### UNDERGRADUATE STUDENT WAGES

**Budget 10**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>UNDERGRADUATE STUDENT WAGES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-00</td>
<td>UNDERGRADUATE STUDENT SALARIES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-01</td>
<td>WORKSTUDY ACADEMIC YEAR</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-09</td>
<td>ACCRUAL-ACADEMIC YEAR PAY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-10</td>
<td>INSTRUCTION &amp; DEPARTMENT RESEARCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-11</td>
<td>WORKSTUDY ACADEMIC YEAR INSTRUCTION/RESEARCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-12</td>
<td>WORKSTUDY SUMMER INSTRUCTION &amp; DEPARTMENT RESEARCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-13</td>
<td>INSTRUCTION-MEDICAL SCHOOL</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-14</td>
<td>DEPARTMