposes specified for non-employees. These codes are for services and associated travel and should not be described on documents as honorariums for sponsored projects funds.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
30-00	CONSULTANT, PROFESSIONAL, SERVICES TRAVEL		Y	
30-01	LECTURER OR SPEAKER'S FEE		Y	
30-02	CONSULTANT OR TECHNICAL SERVICE		Y	
30-03	CONSULTANT TRAVEL	Reportable only if not supported by detailed expenditures.		
30-04	AUDIT FEES-FEDERAL PROJECTS		Y	
30-05	AUDIT FEES-STUDENT PROGRAMS		Y	
30-06	AUDIT FEES-FINANCIAL		Y	
30-20	PROFESSIONAL FEES	Commissioned artwork, portraits, performers, etc. For social events see 35-50 and 35-53.	Y	Y
30-21	ONLINE EDUCATION SERVICE FEE	On-line education platform consulting expense service fee paid per contractual agreement with outside vendor/consultant		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CONSULTANT & PROFESSIONAL SERVICES AND TRAVEL

Budget 30

Description: These are the budget-object codes for the purposes specified for non-employees. These codes are for services and associated travel and should not be described on documents as honorariums for sponsored projects funds.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
30-80	LEGAL FEES	<p>No one is authorized to retain any lawyer or law firm, and no one is authorized to pay legal fees or expenses billed to the University, unless the retention and payment of such lawyer or law firm have been approved in advance by the Office of the Executive Vice Chancellor & General Counsel.</p> <p>For individuals - Social Security number and home mailing address required. For businesses - Federal Identification number required.</p>	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CONSULTANT & PROFESSIONAL SERVICES AND TRAVEL

Budget 30

Description: These are the budget-object codes for the purposes specified for non-employees. These codes are for services and associated travel and should not be described on documents as honorariums for sponsored projects funds.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
30-85	PATENT PROSECUTION LEGAL FEES	No one is authorized to retain any lawyer or law firm, and no one is authorized to pay legal fees or expenses billed to the University, unless the retention and payment of such lawyer or law firm have been approved in advance by the Office of the Executive Vice Chancellor & General Counsel. (credit to 0338-91338) For individuals - Social Security number and home mailing address required. For businesses - Federal Identification number required.	Y	
30-87	CONSULTING, OTHER	Consulting costs not reimbursed as indirect cost should be included in this budget-object code. This code is excluded from the indirect cost report.	Y	Y

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

PURCHASES-RESALE OR INVENTORY
Budget 31

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
31-00	PURCHASES-RESALE OR INVENTORY			
31-01	COST OF SALE-COMPUTERS			
31-11	OFFICE SUPPLIES			
31-12	BOOTIES			
31-13	GLOVES			
31-14	PROCEDURE MASKS			
31-15	BOUFFANT CAPS			
31-17	UNIFORMS			
31-20	GOWNS			
31-21	GOWNS-DISPOSABLE ISOLATION	Disposable Isolation Gowns		
31-22	TRASH CAN LINERS			
31-24	AUTOCLAVE BAGS REGULAR			
31-25	AUTOCLAVE BAGS BIOHAZARD			
31-27	DRUGS & MEDICATIONS			
31-28	AUTOCLAVE CART COVERS			
31-29	CAGE BDS-CHICKEN			
31-30	CAGE BDS-CHINCHILLA			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

PURCHASES-RESALE OR INVENTORY
Budget 31

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
31-31	CAGE BDS-RABBIT			
31-32	CAGE BDS-RAT			
31-33	FOOD SERVICES - BAKERY SUPPLIES			
31-35	FOOD SERVICES-MEATS			
31-37	FOOD SERVICES BEVERAGES			
31-39	FOOD SERVICES-PREPRD BRD-PASTR	Prepared bread and pastries.		
31-40	CONSUMABLES-MISCELLANEOUS.			
31-42	CAGE BOTTOMS			
31-43	CAGE TOPS			
31-44	CAGE CARD HOLDERS			
31-45	WATER BOTTLES			
31-46	STOPPERS			
31-47	SIPPER TUBES			
31-48	BOTTLE BASKET WITH LID			
31-49	BOTTLE BASKET DOLLY			
31-50	MINOR EQUIPMENT			
31-53	BEAR NECESSITIES RESALE	Women's Society Bear Necessities resale items		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

PURCHASES-RESALE OR INVENTORY
Budget 31

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
31-66	ALCIDE OR CLIDOX			
31-67	POWDER KEG			
31-68	CAGE KLENZ 100			
31-69	CAGE KLENZ 200			
31-71	NPD DISINFECTANT			
31-72	FLOOR FINISH PRODUCTS			
31-73	CLEANING CHEMICALS MISC			
31-74	CO2			
31-82	SUPPLIES VETERINARY SERVICE			
31-90	REPAIRS ON PURCHASES	Repairs on purchases or repairs on inventory. For repairs which should be built into the purchase-resale or inventory cost.		
31-91	SERVICES MISCELLANEOUS			
31-92	ANIMAL FEED AND BEDDING			
31-95	PERPETUAL INVENTORY ADJUSTMENT	Adjustment to record the change in inventory year to year		

[End BU30-31](#)
[Return to Top](#)
[↑](#)

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

RECHARGE CENTER ACTIVITY
Budget 32

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
32-00	Recharge Center Activity (Only)	Recording of expense related to the billing activity from a specific recharge center. Each recharge center is assigned a unique BUOB.		
32-01	CCIR Recharge Center for Biograph MMR	CCIR Charges for Biograph MMR services: Credit to 3615-92406 / 3620-92406.		
32-02	Specialized Data Storage	Specialized Data Storage: Credit to 3270-92102.		
32-03	Computer Support Group	Computer Support Group: Credit to 3270-92101 and 3245-92512.		
32-04	IP STEM CELL	IP STEM CELL: Credit to 3427-91343.		
32-06	Molecular Biology Stockroom	Molecular Biology Stockroom: Credit to 3427-92000.		
32-07	T.S.P.R. Recharge Center	T.S.P.R. Recharge Center: Credit to 3246-92222.		
32-08	Genome Technology Access Center (GTAC) @ McDonnell Genome Institute (MGI)	GTAC@MGI: Credit to 3548-9xxxx, 3533-92345.		
32-09	Small Animal MR Facility	Small Animal MR Facility: Credit to 3619-92102 & 3615-92102.		
32-10	Biochemistry Stockroom	Biochemistry Stockroom: Credit to 3030-93505.		
32-11	WUBIOS Computing Facility	WUBIOS Computing Facility: Credit to 3236-93572 or 3236-93572A.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

RECHARGE CENTER ACTIVITY
Budget 32

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
32-12	Cardio Imaging and Clinical Research Core	Cardio Imaging and Clinical Research Core Lab: Credit to 3040-93314C.		
32-13	CGS Cluster Recharge	Center for Genome Sciences Cluster Recharge: Credit to 3943-92400.		
32-14	Pre-Clinical PET/CT Facility	Pre-Clinical PET/CT Facility: Credit to 3615-92177 and/or 3621-92177.		
32-15	Proteomics Core Lab	Proteomics Core Lab: Credit to 3958 – Blank Fund.		
32-16	Hope Center for Neurological Disorders	Hope Center for Neurological Disorders Recharge Center: Credit to Dept. 3851-935001, 935002, 935003, 935004, 935005.		
32-17	CCIR PRISMA BAY 4	CCIR charges for PRISMA BAY 4: Credit to 3620-92400 / 3615-92400.		
32-18	CCIR VIDA BAY 3	CCIR charges for VIDA BAY 3: Credit to 3620-92401 / 3615-92401.		
32-19	CCIR PET/CT BAY 2	CCIR charges for PET/CT BAY 2: Credit to 3620-92402 / 3615-92402.		
32-20	CCIR PET/CT VISION BAY 5	CCIR charges for PET/CT VISION BAY 5: Credit to 3620-92403 / 3615-92403.		
32-22	IM-Lipid Research Testing Core	IM-Lipid Research Testing Core: Credit to 3063-93201.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

RECHARGE CENTER ACTIVITY
Budget 32

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
32-23	Center for Genome Sciences Sequencing Recharge Center and DSIL Stockroom	Center for Genome Sciences Sequencing Recharge Center: Credit to 3943-92300 and 3943-92300S.		
32-24	Division of Statistical Genomics (DSG)	Division of Statistical Genomics (DSG): Credit to 3033-93131.		
32-25	Informatics Recharge Center	Informatics Recharge Center: Credit to 3239-92010.		
32-26	SSF MR Facility Bays 1, 2, and 3	SSF MR Facility: Credit to 3615-92508, 3618-92508, 3618-92508A, 3618-92508D, 3615-92509, 3618-92509, 3618-92509A, 3618-92509D, 3615-92510, 3618-92510 and 3618-92510D.		
32-27	MO FLO CELL SORTING Core	MO FLO CELL SORTING Core: Credit to 3477-92600.		
32-28	Radiation Safety Office	Radiation Safety Office: Credit to 0137-91099.		
32-29	General Purpose – Software Licensing	General Purpose – Software Licensing: Credit to 0336-90336A and 0336-90336B.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

RECHARGE CENTER ACTIVITY
Budget 32

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
32-31	Cyclotron Specialized Facility	Cyclotron Specialized Facility: Credit to 3615-92222, 3615-92222A, 3615-92222B, 3615-92222D, 3615-92222E, 3617-92222, 3617-92222A, 3617-92222B, 3617-92222D, 3617-92222E.		
32-32	Mouse Genetics Core Facility	Mouse Genetics Core Facility: Credit to 3165-91680.		
32-33	FACS Facility Pathology	FACS Facility Pathology: Credit to 3155-92352.		
32-34	MR FACILITY BAY 2	MR FACILITY BAY 2: Credit to 3615-92509 & 3618-92509.		
32-35	Chemistry – NMR Facility	Chemistry – NMR Facility: Credit to 1038-91039N.		
32-36	NASA – Goddard Recharge	NASA – Goddard Recharge: Credit to 1060-91060.		
32-37	MOUSE PHENOTYPE CORE	MOUSE PHENOTYPE CORE: Credit to 3040-93314B.		
32-39	TRANSGENIC MOUSE CENTER	TRANSGENIC MOUSE CENTER: Credit to 3155-92351.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

RECHARGE CENTER ACTIVITY
Budget 32

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
32-40	TISSUE PROCUREMENT CORE AND TPC KITS	TISSUE PROCUREMENT CORE AND TPC KITS: Credit to 3477-92310 AND 3477-92310K.		
32-41	BIOLOGIC THERAPY CORE FACILITY	BIOLOGIC THERAPY CORE FACILITY: Credit to 3477-92610.		
32-42	GENOME ENGINEERING CENTER	GENOME ENGINEERING CENTER: Credit to 3427-91350.		
32-43	2 PHOTON CORE	2 PHOTON CORE: Credit to 3054-92014A.		
32-50	IMSE	Institute of Materials Science and Engineering (IMSE): Credit to 2258-94300.		
32-52	ZEBRAFISH FACILITY	ZEBRAFISH Facility: Credit to 3221-92350 and 3221-92360.		
32-53	WUCCI RECHARGE CENTER	WUCCI Recharge Center: Credit to 3979-92000.		
32-54	PEDS DEPT SHARED RESEARCH EXPENSE	PEDS Dept. Shared Research Expense: Credit to 3166-92030.		
32-55	CARS – RECHARGE CENTER	CARS Recharge Center: Credit to 12-3436-92014.		
32-56	BATEMAN MASS SPECTROMETER – RECHARGE CENTER	BATEMAN MASS SPECTROMETER Recharge Center: Credit to 12-3852-91200		
32-57	ONCOLOGY RESEARCH RECHARGE CENTER	ONCOLOGY RESEARCH Recharge Center: Credit to		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

RECHARGE CENTER ACTIVITY
Budget 32

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		12-3071-92014		
32-58	HRPO RECHARGE CENTER	HRPO Recharge Center Credit to: 12-3008-92100 or 12-3008-92100A		
32-59	WUCCI CRYO – EM RECHARGE CENTER	WUCCI CRYO-EM Recharge Center Credit to : 12-3979-92235		
32-60	NEO DNA VACCINE	Neoantigen DNA Vaccine Recharge Center Credit to: 12-4135-92100		
32-96	RECHARGE CENTER SUPPLY ACTIVITY	This BUOB is used for those charges where the Core Facility/Recharge Center has not been assigned a unique BUOB for General Supplies. This BUOB is only for charges within the University. It is not used to record supplies from an outside vendor. Use 35-80 for outside vendors. Use 32-97 for Lab Activity related to Recharge Centers. An example of Supply Activity would include a facility that provides supplies to support laboratory activity.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

RECHARGE CENTER ACTIVITY
Budget 32

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
32-97	LAB SERVICE ACTIVITY	This BUOB is used for those charges where the Core Facility/Recharge Center has not been assigned a unique BUOB for Laboratory Service. This BUOB is only for charges within the University. It is not used to record services from an outside vendor.		
32-98	MCDONNELL GENOME INSTITUTE (MGI)	MCDONNELL GENOME INSTITUTE: Credit to 12-3533-93310, 12-3533-93300, or 12-3533-93400.		
32-99	NON-LAB SERVICE ACTIVITY	This BUOB is used for Non-Lab Service Activity charges by a Core Facility/Recharge Center that does not have a unique BUOB. An example of Non-Laboratory expense would include an x-ray reading.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CONSUMABLE SUPPLIES AND MATERIALS

Budget 34

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
34-00	CONSUMABLE SUPPLIES			
34-01	CLASSROOM SUPPLIES	For classroom and instructional purposes, including items for art projects and any item used in a classroom / nursery school environment.		
34-03	RESEARCH OFFICE SUPPLIES	Office supplies approved for research projects.		
34-05	HUMAN BODY PARTS	Human body parts including cadavers and organs.		
34-08	GASOLINE	Gasoline expenses not related to travel, such as for lawn mowers and departmental vehicles.		
34-11	OFFICE SUPPLIES	Pencils, pens, stencils, staples, paper clips, scotch tape, etc. See 35-13 for office forms. See 34-55 for printer cartridges.		
34-13	RADIONUCLIDES	Ordered through Radiation Safety for Medical School depts.		
34-14	ORGANIC SOLVENTS	For scintillation counters.		
34-15	CHEMICALS	Excludes bottled gases (see 34-35). Excludes radionuclides (see 34-13). Excludes ethyl alcohol/gas (see 34-36). Excludes dry ice (see 34-37). Do not include drugs or medications (see 34-27 and 57-27).		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CONSUMABLE SUPPLIES AND MATERIALS

Budget 34

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
34-16	LABORATORY SUPPLIES	Test tubes, beakers, glass vessels, tongs, protective eyewear, glass lab supplies, etc.		
34-17	COMPUTER SOFTWARE & SUPPLIES	Including forms, cards, diskettes, disk packs, software, CD's, software upgrades or tape reels that pertain to computer processing. See 63-40 for capital computer equipment and capital software with unit cost of \$5,000 or more; see 34-40 for minor computer equipment with unit cost less than \$5,000.		
34-18	PHOTO & ILLUSTRATION SUPPLIES	Purchase of film, blank tapes, film printing paper and processing solutions and I.D. cards. Includes charges from illustrations/computer graphics departments. See 35-27 for film processing & photography services.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CONSUMABLE SUPPLIES AND MATERIALS
Budget 34

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
34-19	REPLACEMENT PARTS FOR ASSETS	Where specific parts are being replaced, modified or fabricated for an original piece of equipment that is not disposed from the asset system.		
34-20	MINOR EQUIPMENT	Items costing less than \$5,000 but which would otherwise be charged to equipment. Examples are filing cabinets, chairs, laboratory items, appliances, cameras, etc. This includes replacement parts for these items.		
34-23	REPRINTS	Copies of published articles paid to a journal or publisher. See 35-18 for initial publishing costs.	Y	
34-24	UNIFORMS & WEARING APPAREL	Purchase of lab coats, caps and gowns, costumes, jackets, smocks, uniforms for nurses, food service personnel, watchmen, etc., athletic uniforms and apparel and departmental sponsored wearing apparel. Charges must be justified on grants and contracts. See 35-08 for cap and gown <u>rental</u> .		
34-25	MATERIALS FOR FABRICATION	For other than computer where component parts are less than \$5,000 (if labor is included see 35-25).		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CONSUMABLE SUPPLIES AND MATERIALS
Budget 34

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
34-27	DRUGS & MEDICATIONS	For humans. (See 57-27 for drugs for animals.)		
34-28	PHOTOCOPY COST	Includes processing supplies, inter-library loans and medical copies. Includes cost per copy.		
34-35	BOTTLED GAS			
34-36	ETHYL ALCOHOL/GAS			
34-37	DRY ICE			
34-39	MATERIALS FABRICATION			
34-40	MINOR EQUIPMENT – COMPUTER & HARDWARE	Items/equipment with a unit cost less than \$5000. Examples include terminals, modems, keyboard, printers, cables, scanners, monitors, and PDA. (See 63-40 For capital equipment with a unit cost of \$5000 or more.)		
34-43	MEMORIAL CONTRIBUTIONS AND/OR FLOWERS	Memorial contributions and/or flowers purchased for memorials or to express appreciation for other contribution to the efforts of the University or department. (with dean's, vice chancellor's or authorized designee's approval.) This includes flowers purchased for any occasion.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CONSUMABLE SUPPLIES AND MATERIALS
Budget 34

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
34-51	JANITORIAL AND HOUSEKEEPING SUPPLIES	Rugs, paper, chemicals, rags, restroom supplies, cleaning supplies, etc. (Not allowed on government grants.)		
34-52	ATHLETIC SUPPLIES	Training room supplies, pool supplies, cheerleader and team supplies, departmental intramural athletic supplies, and miscellaneous athletic supplies.		
34-55	PRINTER CARTRIDGES	Includes toner and refurbishment of toner cartridge, as well as, inkjet and laser cartridges.		
34-57	HARDWARE SUPPLIES	Electrical supplies, plumbing supplies, heating supplies, keys, locks, belts, hoses, standard signs. See 35-13 for custom signs.		
34-58	SURGICAL LOOPES			
34-59	TOYS FOR HOSPITALS	Purchase of toys for use in hospitals, and nursery school.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CONSUMABLE SUPPLIES AND MATERIALS
Budget 34

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
34-63	TEMPORARY ASSETS	Equipment purchased by a school or department for an individual in which the University will not own the equipment. Include a notation on PO "title not held by University." This procedure will assure that the item will not be included on any University asset record. This BUOB EXCLUDES government-owned or government furnished assets.		
34-71	MEDICAL/CLINICAL SUPPLIES	Supplies used in patient care clinics - e.g. bandages, applicators, tubing, syringes, gloves, dressings, gowns, masks, etc. excluding supplies purchased for resale or inventory (see budget 31), purchased services (see budgets 35 or 41), or medical equipment (see budget 63) .		
34-87	SUPPLIES, OTHER	Supplies to be charged to this budget object code include those that are prohibited on federal funds or that must be excluded from the indirect cost report. Examples include artwork, paper products, props, and coffee/water for department daily consumption. See 35-74 for alcohol & See		Y

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CONSUMABLE SUPPLIES AND MATERIALS
Budget 34

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		35-50, 35-53 for food & beverages at meetings/ seminars/departmental functions		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES Budget 35				
Description: These are the budget-object codes for the purposes specified.				
Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-00	OTHER EXPENSES		Y	
35-01	PROPERTY INSURANCE	Insurance on property fire, comprehensive, loss while in-transit, etc.		
35-02	INSURANCE ON PERSONS	Malpractice, liability, accident, health, security bonds. Prior approval required on grants and contracts.		
35-03	PICKUP AND DELIVERY	Pick-up and delivery, shipping-cab fares in St Louis, Federal Express, UPS, Red Arrow, University truck delivery, overnight freight, shipping. Freight bills and customs duty identified with a purchase order should be coded with the same budget object as the PO and the PO number should be shown. Refer to 36-03 for travel to meetings and 36-04 for reimbursement to employees for mileage not related to meetings. (See 36-41 for all patient travel. Social Security number & address required.)	Y	

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-04	TEMPORARY EMPLOYMENT	Payments to persons who are not WU employees and are not legally required to be employees. This includes payments to all employment agencies for temporary labor. <u>Please use purchase order.</u>	Y	
35-05	STUDY PARTICIPANT / HUMAN SUBJECTS AND BLOOD DONORS	Human subjects and blood donors. Includes payments to subjects on research, investigations and payments for contributions of blood, urine samples and other body fluids or tissues. Payments must include social security number and home mailing address. See 35-70 for Non-Study Participant Gift Cards.	Y	
35-06	GENERAL SERVICES	Other than human subjects - payments to companies or persons who are not WU employees and are not legally required to be employees. Examples include umpires, referees and artist models, also includes transcription services.	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-07	ON CAMPUS RENTAL OF SPACE	Lease or rental of office or storage space owned and operated by the University, (whether on or off campus). Typically lease or rental agreements with internal landlords such as schools, departments, administrative offices or other units within the university. Excludes rental of meeting space (use budget/object 35-99). Excludes rental of space from external landlords or space not owned and operated by the University (see budget/object 35-29). Charges to budget/object 35-07 for internal rental of space must be paired with expense credits (budget 81) for the internal lessor or landlord. Rental of space within the University is not excluded from Modified Total Direct Cost (MTDC) in calculating monthly overhead charges.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-08	RENTAL OF EQUIPMENT	Rental and/or lease of equipment Includes visual aids equipment, musical instruments, telephone instruments, pagers and beepers (including monthly air time), instructional films, movies, bus charter, central processing units, peripheral equipment, terminal central processing units, and data processing equipment. (For computer equipment rental, SS# and home address is required for individuals and Fed I.D.# is required for businesses) Rental of cap and gown. 36-86 for car leasing.	Y	
35-10	DEMURRAGE	Cylinder rental.	Y	
35-11	CYLINDER DEPOSITS	Not allowed on grants and contracts.		
35-12	POSTAGE	Stamps, pre-stamped postcards or envelopes, postage meter charges, bulk rate charges, etc.; total cost of pre-stamped envelopes from print shop which have printed		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		return address is charged to postage. Include vendor assigned account number. Example: bulk permit #000.		
35-13	PRINTING & BINDING SERVICES	Cost of printing office forms, assembling and/or binding such items as bulletins, catalogs, tickets, grade reports, printing of business cards and letterhead, engraving of office signs, office plaques, desk plates and custom signage.	Y	
35-14	PRESORT MAIL SERVICES	Outside vendors-services provided to presort mail includes labeling, folding and sorting. Reportable payments for individuals, social security number and home mailing address required. For businesses, federal identification number is required.	Y	
35-15	CORRESPONDENCE SERVICES	Correspondence services provided within a school or department.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-17	PUBLICATION OF A BOOK	Publication of a book or monograph - including printing, distribution, promotion and mailing. All costs affiliated with publishing, e.g., copyright fees, photo reprints, etc. (prior approval required on PHS/NIH grants.	Y	
35-18	PUBLICATION IN PROFESSIONAL JOURNALS	Includes page costs, special plates, charts, diagrams, additional reprints of published articles at time of first printing; abstract fees.	Y	
35-20	UTILITIES	Electric, gas, Euclid power plant services, water, sewer. See 37-XX for costs of operating a power plant, see 36-86 for temporary living expenses.		
35-21	FINANCIAL FEES	Financial fees and expense - Credit Bureau collection fees. See 35-24 for bad check fees.	Y	
35-23	NON-MEDICAL LAB SERVICES	Such as chemical, geological, etc.	Y	
35-24	BANK FEES	Interest payments, cash over and short, bad check losses and fees.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-25	LABOR OR LABOR AND MATERIALS	For fabrication of equipment. Materials and/or labor used with the intent of constructing or modifying a piece of equipment with a unit value of less than \$5,000. See 63-XX for combined parts and material over \$5,000. See 34-25 for Materials Only.	Y	
35-26	CELL STORAGE		Y	
35-27	FILM PROCESSING & PHOTOGRAPHY SERVICES	Both photographic and microfilm. Includes film developing, prints, slides and enlargements, microfilming of originals and duplication of microfilm records, and copying VCR tapes. See 3418 for photo and illustration supplies	Y	
35-28	MANUSCRIPT FEES	Fees charged by publishers to read a manuscript.	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES

Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-29	OFF CAMPUS RENTAL	<p>Lease or rental of office or storage space (Applies only to leased storage space. Storage services such as off site record storage should be charged to budget/object 3599) from external landlords (parties outside the university), whether on or off campus. Lease or rental of space not owned and operated by the university. For example, Barnes-Jewish Hospital and St. Louis Children's Hospital are both external institutions. Excludes rental of meeting space (See budget/object 35-99 - Storage - Off Campus - Medical School "Only"). Excludes rental of space owned and operated by the university or from internal university landlords (use 35-07).</p> <p>Payments due to external landlords for lease or rental of on-campus space (applicable to medical center campus only - all Hilltop campus space is owned by the university) are overhead expenses in support of operation & maintenance of plant (O&M). These must be charged to budget/object 35-29 on university expense accounts coded as O&M (A21 or "424" code of 07).</p> <p>Payments due to external landlords for lease or rental of off-campus space (outside of the Hilltop or Medical campuses) are normally expenses in direct support of the university's missions. These must be charged to budget/object 35-29 on university expense accounts coded as clinical practice, department research, organized research, or other missions. Use of off-campus space for grants is normally identified at the time a grant is submitted. (See next page.)</p>		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

35-29 cont.	OFF CAMPUS RENTAL	<p>The off-campus overhead rate excludes space costs and is therefore lower than the on-campus rate. Changes (e.g., from off-campus to on-campus) must be approved by the sponsoring agency for federal grants.</p> <p>Charges for off-campus space must not be charged to overhead account such as operation & maintenance of plant except when the university leases an entire off-campus building or substantial portion that are used for multiple departments and missions. This is determined at the time a lease is executed. In this case, the grant pays the on-campus overhead rate but no direct space costs. The total costs of the space are charged to the school O&M accounts and support for the space utilized by the grant is recovered through overhead charges. This is a rare exception.</p>
On Campus:	<p>External Landlord =====</p> <p>BUOB 35-29 O&M Account</p> <p>-----</p>	<p>Internal Landlord =====</p> <p>BUOB 35-07 Any Appropriate Account</p> <p>-----</p>
----- Off Campus:	<p>BUOB 35-29 Direct Direct Mission Account</p>	<p>BUOB 35-07 Any Appropriate Account</p>
		<p>The term 'on-campus' used when coding rental of space should not be confused with 'on-site' as used in determining clinical practice overhead rates. The definition of "on-campus" for lease coding purposes is literally the Medical School campus. "On-site" encompasses the larger area within 1 mile of the literal campus boundaries within which the overhead reduction for off-site practice does not apply.</p>
		<p>All externally leased or rented space must be recorded in the university's space utilization system.</p>

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-30	TELEPHONE-MONTHLY SERVICES	Telephone monthly service charge – Includes cellular service Instrument costs for stations extension, mileage, special key equipment, etc.; not allowed on government grants or contracts; exclude data processing transmittal equipment.		
35-31	TELEPHONE-TOLL CALLS	Local charges, long distance, telegrams, leased wire charges and fax charges. See 35-30 for conversational equipment costs.		
35-32	TELEPHONE-DATA PROCESSING EQUIPMENT	Telephone-data processing equipment and costs - monthly equipment and line rental costs for data processing equipment, modems and DSL lines.	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-33	COMPUTER SERVICES PURCHASED FROM SVC BUR	Computer services purchased from outside vendors and WU. Including COM (microfiche), time sharing, and key punching, and database subscriptions, etc., WU departments that do not fall under budget 40, 35-35 and 35-36. See budget 40 for services provided by Hilltop Facilities; see budget-object codes 35-35 and 35-36 for services provided by Medical School facilities.	Y	
35-34	COMPUTER SERVICES	Computer Services Engineering.	Y	
35-35	BIostatistical COMPUTER SERVICE	Computer services provided by Biostatistical Services.		
35-36	MEDICAL COMPUTER SERVICES	Including the Institute of Biomedical Computing, Medical Computing Facilities and WU Biomedical Research Computing Facilities and Medical Library. See 34-18 for computer graphics charges.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-37	LAUNDRY	Laundry and Dry Cleaning - Laundering and cleaning of clothing, uniforms, linen, etc. Includes rental and mending of uniforms, etc., when billed as a part of laundry service. (Laundering must be justified on government grants and contracts. See 35-08 for rental of cap and gowns.	Y	
35-38	COMPUTER SOFTWARE LICENSES	For individuals – social security and home mailing address are required. For businesses - federal id number is required.	Y	
35-39	TAXES AND LICENSES	Federal, state and local licenses or permits, state registration fees, narcotics licenses, and notary license fee and bonds.		
35-40	ADVERTISING	Poster, radio, television, campus publications, etc.	Y	
35-41	RECRUITMENT COSTS	Advertising and cost (except travel). See 35-88 for student recruiting costs.	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-42	(NTS) – SYSTEMS AND OPERATIONS NETWORK TECHNOLOGY SERVICES	Service provided by Network Technology Services. (Previously ONC). To be used only by ONC.		
35-43	MEDICAL SCHOOL NETWORK SERVICE	Service provided by the Medical School Network Service. To be used ONLY by MSNS.		
35-44	CLINICAL & LAB SERVICES	Does not include outpatient cost on grants.	Y	
35-46	IMMIGRATION FEES	Immigration and visa fees.	Y	
35-47	RADIOACTIVE WASTE DISPOSAL	Charges by outside vendors for radioactive waste disposal only. See 32-28 for Radiation Safety Recharge Center Charges, 35-67 for Hazardous Waste Disposal, and/or 55-05 for the remediation of hazardous materials from University facilities as related to FIN 47.	Y	
35-48	X-RAY SERVICES	X-ray and scanning services. Reportable payment.	Y	
35-49	SATELLITE BROADCAST SERVICES	Including radio and wire services.	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-50	SOCIAL & ENTERTAINMENT - SERVICES	<p>Payments to caterers, musicians, servers, bartenders, hall rental, hotel banquets, and rentals for events. Can be a payment directly to a vendor or a reimbursement to an employee. When charging a sponsored fund for allowable services, see 35-66 Sponsored Projects Events. 35-50 is not allowable on sponsored funds.</p> <p>(Dean's, Vice Chancellor's, or authorized designee's approval required if over \$50).</p> <p><u>Examples of expenses:</u></p> <ul style="list-style-type: none"> • Catering services including bartenders; use 35-53 for the food and beverages expense associated with the service. • Hall rental expense for an event. • Equipment and other rentals related to an event. • Musicians or other entertainers. 	Y	Y
35-51	SALES TAX	Used when purchasing or reimbursing for items that are taxable. Sales tax must be broken out when the tax exempt letter is not used.		Y

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-52	RELOCATION EXPENSE	Employee relocation expenses - moving household goods and other relocation expenses when allowed. See 3652 for relocation travel.	Y	
35-53	SOCIAL & ENTERTAINMENT-PURCHASES & SUPPLIES	<p>Social and entertainment expenses where the service is insubstantial or indeterminable and the expenses are not related to travel. Can be a payment directly to a vendor or a reimbursement to an employee. <i>Use 35-50 Social and Entertainment-Services for caterers, musicians, bartenders, hall rentals, etc.</i> When charging a sponsored fund for allowable purchases & supplies, see 35-66 Sponsored Projects Events.</p> <p>35-53 is not allowable on sponsored funds.</p> <p>(Dean's, Vice Chancellor's, or authorized designee's approval required if over \$50).</p> <p><u>Examples of expenses:</u></p> <ul style="list-style-type: none"> • Meals and refreshments from a regular menu. • Purchase of groceries, supplies, and other goods for an event, including paper products, serving items, decorations, etc. • Food/meals at or from a restaurant; can be from a standard or special menu; 		Y

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		<p>can be dine-in, carry-out, or delivery.</p> <ul style="list-style-type: none"> Party favors and attendance gifts of nominal value that are provided to all attendees. See 35-54 (Prizes & Awards) and 35-69 (Gifts). 		
35-54	PRIZES AND AWARDS	Prizes, cash awards and tuition awards to non-employees. See 35-70 for the purchase of Non-Study Participant Gift Cards.	Y	Y
35-55	NON TUITION SCHOLARSHIPS - FELLOWSHIPS	For scholarships and fellowships similar to a stipend, but used for a one-time payment not made through payroll.	Y	
35-56	TUITION-OTHER SCHOOLS	Tuition payments made to the school for year abroad program and for summer institute. Note: This budget object code should not be used for employee training costs, see 36-05		
35-57	DUES, MEMBERSHIPS	Membership under a personal or University name, conference assessments (not registration fees); subscriptions included as part of dues. See 35-87 for non-professional dues, memberships and assessments; see 35-76 for subscriptions that are not part of a membership.	Y	
35-58	ACCREDITATION FEES	A fee which is paid to professional boards to accredit the school.	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-59	TEST FEES	Test fees, exam fees certification fees for exams.	Y	
35-60	BAD DEBT EXPENSE	Estimated bad debt expense.		
35-61	HOUSEKEEPING / JANITORIAL SERVICE	Window washing, rug cleaning, Barnes charges. Not allowed on government grants and contracts.	Y	
35-62	BUILDING MAINTENANCE	Cost of maintenance, repairing or improving appearance of buildings, both interior and exterior, etc.; not used on government funds. If \$5,000.00 or greater use budget 73.	Y	
35-63	REPAIRS TO OFFICE EQUIPMENT	Repairs and maintenance contracts on office and other equipment – Repairs, parts, alterations and maintenance contracts required to keep in working order classroom and office furniture, equipment, shop machinery, automotive equipment and elevators.	Y	
35-64	REPAIRS TO LAB EQUIPMENT	Repairs, alterations and maintenance contracts required to keep laboratory furniture and equipment in working order.	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-65	REPAIRS TO COMPUTER EQUIPMENT	Includes maintenance contracts, parts and service charges to keep computer equipment in working order, computer programming, software maintenance services, and printer repairs.	Y	
35-66	SPONSORED PROJECT EVENTS	<p>Sponsored Project Events defined as event and meal expenses incurred in order to meet the goals and objectives of sponsored projects. These expenses must be charged to sponsored projects in accordance with agency guidelines and as provided for in the grant or contract award. A valid project reason is required. Failure to document project purpose could result in amounts paid being reported as income to the individuals attending the event. Examples include human subjects' meals and cost associated with project related conferences and symposiums.</p> <p>Guidance:</p> <ul style="list-style-type: none"> > Alcoholic beverages are unallowable in accordance with sponsoring agencies guidelines. <p>Policy & Limits</p> <ul style="list-style-type: none"> > All cost associated with Sponsored Program Events must 	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		be in accordance with the sponsoring agency's guidelines and consistent with grant or contract award costs. > Requests for an exception to the sponsoring agency's policy must be submitted to and coordinated by Sponsored Projects Accounting.		
35-67	HAZARDOUS WASTE DISPOSAL	See 3547 for Radioactive Waste Disposal. See also 5505 for the remediation of hazardous materials from University facilities as related to FIN47.	Y	
35-68	EXTERNAL PATIENT BILLING & COLLECTION SERVICES	To record the purchase of patient billing and collection services from vendors external to the University.	Y	
35-69	GIFTS	Items purchased to express appreciation for others contribution to the efforts of the University or department. Includes plaques, and other tokens. See 34-43 for memorial contributions and/or flowers. Gifts are not reportable as taxable compensation if not more than \$75, and not in the form of cash or other cash equivalents (i.e., US Savings Bonds, and gift certificates). Also includes purchases or employee (length of) service awards not less than 5 year intervals, and retirement	Y	Y

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		gifts, all not exceeding \$400 per person in total. For depends. with IRS qualified service award plans, please include the plan description and backup for the document. <i>See 35-70 for the purchase of Non-Study Participant Gift Cards.</i>		
35-70	NON STUDY PARTICIPANT GIFT CARDS	Items purchased to express appreciation for others contributions to the efforts of the university or department. All non-study participant gift cards require the Gift, Prize, or Award Form to be completed and sent to the Tax Department or Payroll (employees), regardless of the amount.		
35-71	USED EQUIPMENT	Use of equipment within University departments. Transferred from one department to another after initial purchase. Purchase or sale of used equipment with the original cost of under \$5,000.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-72	TUITION/HOUSING DIFFERENTIAL	Differential between the current plan year rates and base year plan rates. For PEP and I529 plan only.	Y	
35-73	CLINICAL STUDIES CHARGES	Charges only for the Center for Clinical Studies which include coordinator services, administration fees, and miscellaneous expenses.		
35-74	ALCOHOLIC BEVERAGES	Purchases not related to travel. (exclude from indirect cost). Use budget 36-87 if related to travel.		Y
35-75	BOOKS	Reference or departmental libraries only, and book allowances. For school libraries see budgets 65 and 66. Must be justified on the document if used on government funds.		
35-76	SUBSCRIPTIONS	To professional journals and magazines not charged to dues or memberships.		
35-78	INSTRUCTION AUDIO/VISUAL MEDIA	Instructional materials either audio or visual on video, cassette tapes, DVD's, and CD's		
35-79	DEATH CERTIFICATES	Copies of death certificates and medical records.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-80	LAB SERVICES-RESEARCH	Lab services and tests - related to research.	Y	
35-81	GLASS WASHING-LABS	Related to labs.	Y	
35-83	HOUSING BOARD CHARGES	Used by Housing Office only.	Y	
35-84	GROUNDS MAINTENANCE	Upkeep of grounds (including dumpster fees), resurfacing of existing pavement.	Y	
35-85	MOVING EXPENSES-OFFICES	Expenses related to moving offices, equipment and labs. See 35-52 for personal relocation.	Y	
35-86	ANNUITANTS	Payments to Life Income and Gift Annuity. Used only by General Accounting and Investments.		
35-87	OTHER DUES, MEMBERSHIP	Costs of individual or institutional memberships in organizations other than professional, or in organizations that engage in activities prohibited on federal funds (especially lobbying activities). These costs are excluded from the indirect cost report. Costs of membership in any civic or community organization, social or dining club are unallowable expenses for purposes of federal	Y	Y

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		research. – See budget object 35-57 for professional dues.		
35-88	SERVICES, OTHER	Services that should not be reimbursed as an indirect cost should be charged to this budget/object. Examples of other unallowable expenses for purposes of federal research include alumni activities, legal fines and penalties, selling, marketing and advertising. See budget object 35-92 for donations, contributions, and sponsorships.	Y	Y
35-89	FREEZER FEES		Y	
35-90	DEMINERALIZATION		Y	
35-91	HOME EQUITY EXPENSE	For PEP only.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
35-92	DONATIONS, CONTRIBUTIONS, AND SPONSORSHIPS	Includes all payments to entities made in the form of a donation or a contribution for which no goods or services are expected in return. For sponsorships for which something is received in return having a value less than the payment being made, such as a dinner or tickets to an event, indicate the value of the benefit received in the Remarks section of the document. If the payment is made to a charitable organization, receipts acknowledging the contribution should be sent to the Tax Department at CB 1034. Do not use this BUOB for gifts, prizes, or awards paid to individuals; see BUOB 35-54. Do not use this BUOB for payments in exchange for services; see BUOB 35-88. Do not use this BUOB for payment of subawards or subcontracts; see budget 38.	Y	Y
35-93	OTHER MOVING EXPENSES	Includes qualified real estate expenses and all other miscellaneous payments. Subject to IRS limits and may require immediate withholding in some instances. Call Tax	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OTHER EXPENSES
Budget 35

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		Reporting for guidance. Must have employee social security number.		
35-94	GOVERNMENT LOAN CANCEL/ASSIGNMENT	Used for Government student loans for cancellation of loans forgiven and uncollectable accounts assigned to the Dept. of Education. Use SR code to distinguish between types of cancellations.		
35-95	SECURITY SERVICES	Payment for security guard services or protective services such as armored car service.	Y	
35-96	PC MAINTENANCE- COMPUTING & COMMUNICATIONS ONLY	PC network maintenance and computer lab maintenance. Educational computing service		
35-97	SHREDDING AND RECYCLING	Services for shredding and recycling.	Y	
35-99	Storage - Off Campus -Medical School "Only"	Payment to external parties (i.e. parties outside the University) for meeting space and for storage for which is not occupied by University personnel. Leased or rented space not owned by the University that is used exclusively for storage and not occupied by University personnel should not be included in the University Space Utilization System.	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TRAVEL Budget 36				
Description: These are the budget-object codes for the purposes specified.				
Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
36-00	TRAVEL		Y	
36-01	DOMESTIC TRAVEL FOR EMPLOYEES ONLY	Travel beyond 50 miles - Airfare, Ground Transportation, Hotel, Meals, and other miscellaneous travel expense. (Do not include: conferences, seminars, meetings (scientific and other), training courses, classes related to employee training, and training materials, travel to and from training location. See 3602, 3603, 3605.	Y	
36-02	INTERNATIONAL TRAVEL FOR EMPLOYEES ONLY	Foreign travel (Includes travel to Mexico and Canada) – Airfare, Ground Transportation, Hotel, Meals, and other miscellaneous travel expense. (Dean’s, vice chancellor’s or authorized designee’s approval required on Ledger Class 12). Do not include: conferences, seminars, meetings (scientific and other), training courses, classes related to employee training, and training materials, travel to and from training location. See 3601, 3603, 3605	Y	

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

TRAVEL
Budget 36

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
36-03	LOCAL TRAVEL FOR EMPLOYEES ONLY	Travel (50 miles or less) Ground Transportation, Meals, and other miscellaneous travel expense. Do not include: conferences, seminars, meetings (scientific and other), training courses, classes related to employee training, and training materials, travel to and from training location. See 3601, 3602, 3605.		
36-04	LOCAL PARKING & MILEAGE	Parking permits for hilltop and medical school, mileage not related to seminar.		
36-05	REGISTRATION FEES	Fees associated with attending conferences, seminars, meetings (scientific and other), training courses, classes related to employee training, and training materials.	Y	
36-06	TRAINEE TRAVEL	Trainee travel during training period.	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TRAVEL
Budget 36

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
36-09	RECRUITING	Travel and other expenses of recruiting faculty and staff. For advertising, use 35-41; for spouse expense, use 36-87; for student recruiting, use 36-47. For employee travel related to recruitment of faculty and staff, use 36-01 or 36-02.	Y	
36-20	CONFERENCE PARTICIPANTS TRAVEL	Conference participants travel – Sponsored Funds only. See BU30xx for Non-Employees.	Y	
36-21	GROUP FIELD TRIPS	Group field trips	Y	
36-23	COLLABORATOR TRAVEL	Travel allowance for participant funds.	Y	
36-41	PATIENT/RESEARCH TRAVEL	Even if less than 50 miles (includes research subjects).	Y	
36-47	STUDENT/POST DOC APPLICANT TRAVEL	Costs Students/post doc incur when they travel for recruitment and application. These costs are excluded from the indirect cost report. For faculty and staff travel related to student/post doc recruit, use 36-01 or 36-02.	Y	Y

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TRAVEL Budget 36				
Description: These are the budget-object codes for the purposes specified.				
Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
36-52	RELOCATION TRAVEL	Relocation travel expenses of new employees and family members. Examples include airfare, gas, mileage, lodging and meals. Must have employee's social security number.	Y	
36-53	STUDENT/POST DOC TRAVEL	To be used for study-related activities/events for student and non-employee (trainee) post doc travel. For travel incurred for University business purposes, use 36-01 or 36-02.	Y	
36-60	ADMISSIONS COUNSELOR VISITS		Y	
36-65	REHAB	Rehab (48xxx) Home health visits (including less than 50 miles).		
36-66	CLINIC TRAVEL	Used by Pediatrics, fly or drive can be greater than 50 miles.	Y	

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

TRAVEL
Budget 36

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
36-76	PRE-MOVE EXPENSE	Unlimited number of trips for the purpose of house-hunting and other preparations associated with employee relocation. Must have employee's social security number.	Y	
36-80	ATHLETIC TEAM TRAVEL		Y	
36-81	ATHLETICS TEAM MEALS		Y	
36-86	TEMPORARY LIVING EXPENSES	Expenses of University employees living "away from home." Not reportable; however, reimbursed expenses of spouse/others are reportable (see 36-87). Not for relocation purposes.	Y	
36-87	TRAVEL, OTHER	Unallowable costs or costs that should not be included as an indirect cost, and are incurred while traveling should be included in this budget-object code. Examples include entertainment of others, including alumni, alcoholic beverages, trustee travel, travel expense for spouses, etc., first class fare.	Y	Y

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

POWER PLANT PURCHASES
Budget 37

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
37-00	POWER PLANT PURCHASES			
37-01	WEST CAMPUS/SKINKER RENT			
37-02	NORTH CAMPUS RENT			
37-07	MEDICAL SCHOOL RENT			
37-17	COAL AND FREIGHT ON COAL			
37-18	PURCHASED ELECTRICITY			
37-19	PURCHASED GAS & FUEL OIL			
37-20	HEAT LIGHT WATER CHARGES	Not used by the power plant.		
37-21	UTILITY SURCHARGE			
37-22	WATER AND SEWER CHARGES			
37-23	SEWER			
37-24	FUEL OIL			
37-28	ELECTRIC	Individual sites with separate meters.		
37-29	HOT WATER-GAS	Individual sites with separate meters.		
37-30	NATURAL GAS HEDGE CONTRACT	Record gas cost directly related to hedge contracts.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

POWER PLANT PURCHASES
Budget 37

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
37-95	FACILITIES OFFICE CHARGE FOR SECURITY ACCESS PANELS (FPM Chg for Sec Acc Panels)	Security access panel maintenance for buildings located on Danforth Campus, West Campus, North Campus, and other off-campus buildings.		
37-96	RENOVATION/RENEWAL ALLOWANCE	Renovation & renewal allowance.		
37-97	OTHER BUILDING RENT	Other Building Rent for buildings located off of the Danforth Campus site.		
37-98	GENERAL PROPERTY INSURANCE	General property insurance.		
37-99	RENT			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

SUBCONTRACTS, ALTERATIONS & RENOVATIONS
Budgets 38 and 39

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
38-00	SUBCONTRACTS		Y	
38-01	SUBCONTRACT-DIRECT		Y	
38-02	SUBCONTRACT-INDIRECT		Y	
38-03	SUBCONTRACT-DIRECT		Y	
38-04	SUBCONTRACT-INDIRECT		Y	
38-05	SUBCONTRACT-DIRECT		Y	
38-06	SUBCONTRACT-INDIRECT		Y	
38-07	SUBCONTRACT-DIRECT		Y	
38-08	SUBCONTRACT-INDIRECT		Y	
38-09	SUBCONTRACT-DIRECT		Y	
38-10	SUBCONTRACT-INDIRECT		Y	
38-11	SUBCONTRACT-DIRECT		Y	
38-12	SUBCONTRACT-INDIRECT		Y	
38-13	SUBCONTRACT-DIRECT		Y	
38-14	SUBCONTRACT-INDIRECT		Y	
38-15	SUBCONTRACT-DIRECT		Y	
38-16	SUBCONTRACT-INDIRECT		Y	
38-17	SUBCONTRACT-DIRECT		Y	
38-18	SUBCONTRACT-INDIRECT		Y	
38-19	SUBCONTRACT-DIRECT		Y	
38-20	SUBCONTRACT-INDIRECT		Y	
38-21	SUBCONTRACT-DIRECT		Y	
38-22	SUBCONTRACT-INDIRECT		Y	
38-23	SUBCONTRACT-DIRECT		Y	
38-24	SUBCONTRACT-INDIRECT		Y	
38-25	SUBCONTRACT-DIRECT		Y	
38-26	SUBCONTRACT-INDIRECT		Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

38-27	SUBCONTRACT-DIRECT		Y	
38-28	SUBCONTRACT-INDIRECT		Y	
38-29	SUBCONTRACT-DIRECT		Y	
38-30	SUBCONTRACT-INDIRECT		Y	
38-31	SUBCONTRACT-DIRECT		Y	
38-32	SUBCONTRACT-INDIRECT		Y	
38-33	SUBCONTRACT-DIRECT		Y	
38-34	SUBCONTRACT-INDIRECT		Y	
38-35	SUBCONTRACT-DIRECT		Y	
38-36	SUBCONTRACT-INDIRECT		Y	
38-37	SUBCONTRACT-DIRECT		Y	
38-38	SUBCONTRACT-INDIRECT		Y	
38-39	SUBCONTRACT-DIRECT		Y	
38-40	SUBCONTRACT-INDIRECT		Y	
38-41	SUBCONTRACT-DIRECT		Y	
38-42	SUBCONTRACT-INDIRECT		Y	
38-43	SUBCONTRACT-DIRECT		Y	
38-44	SUBCONTRACT-INDIRECT		Y	
38-45	SUBCONTRACT-DIRECT		Y	
38-46	SUBCONTRACT-INDIRECT		Y	
38-47	SUBCONTRACT-DIRECT		Y	
38-48	SUBCONTRACT-INDIRECT		Y	
38-49	SUBCONTRACT-DIRECT		Y	
38-50	SUBCONTRACT-INDIRECT		Y	
38-51	SUBCONTRACT-DIRECT		Y	
38-52	SUBCONTRACT-INDIRECT		Y	
38-53	SUBCONTRACT-DIRECT		Y	
38-54	SUBCONTRACT-INDIRECT		Y	
38-55	SUBCONTRACT-DIRECT		Y	
38-56	SUBCONTRACT-INDIRECT		Y	
38-57	SUBCONTRACT-DIRECT		Y	
38-58	SUBCONTRACT-INDIRECT		Y	
38-59	SUBCONTRACT-DIRECT		Y	
38-60	SUBCONTRACT-INDIRECT		Y	
38-61	SUBCONTRACT-DIRECT		Y	
38-62	SUBCONTRACT-INDIRECT		Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

38-63	SUBCONTRACT-DIRECT		Y	
38-64	SUBCONTRACT-INDIRECT		Y	
38-65	SUBCONTRACT-DIRECT		Y	
38-66	SUBCONTRACT-INDIRECT		Y	
38-67	SUBCONTRACT-DIRECT		Y	
38-68	SUBCONTRACT-INDIRECT		Y	
38-69	SUBCONTRACT-DIRECT		Y	
38-70	SUBCONTRACT-INDIRECT		Y	
38-71	SUBCONTRACT-DIRECT		Y	
38-72	SUBCONTRACT-INDIRECT		Y	
38-73	SUBCONTRACT-DIRECT		Y	
38-74	SUBCONTRACT-INDIRECT		Y	
38-75	SUBCONTRACT-DIRECT		Y	
38-76	SUBCONTRACT-INDIRECT		Y	
38-77	SUBCONTRACT-DIRECT		Y	
38-78	SUBCONTRACT-INDIRECT		Y	
38-79	SUBCONTRACT-DIRECT		Y	
38-80	SUBCONTRACT-INDIRECT		Y	
38-81	SUBCONTRACT-DIRECT		Y	
38-82	SUBCONTRACT-INDIRECT		Y	
38-83	SUBCONTRACT-DIRECT		Y	
38-84	SUBCONTRACT-INDIRECT		Y	
38-85	SUBCONTRACT-DIRECT		Y	
38-86	SUBCONTRACT-INDIRECT		Y	
38-87	SUBCONTRACT-DIRECT		Y	
38-88	SUBCONTRACT-INDIRECT		Y	
38-89	SUBCONTRACT-DIRECT		Y	
38-90	SUBCONTRACT-INDIRECT		Y	
38-91	SUBCONTRACT-DIRECT		Y	
38-92	SUBCONTRACT-INDIRECT		Y	
38-93	SUBCONTRACT-DIRECT		Y	
38-94	SUBCONTRACT-INDIRECT		Y	
38-95	SUBCONTRACT-DIRECT		Y	
38-96	SUBCONTRACT-INDIRECT		Y	
38-97	SUBCONTRACT-DIRECT		Y	
38-98	SUBCONTRACT-INDIRECT		Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

38-99	SUBCONTRACT-DIRECT		Y	
39-00	ALTERATIONS & RENOVATIONS	Under \$1,000 total project and excluding fixed equipment.	Y	

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

**COMPUTER SERVICES
BUDGET 40**

Description: These are the budget-object codes for expenses related to computer services provided by WU computing facilities.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
40-00	COMPUTER SERVICES			
40-01	COMPUTER SERVICES FROM WASHINGTON UNIVERSITY	Computer services provided by WU computing facilities.		
40-05	END USER SERVICES	End User Services provided by WU Information Technology. Basic IT Bundle Charges (formerly the CFU bundled technology fee).		
40-06	NETWORK SERVICES	Network Services provided by WU Information Technology.		
40-07	TOLL SERVICES PROVIDED BY WASH U IT	IT fees for server storage, audio visual support, media services, files services, database hosting, custom application development, and other IT toll services charged on a usage basis.		
40-18	COMPUTER SERVICES ALLOCATION	Compensation Offset.		
40-25	CORRESPONDENCE CENTER CHARGES	Correspondence Center charges.		
40-30	TELEPHONE SERVICES	Telephone Services provided by WU Information Technology.		

Non-University Facilities:

Use the budget-object codes below for computer expenses other than WU computing facilities:

- 34-17 Computer supplies including software
- 34-40 Computer equipment under \$5,000
- 35-33 Computer services purchased from outside vendors
- 35-34 Computer services-materials research laboratory
- 35-35 Biostatistical consultant services
- 35-36 Medical computing facilities
- 35-38 Computer software licenses
- 35-65 Maintenance of computer equipment
- Computer equipment over \$5,000, see budget 63-40**

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

COMPUTER SERVICES
BUDGET 40

Description: These are the budget-object codes for expenses related to computer services provided by WU computing facilities.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
40-31	WUIT – TELEPHONE TOLL CHARGES	Long distance telephone charges billed internally by WU Information Technology.		
40-35	COMMUNICATION & TERMINAL SERVICE	Computing Facilities communication and terminal charges (budget level)		
40-91	COMPUTER SERVICES ALLOCATION	General Expenses Offset.		

Non-University Facilities:

Use the budget-object codes below for computer expenses other than WU computing facilities:

- 34-17 Computer supplies including software
- 34-40 Computer equipment under \$5,000
- 35-33 Computer services purchased from outside vendors
- 35-34 Computer services-materials research laboratory
- 35-35 Biostatistical consultant services
- 35-36 Medical computing facilities
- 35-38 Computer software licenses
- 35-65 Maintenance of computer equipment
- Computer equipment over \$5,000, see budget 63-40**

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

PATIENT CARE COSTS
Budget 41

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
41-00	PATIENT CARE COSTS		Y	Y
41-01	HOSPITALIZATION- INPATIENT		Y	
41-02	PATIENT CARE EXPENSE		Y	
41-05	OUTPATIENT COSTS	Outpatient Costs	Y	
41-06	PATIENT CARE EXPENSE		Y	
41-07	PATIENT DIETARY SUPPLIES		Y	
41-10	PATIENT CARE EXPENSE		Y	
41-20	PATIENT CARE EXPENSE		Y	
41-25 thru 41-29	PATIENT CARE EXPENSE		Y	
41-35	BARNES JEWISH HOSPITAL LAB TESTING-INTERNAL BILLING		Y	
41-40 thru 41-47	PATIENT CARE EXPENSE		Y	
41-49 thru 41-52	PATIENT CARE EXPENSE		Y	
41-55	PATIENT CARE EXPENSE		Y	
41-57	PATIENT CARE EXPENSE		Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

PATIENT CARE COSTS
Budget 41

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
41-59	PATIENT CARE EXPENSE		Y	
41-60	PATIENT CARE EXPENSE		Y	
41-69	PATIENT CARE EXPENSE		Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

GRADUATE TUITION SCHOLARSHIP AND FELLOWSHIPS (Class 12)
Budget 42

Description: These are the budget-object codes for the purposes specified. Tuition remissions (budget 42XX) on Class 12 accounts should be charged to student aid accounts only. Awards and payments on departmental Class 12 accounts should be coded as follows:

- 35-54 Awards to non-employees
- 35-55 Non-tuition cash payments for scholarships and fellowships

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
42-00	GRADUATE TUITION/SCHOLAR-FELLOWSHIP			Y
42-01	GRADUATE TUITION	Tuition charge for a graduate fellowship or scholarship (funds only).		
42-02	POSTDOCTORAL FELLOWSHIP	Tuition charge for a graduate postdoctoral fellowship (funds only).		
42-03	TRAINEES TUITION	Trainees Tuition (Funds only.)		
42-04	GRADUATE SCHOLARSHIP	Graduate remissions (class 12 student aid accounts only.)		
42-05	TUITION TO OTHER SCHOOLS	Tuition paid to other schools (Funds only)		
42-06	HALF-RATE OUTSIDE TEACHER	Half rate outside teachers		
42-07	GRADUATE TUITION DISCOUNT			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

GRADUATE TUITION SCHOLARSHIP AND FELLOWSHIPS (Class 12)
Budget 42

Description: These are the budget-object codes for the purposes specified. Tuition remissions (budget 42XX) on Class 12 accounts should be charged to student aid accounts only. Awards and payments on departmental Class 12 accounts should be coded as follows:

- 35-54 Awards to non-employees
- 35-55 Non-tuition cash payments for scholarships and fellowships

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
42-08	GRA TUITION REMISSION	Cost sharing accounts related to Sponsored Projects (LC22)		
42-11	GRADUATE FELLOWS-EXCESS	Graduate Fellow – Allowance for excess tuition over published rates. (Funds Only)		
42-12	POSTDOCTORAL FELLOW EXCESS TUITION	Postdoctoral Fellowship – Allowance for excess tuition over published rates (Funds Only)		
42-13	TRAINEE/STUDENT HEALTH FEES	Health fee charged for pre-doc students and/or trainees.		
42-14	NETWORK ACCESS FEE REMISSION – MED SCHOOL	WiFi Access on Med School campus. Biology & Biomedical Sciences will determine the remission on an individual student basis.		
42-20	SCHOLARSHIP PAID BY CHECK	Scholarship paid by check		
42-21	FELLOWSHIPS			
42-27	TRAINING PROGRAM & DEVELOPMENT			
42-50	GRADUATE REMISSION FOR ESL	Graduate remission for English as a second language courses.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

UNDERGRADUATE SCHOLARSHIP AND TUITION (Class 12)
Budget 43

Description: These are the budget-object codes for the purposes specified. Tuition remissions (budget 42XX) on Class 12 accounts should be charged to student aid accounts only. Awards and payments on departmental Class 12 accounts should be coded as follows:

- 35-54 Awards to non-employees
- 35-55 Non-tuition cash payments for scholarships and fellowships
- 45-XX Tuition remissions for employees

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
43-00	UNDERGRADUATE SCHOLAR/TUITION			Y
43-01	SCHOLARSHIP-REMISSION CARD	Scholarships covering tuition processed on a remission card.		
43-02	SCHOLARSHIP-DORM FEES-JOURNAL	Scholarships covering dorm fees processed on a journal.		
43-03	SCHOLARSHIP-PAID BY CHECK	Scholarships paid by check.		
43-04	STUDY ABROAD UGRAD STUDENT AID	Study Abroad Undergraduate Student Aid		
43-05	HIGH SCHOOL DISCOUNTS-SUMMER SCHOOL	High school discounts-summer school.		
43-06	U COLLEGE DISCOUNTS-SS	University college discounts-summer school		
43-07	UNDERGRADUATE TUITION DISCOUNT			
43-08	NON-CREDIT COURSE STUDENT ASSISTANCE	Use to record all aid provided to students to assist them in paying tuition for non-credit courses taken at Washington University.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TUITION REMISSION FOR TEACHING AND RESEARCH ASSISTANTS
Budget 44

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
44-00	TEACHING & RESEARCH TUITION REMISSION			Y
44-01	TUITION REMISSION TEACHING ASSISTANT	Tuition remission for teaching assistants.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TUITION REMISSION FOR EMPLOYEE
Budget 45

Description: These are the budget-object codes for the purposes specified. For WU faculty and staff only.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
45-00	EMPLOYEE TUITION REMISSION	For Sponsored Project Funds, Budget 45 is excluded from overhead when the base is an "M" in the profile.		Y
45-01	FACULTY CHILD REMISSION	Faculty/staff children remissions.		
45-02	FACULTY CHILDREN OUTSIDE TUITION	Faculty/staff children tuition. Payments to other schools.		
45-03	FACULTY/STAFF UNDERGRADUATE TUITION ASSISTANCE	Employee undergraduate tuition assistance (payments to WU, WU employees or other universities for under-graduate courses, including short courses training and classes without credit.		
45-05	SPOUSE/DOMESTIC PARTNER TUITION ASSISTANCE	Spouse/Domestic Partner undergraduate tuition assistance		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TUITION REMISSION FOR EMPLOYEE
Budget 45

Description: These are the budget-object codes for the purposes specified. For WU faculty and staff only.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
45-07	FACULTY/STAFF GRADUATE TUITION ASSISTANCE	Employee graduate tuition assistance (payments to WU, WU employees or other universities for graduate courses, including short courses training and classes without credit).		
45-08	GRA TUITION REMISSION FRINGE	Tuition remission costs associated with graduate research assistants contributing effort on a sponsored project.		
45-10	GR HEALTH FEE REIMBURSEMENT FRINGE	Health fee remission costs from unrestricted &/or restricted sources associated with graduate PhD students.		

[End BU37-45](#)
[Return to Top](#)

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES

Budget 46 thru 56

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
46-00	SPECIAL SALARIES	Special salaries and fringes.	Y	
46-01	SALARY REIMBURSEMENT-AFFILIATE INSTITUTION	Requires Med School and/or CFU Approval (Reported as Source in Med School).	Y	
47-00	MATERIALS – PHYSICAL FACILITIES			
47-15	FACILITIES RESALE			
47-21	CINCOM SOFTWARE			
47-22	IBM SOFTWARE COMPUTING			
47-23	MISCELLANEOUS SOFTWARE-COMPUTING			
47-24	HYPERION SOFTWARE			
47-25	FOCUS SOFTWARE	Paid to Information builders for license of FOCUS software.		
47-26	PEOPLESOFT SOFTWARE	Used for "PeopleSoft" software by Computing & Communications.		
47-35	RIBBONS-COMPUTING ONLY	Ribbons purchased for use by Computing and Communications department.		
47-37	TAPES-COMPUTING ONLY	Magnetic tapes purchased for back-ups, history tapes, etc.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES

Budget 46 thru 56

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
47-38	COMPUTER PAPER-COMPUTING ONLY	Computer paper purchased for printing and distribution of all reports and hard copies of documents.		
47-41	LABELS-COMPUTING ONLY	Labels purchased for distributing reports, hard copies etc.		
48-00	PROFESSIONAL LIABILITY-MEDICAL SCHOOL			
48-01	PROFESSIONAL LIABILITY CREDIT			
48-02	PROFESSIONAL LIABILITY			
48-03	PROFESSIONAL LIABILITY CREDIT			
48-05	EXCESS CVG PREMIUM			
48-06	ALLOCATION OF PREMIUMS			
48-10	CASE RESERVES			
48-12	ACTUARIAL ADJUSTMENT			
48-30	LEGAL RESERVES			
49-00	SERVICES	Service contracts for facility maintenance, grounds work, trash removal, etc. (Used by Physical Facilities only).	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES
Budget 46 thru 56

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
49-02	REPAIRS/SERVICE	Required which are outside the scope of a service contract in effect (e.g., elevator repairs after the hours specified in the contract, additional trash removal resulting from Thurtene, etc.) (Used by Physical Facilities only).	Y	
49-03	CONTRACTS	Contracts awarded for project work when an outside contractor has been chosen instead of having the work done in-house. (Used only by physical facilities). Reportable payment.	Y	
49-06	MATERIAL FOR COMMUNICATIONS DEPARTMENT	Maintenance parts & supplies for installation of telephone/data lines.		
50-00	COST SHARING	Cost sharing other than equipment & overhead.		
51-00	OVERHEAD/OTHER INSTITUTIONS	Overhead from other institutions. (Class 22 only).		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES
Budget 46 thru 56

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
53-00	COST SHARING-COLLEGE WORKSTUDY	Cost Sharing-college work study (class 12 & 22).		Y
55-00	OVERHEAD/69 FUNDS CLASS 22	Overhead on 69 funds - class 22; (also used for miscellaneous expenses under \$500 on class 52 plant funds.)		
55-05	HAZARDOUS MATERIAL REMOVAL	<p>Remediation of Hazardous Materials (FIN 47)</p> <p>Expenditures related to the Remediation/ Removal of Hazardous Material specifically identified in FASB Interpretation 47 (FIN47). Includes Remediation/ Removal costs of asbestos containing materials, diesel heating fueled and similar hazardous materials identified in university facilities.</p> <p>Do not include costs related to the Abatement/Containment of such hazardous materials or mold remediation (Buob 5500 should be used for Abatement Containment</p>	Y On LC12, 22 & 52 Only	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES
Budget 46 thru 56

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		of such hazardous materials or mold remediation (Buob 5500 should be used for Abatement Containment costs). Use on LC 12, 22 & 52.		
55-06	BANK FEES – DEBT SVC	Internal Bank fees charged on debt-financed plant funds – Non-capitalizable. (Ledger Class 52 only.)		
55-07	TAXABLE DEBT INTEREST RECOVERY FEE	Taxable Debt Interest Recovery Fee - Non-capitalizable. (Ledger Class 52 only.)		
55-08	CONTRA INTEREST EXPENSE – CAPITALIZED INTEREST	Contra Interest Expense related to the capitalization of interest expense on non debt financed plant funds. (Ledger class 52 only).		
55-26	COMMITTED STIPEND TRAINEE			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES
Budget 46 thru 56

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
56-00	STUDY ABROAD/ EXTERNAL COURSES	Payments to external institutions for WU students taking courses outside of WU. Examples include expenses associated with Study Abroad and study-online courses taught by outside institutions.		
56-01	STUDY ABROAD UG TUITION	Paid study abroad undergraduate program tuition		
56-02	STUDY ABROAD UG ROOM/BOARD	Paid study abroad undergraduate room and board		
56-06	STUDY ABROAD UG FEE	Paid study abroad undergraduate fee		
56-07	STUDY ABROAD UG OTHER	Paid study abroad undergraduate other expense e.g excursion, space rental, etc.		
56-11	STUDY ABROAD GR TUITION	Paid study abroad grad program tuition		
56-12	STUDY ABROAD GR ROOM/BOARD	Paid study abroad grad room and board		
56-16	STUDY ABROAD GR FEE	Paid study abroad graduate fee		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES
Budget 46 thru 56

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
56-20	SON PAYMENT FOR WU STUDENTS	Payments for WU students taking non-WU study-online courses.		

[End BU46-56](#)

[Return to Top](#)

↓

[End BU46-56](#)

[Return to Top](#)

↓

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ANIMAL EXPENSES
Budget 57

Description: These are the budget-object codes for the purposes specified.

57-00	ANIMAL EXPENSES			
57-26	ANIMALS PROCUREMENT	Whole and body parts-cats, dogs, monkeys, rats, etc., regardless of cost. For care and boarding, see 57-42. For food, see 57-44.		
57-27	ANIMAL DRUGS/MEDICATION	Animal drugs and medication. See 34-27 for drugs for humans.		
57-42	ANIMAL CARE/BOARDING	Care & boarding of animals (per diem). See 57-26 for cost of animals; see 57-44 for animal food.	Y	
57-43	ANIMAL SURGERY SERVICES	Animal surgery services.	Y	
57-44	ANIMAL SUPPLIES	Cost of food, bedding, restraints, etc., for animals. See 57-42 for care and boarding.		
57-45	ANIMAL LAB TESTS	Animal lab tests and vet services (including euthanasia).	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

SPECIAL ALLOWANCES
Budget 59

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
59-00	SPECIAL ALLOWANCES		Y	Y
59-01	EDUCATION MATERIALS ALLOWANCE		Y	
59-02	PROGRAM ALLOWANCES		Y	
59-03	SPECIAL ALLOWANCES		Y	
59-04	SUBSISTANCE ALLOWANCES		Y	
59-05	SUPPORT GRANT EXPENSE		Y	
59-26	SPECIAL STIPEND ALLOWANCE		Y	
59-27	SPECIAL DEPENDENCY ALLOWANCE		Y	

[End BU57-59](#)
[Return to Top](#)
↓

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

COST SHARING EQUIPMENT
Budget 60

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
60-00	COST SHARING EQUIPMENT	Cost Sharing on Equipment		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

CAPITALIZED BUILDING

Budget 61

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
61-00	CAPITAZILED BUILDING	Building expenditures, previously captured in construction-in-progress (CIP), placed into service and capitalized. Use only in conjunction With buob 6101 - CIP offset.		
61-01	CIP OFFSET	Offset account to CIP, used when capitalizing building expenditures upon placing project into service. Use only in conjunction with buob 6100 - Capitalized Building Account.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FIXED EQUIPMENT OVER \$5,000
Budget 62

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
62-00	FIXED EQUIPMENT OVER \$5000	<p>Fixed Equipment with a unit cost of \$5000 or more and a useful life of at least two years. Includes equipment or other assets used as furnishings or decorations for specialized purposes that are attached to the building, but not permanently (i.e., can be removed without costly or extensive repairs). Examples of fixed equipment are: carpet, draperies and venetian blinds; (Note: unit cost for these items is based on cost 'per room', built-in desks, sinks, signs, dual purpose elevators, window air conditioners, gas, electrical air and water supply systems (installed exclusively for the support of laboratory and other fixed equipment).</p>		Y

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FIXED EQUIPMENT OVER \$5,000
Budget 62

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
62-00 cont.	FIXED EQUIPMENT OVER \$5000	<p><u>Note 1:</u> Some fume hoods and hot or cold rooms may be considered fixed or moveable equipment, depending on the installation.</p> <p><u>Note 2:</u> To be used on all plant fund projects and on current fund alteration and renovation projects where the total project costs are greater than \$1,000 but less than \$100,000. (See budget 39-00 for projects under \$1,000).</p>		Y
62-06	CAPITALIZED INTEREST	Capital Interest on Fixed Equipment For Use on LC52 Only		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MOVEABLE EQUIPMENT

Budget 63

Description: These are the budget-object codes for the purposes specified. Capital equipment must exceed \$5,000 per item and have a useful life of more than one year.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
63-00	EQUIPMENT MOVEABLE			Y
63-01	LAB & OTHER EQUIPMENT	Lab and other equipment		
63-06	CAPITALIZED INTEREST	Capital Interest on Movable Equipment For Use on LC52 Only.		
63-10	CAPITAL EQUIPMENT/MOVEABLE, \$5,000 AND UP	Use for moveable capital equipment, including office type and other equipment that is to be used in a laboratory or classroom. Capital Equipment must have prior approval on government grants and contracts.		
63-20	PRINTING EQUIPMENT	Not allowable on government grants and contracts without prior approval.		
63-21	FURNISHINGS FOR OFFICE CONFERENCE ROOMS \$5,000 AND UP	Equipment for offices, conference rooms and similar space. Furnishings for offices and conference rooms are not allowable on government grants and contacts.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MOVEABLE EQUIPMENT
Budget 63

Description: These are the budget-object codes for the purposes specified. Capital equipment must exceed \$5,000 per item and have a useful life of more than one year.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
63-40	CAPITAL EQUIPMENT COMPUTER	Includes central processing units, peripheral equipment, terminals, data communication systems. See 34-40 for items with unit cost less than \$5,000. Capital equipment must have prior approval on government grants and contracts.		
63-41	COMPUTING FACILITIES EQUIPMENT	Computing Facilities equipment. For equipment purchases on departments 0200 through 0220.		
63-50	NEW X-RAY EQUIPMENT			
63-51	REPLACEMENT X-RAY EQUIPMENT			
63-71	EQUIPMENT PURCHASES \$5000+	Equipment purchases of used equipment \$5000 & up.		
63-72	EQUIPMENT SALES \$5000+	Equipment sales of used equipment \$5000 & up.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MOVEABLE EQUIPMENT
Budget 63

Description: These are the budget-object codes for the purposes specified. Capital equipment must exceed \$5,000 per item and have a useful life of more than one year.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
63-78	SPECIMENS & COLLECTIONS	Biological, medical and other scientific specimens or collections, lantern slides, museum and art collections, etc.; also records, tape or disk for a library.		
63-87	EQUIPMENT, OTHER	Unallowable equipment or equipment that, for other reasons, will not be included as an indirect cost.		Y
63-99	INSURANCE REIMBURSEMENTS	Insurance reimbursements for moveable equipment.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

EQUIPMENT MOTOR VEHICLES
Budget 64

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
64-00	EQUIPMENT MOTOR VEHICLES	Equipment, Motor Vehicles - Includes any vehicle driven by motor that is capable of being used on public streets and requiring a vehicle license under the laws of the State of Missouri.		Y
64-99	INSURANCE REIMBURSEMENTS	Insurance reimbursements for motor vehicle equipment.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

LIBRARY ACQUISITIONS

Budget 65

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
65-00	LIBRARY ACQUISITIONS			
65-23	LIBRARY AQUISITIONS/ ACCESS REPRINT	Access to article reprints and/or photo duplication from non-WU Collections.		
65-33	LIBRARY ACQUISTIONS/ ELECTRONIC JOURNALS	Access to electronic journal subscriptions that the library provides to users and for which the library pays some fee for access.		
65-34	LIBRARY ACQUISITIONS/ELECTRONIC BOOKS	Access to electronic full-text monographs that the library offers to its users and for which the library pays some fee for access.		
65-57	LIBRARY ACQUISITIONS/ACCESS MEMBERSHIPS	Library membership in professional organizations that provide access to electronic and/or print collections.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

LIBRARY ACQUISITIONS

Budget 65

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
65-75	MONOGRAPHS-PRINTED	Single or multi-volume sets, casebooks, monographic series, treatise, books.		
65-76	SERIALS-PRINTED	Periodicals, directories, yearbooks, annuals, proceedings, memberships, newsletters, journals (updates), bound supplements.		
65-77	MICROFORMS	All materials on microfilm and microfiche.		
65-78	LOOSELEAFS	Any material in detachable binders (ref. #3 or supplements).		
65-79	CONTINUATIONS	Statutes, reports, digests, and all updates (pocket parts).		
65-80	AUDIO-VISUAL	Audiocassettes, videocassettes, etc.		
65-81	LASER DISC SERVICES	Laser Disc Services		
65-99	LIBRARY AQ/ELECTRONIC RESOURCES	Library Acquisition/ Electronic Resources Access to remote database		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

BOOKS AND CONTINUATIONS
Budget 66

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
66-00	BOOKS + CONTINUATIONS			
66-75	BOOKS			
66-76	CONTINUATIONS	Continuations for Libraries		
66-77	AUDIO VISUAL PROGRAMS	Audio Visual Programs for libraries, Including software upgrades.		
66-78	COMPUTER GENERATED CONTINUATIONS	Computer generated continuations. Financial and statistical record of non-hard copy continuations.		

[End BU60-66](#)
[Return to Top](#)
↑

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES

Budget 67 thru 71

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
67-00	BINDINGS			
67-13	BINDINGS			
68-00	TIP DISTRIBUTION			
68-78	TIP DISTRIBUTION			
69-00	RECORDINGS FOR LIBRARIES			
70-00	LAND IMPROVEMENTS			
71-00	LAND			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

BUILDING Budget 73				
Description: These are the budget-object codes for the purposes specified.				
Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
73-00	BUILDING	Building additions including expenditures on current funds for alteration and renovation projects over \$5,000, but less than \$75,000. See budget 62 for Fixed Equipment.	Y	Y
73-01	BUILDING-BASE STRUCTURE	Building additions, building components: doors and frames, partitions, interior, roof covering, windows. Clock systems, central elevators, escalators, sprinkler and fire protection systems (fire alarm systems, fire pumps, smoke and heat detectors, sprinkler systems, tanks and towers), television antenna systems, vacuum cleaning systems.	Y	
73-02	BUILDING-ELECTRICAL SYSTEM	Feed wiring, conduit and wiring, fixtures, transformers, switch gear, emergency light systems.	Y	

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

BUILDING
Budget 73

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
73-03	BUILDING-PLUMBING SYSTEMS	Fixtures, piping, pumps/water, water heaters, water storage tanks, sewerage piping, sump pumps.	Y	
73-04	BUILDING-HVAC SYSTEMS	Boilers, boiler smokestacks-metal, clean air equipment, compressor, condensate tank, condenser, controls, cooler and dehumidifier, cooling tower, ductwork, fan (air handling and ventilation), furnace, incinerator-indoor, oil storage tank, precipitator, pump, radiator, solar heating equipment and unit heaters.	Y	
73-05	ARCHITECTURAL FEES		Y	
73-06	CAPITAL INTEREST-DEBT SERVICES	Capital interest-debt service.	Y	
73-07	DESIGN CONSTRUCTION ADMINISTRATION		Y	
73-08	CAPITALIZED INTEREST NON DEBT FUNDED	Capitalized Interest non debt plant funds (Ledger class 52 only)	Y	

[End BU 73](#)
[Return to Top](#)
↓

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

BUILDING
Budget 73

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
73-25	CAPITAL PROJECTS SOFTCOSTS	Consultant Reimbursable Expenses & Prints – to capture consultant reimbursable expenses, prints, delivery costs, meeting expenses, and other miscellaneous expenses associated with capital projects.	Y	

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

FINANCIAL STATEMENTS ADJUSTMENTS (ONLY)				
Budget 77				
Description: These are the budget-object codes for the purposes specified.				
Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
77-00	FINANCIAL STATEMENTS ADJUSTMENTS (ONLY)	Recording of University financial transactions and other necessary adjustments in order to comply with Financial Statement reporting guidelines and requirements.		
77-01	ALLOCATION OF O&M	The allocation of Operation and Maintenance expenses to functional expense categories for Financial Statement Presentation.		
77-02	ALLOCATION OF EXTERNAL INTEREST	The allocation of External Interest expense to functional expense categories for Financial Statement Presentation.		
77-03	DISTRIBUTION OF OTHER DEDUCTIONS	The allocation/distribution of Other Deductions to functional expense categories for Financial Statement Presentation.		
77-04	UNREALIZED GAIN/LOSS INVESTMENTS	Investment changes, unrealized gains/losses and other investment valuation adjustments for Financial Statement Presentation.		
77-10	DEPRECIATION EXPENSE	Equipment and Building Depreciation expense for Financial Statement Presentation, including allocation adjustments.		

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

FINANCIAL STATEMENTS ADJUSTMENTS (ONLY)
Budget 77

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
77-11	TRADE VALUE ON DISPOSED ASSETS	For the recording of trade value on disposed assets traded to other organizations for Financial Statement Presentation.		

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES

Budget 78 thru 82

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
78-00	GOVERNMENT FIELD EXPENSE			
81-00 thru 81-25	EXPENSE CREDITS (CLASS 12 ONLY).	Not allowed for use on receipt voucher.		
81-27 thru 81-28	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-30 thru 81-39	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-41 thru 81-46	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-50 thru 81-54	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-55 thru 81-56	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-58	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-60 thru 81-77	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES
Budget 78 thru 82

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
81-80 thru 81-82	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-84	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-86	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-90 thru 81-92	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-94 thru 81-95	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
81-97 thru 81-99	EXPENSE CREDITS (CLASS 12 ONLY)	Not allowed for use on receipt voucher.		
82-00	COST SHARING-OVERHEAD INCOME	Cost sharing against overhead income (class 22 only).		

[End BU57-82](#)
[Return to Top](#)
[↑](#)

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OVERHEAD Budget 83				
Description: These are the budget-object codes for the purposes specified.				
Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
83-00	CLASS 22 CURRENT YEAR OVERHEAD			
83-99	CLASS 22 PRIOR YEAR OVERHEAD			

BEGIN AND ENDING INVENTORY (Class 12) Budget 85				
Description: These are the budget-object codes for the purposes specified.				
Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
85-11	END INVENTORY PURCHASES REGULAR	Ending inventory purchases - regular		

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES

Budget 86 thru 90

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
86	UNAVAILABLE – RESERVED	To be used on budget adjustments only. No year-to-date actual expenditures can be charged to this budget		
86-00	UNAVAILABLE – RESERVED			
86-01	UNAVAILABLE – RESERVED			
86-11	UNAVAILABLE – RESERVED			
86-12	UNAVAILABLE – RESERVED			
86-22	UNAVAILABLE -- RESERVED			
86-27	UNAVAILABLE – RESERVED			
86-30	UNAVAILABLE – RESERVED			
86-34	UNAVAILABLE – RESERVED			
86-35	UNAVAILABLE – RESERVED			
86-36	UNAVAILABLE – RESERVED			
86-38	UNAVAILABLE – RESERVED			
86-41	UNAVAILABLE – RESERVED			
86-43	ENROLLMENT			
86-57	UNAVAILABLE – RESERVED			
86-73	UNAVAILABLE – RESERVED			
86-83	UNAVAILABLE – RESERVED			
86-86	UNAVAILABLE – RESERVED			
86-87	UNAVAILABLE – RESERVED			
86-87	UNAVAILABLE – RESERVED			
87	UNASSIGNED – RESERVED	To be used on budget adjustments only. No year-to-date actual expenditures can be charged to this budget		
87-00	UNASSIGNED – RESERVED			
87-01	UNASSIGNED – RESERVED			
87-02	MODULAR DIRECT			
87-03	UNASSIGNED – RESERVED			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES

Budget 86 thru 90

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
87-04	UNASSIGNED – RESERVED			
87-05	UNASSIGNED – RESERVED			
87-06	UNASSIGNED – RESERVED			
87-07	UNASSIGNED – RESERVED			
87-08	UNASSIGNED – RESERVED			
87-09	UNASSIGNED – RESERVED			
87-10	UNASSIGNED – RESERVED			
87-11	UNASSIGNED – RESERVED			
87-12	UNASSIGNED – RESERVED			
87-13	UNASSIGNED – RESERVED			
87-14	UNASSIGNED – RESERVED			
87-15	UNASSIGNED – RESERVED			
87-16	UNASSIGNED – RESERVED			
87-20	UNASSIGNED – RESERVED			
87-21	UNASSIGNED – RESERVED			
87-27	UNASSIGNED – RESERVED			
87-29	UNASSIGNED – RESERVED			
87-30	UNASSIGNED – RESERVED			
87-33	UNASSIGNED			
87-34	UNASSIGNED			
87-36	UNASSIGNED – RESERVED			
87-37	UNASSIGNED – RESERVED			
87-44	UNASSIGNED – RESERVED			
87-47	UNASSIGNED – RESERVED			
87-50	UNASSIGNED – RESERVED			
87-53	UNASSIGNED – RESERVED			
87-83	UNASSIGNED – RESERVED			
87-86	UNASSIGNED – RESERVED			
87-90	UNASSIGNED – RESERVED			
87-96	UNASSIGNED – RESERVED			
87-97	UNASSIGNED – RESERVED			
87-98	UNASSIGNED – RESERVED			
87-99	UNASSIGNED – RESERVED			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES

Budget 86 thru 90

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
88-00	FISCAL ADMINISTRATION CREDITS	(Class 12 only).		
88-89	FISCAL ADMINISTRATION CHARGES	(Class12 only).		
89-00 thru 89-02	CONTINGENTS			
90-00	STUDENT ORGANIZATION FUNDS			
90-01	ORIGINAL BUDGET	Initial allocation to Student Union Reserves. (Into reserves only.)		
90-02	FALL ALLOCATION-STUDENT ORG	Initial fall allocation to individual student groups operating budgets.		
90-03	SPRING ALLOCATION-STUDENT ORG	Initial spring allocation to individual student groups operating budgets.		
90-04	DISTRIBUTION OF ORIGINAL BUDGET	Distribution of funds from Student Union Allocation Reserves into individual student groups operating accounts. (From SU Reserves and 9125)		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES

Budget 86 thru 90

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
90-05	ALLOCATION RESERVE TRANSFERS	Additional funding added to Student Union Allocation Reserve accounts or funds transferred between Allocations Reserves. Also used to collect retrieved end balances from Allocation Reserves into 9125 or cover overdrafts in Allocation Reserves from 9125.		
90-06	FINAL CLOSE OF SU ACCOUNTS	Closing of all Student Union Allocations Reserves accounts		
90-09	ADDITION ALLOCATIONS	Additional funding added to student groups operating budgets. Appeals/Speakers funding granted from Allocation Reserve account.		
90-10	TRANSFER TO STUDENT UNION OPERATION	Transfer to student union operation.		
90-12	OUTSIDE INCOME	Income from outside sources.		
90-20	E&G EXPENSE	Accounting Services Use Only		
90-23	STUDENT ALLOCATION FROM ACTIVITY FEE	Student Union allocation from activity fee.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MISCELLANEOUS BUDGET CODES

Budget 86 thru 90

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
90-26	LOSS ON DISPOSAL	Accounting Services Use Only		
90-27	GIFTS	Gifts donations from outside sources.		
90-99	RETRIEVALS	To retrieve unused funding from the student groups operating account in the Fall and Spring semester, and to move retrieved funds into allocation reserve account.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)
Budget 91

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
91-00	ALLOCATION BETWEEN DEPARTMENT + FUNDS			
91-03	EXPENSE ALLOCATION CHARGE	Expense allocation charge.		
91-04	EXPENSE ALLOCATION CREDIT	Expense allocation credit.		
91-05	LAB ALLOCATION CHARGE	Lab allocation charge.		
91-06	LAB ALLOCATION CREDIT	Lab allocation credit.		
91-07	OVERHEAD ALLOCATION CHARGE	Medical School allocation charges to organized activities and auxiliary enterprises.		
91-08	OVERHEAD ALLOCATION CREDIT	Medical School allocation credits from organized activities and auxiliary enterprises.		
91-09	DEPT EXPENSE ALLOCATION CHARGE-DIVISION	Department special expense allocation charge to divisions.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)
Budget 91

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
91-10	DEPARTMENT EXPENSE ALLOCATION CREDIT-DEPARTMENT	Department special expense allocation credited to department.		
91-11	EQUIPMENT REPAYMENT ALLOCATION CHARGE	Equipment repayment allocation charge to departments.		
91-12	EQUIPMENT REPAYMENT ALLOCATION CREDIT	Equipment repayment allocation credit to Dean of school.		
91-13	BILLING ALLOCATION CHARGE-MEDICAL SCHOOL	Billing allocation charge Medical School.		
91-14	BILLING ALLOCATION CREDIT-MEDICAL SCHOOL	Billing allocation credit Medical School.		
91-17	MEDICAL ALLOCATION CHARGES-ORGANIZATION	Overhead allocation. Charges.		
91-18	MEDICAL ALLOCATION CREDIT TO ORGANIZATION-AUXILIARY	Overhead allocation credit.		
91-23	DEPARTMENT OVERHEAD CHARGE			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)
Budget 91

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
91-24	DEPARTMENT OVERHEAD CREDIT			
91-25	B&B STIPEND CHARGE	Division of Bio/Bio allocation charge-stipends.		
91-26	B&B STIPEND CREDIT TO REST	Division of Bio/Bio allocation credit - stipends.		
91-27	OVERHEAD ALLOCATION CHARGE	Overhead allocation charge - Allied Health. OT,PT,PNP,HAP		
91-28	OVERHEAD ALLOCATION CREDIT	Overhead allocation credit - Allied Health. OT,PT,PNP,HAP		
91-29	CLINICAL PRACTICE PREPAID CONTRACT-SCHOOL OVERHEAD CHARGE	Clinical practice prepaid contract - school overhead charge		
91-30	CLINICAL PRACTICE PREPAID CONTRACT-SCHOOL OVERHEAD CREDIT	Clinical practice prepaid contract - school overhead credit		
91-31	PRIOR YEAR OVERHEAD ADJUSTMENT TO DEPARTMENT	Prior year charge to overhead adjustment.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)
Budget 91

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
91-32	PRIOR YEAR OVERHEAD ADJUSTMENT TO DEAN	Prior year charge to overhead adjustment.		
91-33	DEPARTMENT OVERHEAD	Department overhead allocation debit		
91-34	DEPARTMENT OVERHEAD	Department overhead allocation credit		
91-35	DEANS OVERHEAD CLINICAL TRIALS & DRUG STUDIES	Clinical Trials & Drug Studies Overhead Allocation Charge		
91-36	DEANS OVERHEAD CLINICAL TRIALS & DRUG STUDIES	Clinical Trials & Drug Studies Overhead Allocation Credit		
91-37	DEANS OVERHEAD CLINICAL PRACTICE & DRUG	Clinical practice fee-for- service and drug studies overhead allocation charge.		
91-38	DEANS OVERHEAD CLINICAL PRACTICE & DRUG	Clinical practice fee-for- service and drug studies overhead allocation credit.		
91-39	CLINICAL OVERHEAD-SALES CHARGE	Clinical overhead-sales and service charge.		
91-40	CLINICAL OVERHEAD-SALES CREDIT	Clinical overhead-sales and service credit.		
91-41	STUDENT HEALTH SERVICE- ALLOCATION CHARGE	Student Health Service allocation charge.		
91-42	STUDENT HEALTH SERVICE- ALLOCATION CREDIT	Student Health Service- allocation credit.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)
Budget 91

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
91-43	BIO/BIO TUITION REMISSION CHARGE	Division of Bio/Bio allocation charge-tuition remission.		
91-44	BIO/BIO CREDIT-TUITION REMISSION	Division of Bio/Bio allocation credit-tuition remission.		
91-45	DIVISION ALLOCATION FOR CLINICAL SUPPORT	Clinical support services allocation charge to divisions.		
91-46	DEPARTMENT ALLOCATION FOR CLINICAL SUPPORT	Clinical support services allocation credit to departments.		
91-47	DEANS OVERHEAD I&R	Deans overhead charge on I&R income.		
91-48	DEANS OVERHEAD I&R	Deans overhead credit on I&R income.		
91-53	BIO/BIO OTHER ALLOCATION CHARGE	Division of Bio/Bio allocation charge expense other than tuition and stipends.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)
Budget 91

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
91-54	BIO/BIO CREDIT-OTHER	Division of Bio/Bio allocation for credit-expenses other than tuition & stipends.		
91-55	MISCELLANEOUS SERVICE CHARGE			
91-56	MISCELLANEOUS SERVICE CREDIT			
91-57	ALLOCATION CHARGE AUXILIARY ENTERPRISES	Medical School allocation charge auxiliary enterprises.		
91-58	ALLOCATION CREDIT AUXILIARY ENTERPRISES	Medical School allocation credit-auxiliary enterprises.		
91-61	STUDENT DISABILITY INSURANCE CHARGE	Student disability insurance-charge.		
91-62	STUDENT DISABILITY INSURANCE CREDIT			
91-63	DIVISION OVERHEAD CHARGE TO SECTIONS			
91-64	DIVISION OVERHEAD CREDIT TO SECTIONS			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)
Budget 91

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
Note: WUPN is WU Physicians Network.				
91-65	WUPN ALLOCATION CHARGE TO DEPARTMENTS	WUPN allocation charge to departments.		
91-66	WUPN ALLOCATION CREDIT	WUPN allocation credit.		
Note: WUPBS is WU Physicians Billing Services; this charge is now on buob 35-68 which would be discontinued.				
91-67	WUPBS ALLOCATION CHARGE TO DEPARTMENTS	WU Physicians Billing Services allocation charge to departments.		
91-68	WUPBS ALLOCATION CREDIT	WU Physicians Billing Services allocation credit to departments.		
Note: FPP is Faculty Practice Plan.				
91-69	FPP ALLOCATION CHARGE TO DEPARTMENTS	Faculty Practice Plan allocation charge to departments		
91-70	FPP ALLOCATION CREDIT	Faculty Practice Plan allocation credit		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)
Budget 91

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
<i>Note: JOSP is Joint Office of Strategic Planning; CSL is Clinical Service.</i>				
91-71	JOSP CSL ALLOCATION CHARGE-DEPARTMENTS			
91-72	JOSP CSL PLAN ALLOCATION CREDIT			
91-73	FPP – INFECTION CONTROL SUPPORT ALLOCATION CHARGE			
91-74	FPP – INFECTION CONTROL SUPPORT ALLOCATION CREDIT			
91-75	IMPROVEMENT ALLOCATION CHARGE TO DEPARTMENTS			
91-76	PROCESS IMPROVEMENT ALLOCATION CREDIT			
91-77	GRADUATE MEDICAL EDUCATION ALLOCATION CHARGE TO DEPTS			
91-78	GRADUATE MEDICAL EDUCATION ALLOCATION CREDITS			
91-79	REGISTRATION SERVICES ALLOCATION CHARGE TO DEPARTMENTS			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)
Budget 91

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
91-80	REGISTRATION SERVICES ALLOCATION CREDIT			
91-81	SCHEDULED SERVICES ALLOCATION CHARGE TO DEPARTMENTS			
91-82	SCHEDULED SERVICES ALLOCATION CREDIT			
91-83	EMERGENCY MEDICAL ALLOCATION CHARGE			
91-84	EMERGENCY MEDICAL ALLOCATION CREDIT			
91-85	GENERAL ENDOWMENT-SCHOOL OVERHEAD CHARGE	General operating endowments - school overhead charge		
91-86	GENERAL ENDOWMENT-SCHOOL OVERHEAD CREDIT	General operating endowments - school overhead credit		
91-87	GEN GIFTS-SCHOOL OVERHEAD CHARGE	General operating gifts - school overhead charge		
91-88	GENERAL GIFTS-SCHOOL OVERHEAD CREDIT	General operating gifts - school overhead credit		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)
Budget 91

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
91-91	ACC ALLOCATION CHARGE - TO DEPARTMENT	Ambulatory care center allocation charge to departments		
91-92	ACC ALLOCATION CREDIT TO DEPARTMENT	Ambulatory care center credit charge to departments		
91-93	CLINICAL SPACE CHARGE TO DEPARTMENT			
91-94	CLINICAL SPACE CREDIT TO DEAN			
91-95	DEPARTMENT SPACE ALLOCATION ADJUSTMENT PRIORITY	clinical space allocation adjustment for prior year to departments		
91-96	DEAN CLINICAL SPACE ALLOCATION PRIORITY	clinical space allocation adjustment for prior year to the dean		
91-97	RENT FOR SPACE (RESEARCH) CHARGE	Used to allocate research rent for space charges in the medical school		
91-98	RENT FOR SPACE (RESEARCH) CREDIT	Used to allocate research rent for space credits in the medical school		

[End BU91](#)
[Return to Top](#)

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENTS AND RESTRICTED FUNDS
Budget 92

Description: These are the budget-object codes for the purposes specified. To include restricted funds.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
92-00	ALLOCATION BETWEEN DEPARTMENTS			
92-01	ALLOCATION CHARGES TO RESTRICTED-GIFT	Allocation charges to restricted funds-gifts (class 22).		
92-02	ALLOCATION CREDITS FROM RESTRICTED-GIFT	Allocation credits from restricted funds-gifts (class 12).		
92-03	ALLOCATION CHARGES TO RESTRICTED-ENDOWMENT	Allocation charges to restricted funds-endowment (class 22).		
92-04	ALLOCATION CREDITS FROM RESTRICTED-ENDOWMENT	Allocation credits from restricted funds-endowment (class 12).		
92-05	RECHARGE CENTER ALLOCATION CHARGES TO RESTRICTED – GIFT FOR RECHARGE CENTER PURPOSES	Recharge center allocation charges to restricted funds – gifts (class 22). Trail document and document number in JR line is required for the direct purpose to the gift.		
92-06	RECHARGE CENTER ALLOCATION CREDITS TO RESTRICTED – GIFT FOR RECHARGE CENTER PURPOSES	Recharge center allocation credits to restricted funds – gifts (class 12). Trail document and document number in JR line is required for the direct purpose to the gift.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENTS AND RESTRICTED FUNDS

Budget 92

Description: These are the budget-object codes for the purposes specified. To include restricted funds.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
92-07	RECHARGE CENTER ALLOCATION CHARGES TO RESTRICTED – ENDOWMENT FOR RECHARGE CENTER PURPOSES	Recharge center allocation charges to restricted funds – endowments (class 22). Trail document and document number in JR line is required for the direct purpose to the endowment.		
92-08	RECHARGE CENTER ALLOCATION CREDITS TO RESTRICTED – ENDOWMENT FOR RECHARGE CENTER PURPOSES	Recharge center allocation credits to restricted funds – endowments (class 12). Trail document and document number in JR line is required for the direct purpose to the endowment.		
92-26	BIO/BIOMED CREDIT-STIPENDS			
92-43	BIO/BIOMED CHARGE TO REST TUITION REM			
92-44	BIO/BIOMED TUITION REM TO REST			
92-87	ALLOCATION CHARGES TO RESTRICTED - GIFT	Allocation charges to restricted funds – research (class 12)		
92-88	ALLOCATION CREDIT FROM RESTRICTED – GIFT	Allocation credits from restricted funds – gifts and endowments (class 22)		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

ALLOCATION BETWEEN DEPARTMENTS AND RESTRICTED FUNDS

Budget 92

Description: These are the budget-object codes for the purposes specified. To include restricted funds.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
92-90	CONSOLIDATED USE – BARNARD	For intercompany elimination entries to identify internal uses of funds.		
92-91	CONSOLIDATED USE – WUPC	For intercompany elimination entries to identify internal uses of funds.		
92-92	RESERVED FOR FUTURE USE			
92-93	RESERVED FOR FUTURE USE			
92-94	RESERVED FOR FUTURE USE			
92-95	RESERVED FOR FUTURE USE			
92-96	RESERVED FOR FUTURE USE			
92-97	RESERVED FOR FUTURE USE			
92-98	RESERVED FOR FUTURE USE			
92-99	RESERVED FOR FUTURE USE			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

PRORATED CHARGES-REGULAR (Class 12)
Budget 93

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
93-00	PRORATED CHARGE-REGULAR			
93-01	ACTUAL CHARGE 2 YEAR LAG	Reserve unit accounts-based on two year lag.		
93-10	ACTUAL CREDIT 2 YEAR LAG	CFU accounts-based on one year lag.		
93-23	ORIGINAL PRO BUDGET FISCAL YEAR CHARGES	Reserve unit accounts.		
93-33	ORIGINAL PRO BUDGET FISCAL YEAR CREDIT	CFU accounts.		
93-43	REVERSE CHARGES L2FY	Reverse unit accounts-the net of this amount and the two year lag actual charges is the prior year adjustment.		
93-53	REVERSE CREDITS L2FY	CFU accounts.		
93-63	PRIOR YEAR ADJUSTMTS	Not currently in use.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TUITION ALLOCATIONS
Budget 94

Description: These are the budget-object codes for the purposes specified. Refer to “Notes:” on page 1-110.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
94-00	TUITION ALLOCATIONS			
94-10	UNDERGRADUATE CHARGE TO LA	Undergraduate tuition charge to Arts & Sciences.		
94-11	UNDERGRADUATE CHARGE TO AR	Undergraduate tuition charge to Architecture.		
94-12	UNDERGRADUATE CHARGE TO BU	Undergraduate tuition charge to Business.		
94-13	UNDERGRADUATE CHARGE TO EN	Undergraduate tuition charge to Engineering.		
94-14	UNDERGRADUATE CHARGE TO FA	Undergraduate tuition charge to Fine Arts.		
94-15	UNDERGRADUATE CHARGE TO LW	Undergraduate tuition charge to Law.		
94-16	UNDERGRADUATE CHARGE TO SW	Undergraduate tuition charge to Social Work.		
94-17	UNDERGRADUATE CHARGE TO UC	Undergraduate tuition to University College.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TUITION ALLOCATIONS
Budget 94

Description: These are the budget-object codes for the purposes specified. Refer to “Notes:” on page 1-110.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
94-19	UNDERGRADUATE CHARGE TO OTHER	Undergraduate tuition charge to all other schools		
94-20	UNDERGRADUATE CREDIT FROM LA	Undergraduate tuition credit from Arts and Sciences.		
94-21	UNDERGRADUATE CREDIT FROM AR	Undergraduate tuition credit from Architecture.		
94-22	UNDERGRADUATE CREDIT FROM BU	Undergraduate tuition credit from Business.		
94-23	UNDERGRADUATE CREDIT FROM EN	Undergraduate tuition credit from Engineering.		
94-24	UNDERGRADUATE CREDIT FROM FA	Undergraduate tuition credit from Fine Arts.		
94-27	UNDERGRADUATE CREDIT FROM UC	Undergraduate tuition credit from University College.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TUITION ALLOCATIONS
Budget 94

Description: These are the budget-object codes for the purposes specified. Refer to “Notes:” on page 1-110.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
94-28	UNDERGRADUATE CREDIT FROM SU	Undergraduate tuition credit from Engineering (SU).		
94-29	UNDERGRADUATE CREDIT FROM OTHER	Undergraduate credit from Other.		
94-30	GRADUATE CHARGE TO GR	Graduate tuition charge - Arts and Sciences.		
94-31	GRADUATE CHARGE TO GA	Graduate tuition charge – Architecture.		
94-32	GRADUATE CHARGE TO GB	Graduate tuition charge – Business.		
94-33	GRADUATE CHARGE TO SI	Graduate tuition charge to Engineering.		
94-34	GRADUATE CHARGE TO GF	Graduate tuition charge - Fine Arts.		
94-35	GRADUATE CHARGE TO LW	Graduate tuition charge – Law.		
94-36	GRADUATE CHARGE TO SW	Graduate tuition charge - Social Work.		
94-37	GRADUATE CHARGE TO UC	Graduate tuition charge - University College.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TUITION ALLOCATIONS
Budget 94

Description: These are the budget-object codes for the purposes specified. Refer to “Notes:” on page 1-110.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
94-39	GRADUATE CHARGE TO OTHER	Graduate tuition charge - other schools within WU.		
94-40	GRADUATE CREDIT FROM GR	Graduate tuition credit – Arts and Sciences.		
94-41	GRADUATE CREDIT FROM GA	Graduate tuition credit – Architecture.		
94-42	GRADUATE CREDIT FROM GB	Graduate tuition credit – Business.		
94-43	GRADUATE CREDIT FROM SI	Graduate tuition credit from Engineering.		
94-44	GRADUATE CREDIT FROM GF	Graduate tuition credit – Fine Arts.		
94-45	GRADUATE CREDIT FROM LW	Graduate tuition credit – Law.		
94-46	GRADUATE CREDIT FROM SW	Graduate tuition credit – Social Work.		
94-47	GRADUATE CREDIT FROM UC	Graduate tuition credit – University College.		
94-49	GRADUATE CREDIT FROM OTHER	Graduate tuition credit – other school with WU.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TUITION ALLOCATIONS
Budget 94

Description: These are the budget-object codes for the purposes specified. Refer to “Notes:” on page 1-110.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
94-50	UNDERGRADUATE CHARGE TO TU	Undergraduate evening tuition charge to Engineering – Sever Institute.		
94-60	UNDERGRADUATE CREDIT FROM TU	Undergraduate evening tuition credit from Engineering – Sever Institute		
94-70	GRADUATE CHARGE TO TG	Graduate evening tuition charge to Engineering-Sever Institute.		
94-80	GRADUATE CREDIT FROM TG	Graduate evening tuition credit from Engineering - Sever Institute.		

[End BU92-94](#)
[Return to Top](#)
↓

[End BU92-94](#)
[Return to Top](#)
↓

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

MANDATORY TRANSFERS Budget 95				
Description: These are the budget-object codes for the purposes specified.				
Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
95-00	MANDATORY TRANSFERS			
95-01	MANDATORY TRANSFER INTEREST EXPENSE BUILDING	Interest expense – building.		
95-02	MANDATORY TRANSFER INTEREST EXPENSE EQUIPMENT	Interest expense – equipment.		
95-03	MANDATORY TRANSFER AMORTIZATION - BUILDING	Amortization of indebtedness - building.		
95-04	MANDATORY TRANSFER AMORTIZATION - EQUIPMENT	Amortization of indebtedness - equipment.		

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report

NON-MANDATORY TRANSFERS

Budget 96

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
96-00	NON-MANDATORY TRANSFERS			
96-01	NON-MANDATORY INTEREST EXPENSE BUILDING	Interest expense building.		
96-02	NON-MANDATORY INTEREST EXPENSE EQUIPMENT	Interest expense equipment.		
96-03	NON-MANDATORY AMORTIZATION BUILDING	Amortization of indebtedness-building.		
96-04	NON-MANDATORY AMORTIZATION EQUIPMENT	Amortization of indebtedness-equipment.		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

NON-MANDATORY TRANSFERS
Budget 96

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
96-09	NON-MANDATORY OTHERS	Other non-mandatory transfers		
96-10	GOVERNMENT RESEARCH DEPARTMENT TRANSFER			
96-11	ADDITIONAL DEPR TRANSFER			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

BUDGET RESERVE
Budget 97

Description: These are the budget-object codes for the purposes specified for LC17 accounts only.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
97-00	AVAILABLE IN RESERVE			
97-01 thru 97-20	BUDGETED TRANSFER			
97-22	BUDGETED TRANSFER			
97-27 thru 97-40	BUDGETED TRANSFER			
97-50	BUDGETED TRANSFER			
97-60	BUDGETED TRANSFER			
97-70 thru 97-99	BUDGETED TRANSFER			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TRANSFERS & ALLOCATIONS (Medical School)
Budget 98

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
98-00	TRANSFERS & ALLOCATIONS			
98-01	DFA-ANATOMY			
98-02	DFA-ANESTHESIOLOGY			
98-03	DFA-BIOCHEMISTRY			
98-05	DFA-GENETICS			
98-07	DFA-INTERNAL MEDICINE			
98-08	DFA-MOLECULAR MICROBIOLOGY			
98-09	DFA-NEUROLOGY			
98-10	DFA-OB/GYN			
98-11	DFA-OPHTHALMOLOGY			
98-12	DFA-OTOLARYNGOLOGY			
98-13	DFA-PATHOLOGY			
98-14	DFA-PEDIATRICS			
98-15	DFA-MOLECULAR BIOLOGY AND PHARMACOLOGY			
98-16	DFA-CELL BIOLOGY			
98-17	DFA-BIOSTATISTICS			
98-18	DFA-PSYCHIATRY			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TRANSFERS & ALLOCATIONS (Medical School)
Budget 98

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
98-19	DFA-RADIOLOGY			
98-20	DFA-SURGERY			
98-21	DFA-NEUROSURGERY			
98-22	DFA-EXP NEUROSURGERY			
98-23	DFA-NEUROPSYCHOLOGY			
98-24	DFA-ORTHOPEDICS			
98-28	DFA-CME	Deans funds allocation for Continuing Medical Education.		
98-29	DFA-DCM	Deans fund allocation for division of Comparative Medicine.		
98-30	DFA – RAD ONC	Dean’s Funds Allocation for Radiation Oncology		
98-31	DFA – OCCUP THERAPY	Dean’s Funds Allocation for Occupational Therapy		
98-40	SIF – Clinical Program Development	SIF – Clinical Program Development (Source)		
98-41	SIF – Clinical Program Development	SIF – Clinical Program Development (Use)		
98-42	SIF – Dept Chair Recruitment	SIF – Dept Chair Recruitment (Source)		
98-43	SIF – Dept Chair Recruitment	SIF – Dept Chair Recruitment (Use)		
98-44	SIF – Dean	SIF – Dean (Source)		
98-45	SIF - Dean	SIF – Dean (Use)		
98-46	BJC DUAL INITIATIVE (SOURCE)	BJC DUAL INITIATIVE (SOURCE)		
98-47	BJC DUAL INITIATIVE (USE)	BJC DUAL INITIATIVE (USE)		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TRANSFERS & ALLOCATIONS (Medical School)
Budget 98

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
98-48	Surplus Share Foundation Funds	Surplus Share provided by BJH and SLCH Foundations (Source)		
98-49	Surplus Share Foundation Funds	Surplus Share provided by BJH and SLCH Foundations (Use)		
98-50	MISC OPERATING TRANSFERS			
98-51	MISCELLANEOUS NON-OPERATING TRANSFER DEBIT			
98-52	MISCELLANEOUS NON-OPERATING TRANSFER CREDIT			
98-57	TRANSFER FOR PROFESSIONAL DEVELOPMENT FUNDS-DB	Transfer from professional development funds (debit to general funds) Transfers from general operating funds to faculty-controlled carry-forward (93xxx) funds to provide professional development funds		
98-58	TRANSFER FOR PROFESSIONAL DEVELOPMENT FUNDS-CR	(credit to 93XXX funds)		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TRANSFERS & ALLOCATIONS (Medical School)
Budget 98

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
98-60	COMMUNITY IMPACT SOURCE	A form of contingent support provided as part of the Affiliated Hospital agreement.		
98-61	COMMUNITY IMPACT USE	A form of contingent support provided as part of the Affiliated Hospital agreement.		
98-68	EXPANDED ACCESS INITIATIVE SOURCE	WUSM Dean Support Allocation for Clinical Expanded Access Initiative (EAI) SOURCE.		
98-69	EXPANDED ACCESS INITIATIVE USE	WUSM Dean Support Allocation for Clinical Expanded Access Initiative (EAI) USE.		
98-70	ALLOCATION OF BJC AFFILIATION GIFT SOURCE			
98-71	ALLOCATION OF BJC AFFILIATION GIFT USE			
98-72	SIF-CLINICAL PROGRAM DEVELOPMENT			
98-73	SIF-DEPARTMENT CHAIR RECRUITMENT			
98-74	SIF-DEAN			
98-75	SIF-RAINY DAY			
98-76	SURPLUS SHARE FOUNDATION FUNDS	Surplus Share provided by BJH and SLCH		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TRANSFERS & ALLOCATIONS (Medical School)
Budget 98

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
		Foundations.		
98-80	DFA TRANSFER CREDIT TO DEPARTMENT			
98-81	DFA TRANSFER CREDIT TO SCHOOL			
98-85	REALLOCATION OF NOV GOVERNMENT OH			
98-88	CONTINGENT FOR ALTERATIONS AND RENOVATION			
98-89	DEANS GENERAL CONTINGENT			
98-90	Reallocation of Non-Government OH	Reallocation of Non-Government OH (Source)		
98-91	Reallocation of Non-Government OH	Reallocation of Non-Government OH (Use)		
98-92	Contingent for Alterations and Renovation	Contingent for Alterations and Renovation (Source)		
98-93	Contingent for Alterations and Renovation	Contingent for Alterations and Renovation (Use)		
98-94	Dean's General Contingent	Dean's General Contingent (Source)		
98-95	Dean's General Contingent	Dean's General Contingent (Use)		

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

TRANSFERS & ALLOCATIONS (Medical School)
Budget 98

Description: These are the budget-object codes for the purposes specified.

Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
98-96	CARES Act Distribution SOURCE			
98-97	CARES Act Distribution USE			

Reportable Payments: For individuals. Social Security Number and **HOME** mailing address is required on all consultant expenses. For businesses, federal identification number is required.

Indirect Cost: These codes are excluded from the Indirect Cost Report

OFFSET Budget 99				
Description: These are the budget-object codes for the purposes specified.				
Budget Object	Object Title	Object Description	Reportable Payment*	Excluded From Indirect Cost**
99-00	OFFSET			
99-10	OFFSET			

[End BU95-99](#)
[Return to Top](#)
[↓](#)

Reportable Payments:	For individuals. Social Security Number and HOME mailing address is required on all consultant expenses. For businesses, federal identification number is required.
Indirect Cost:	These codes are excluded from the Indirect Cost Report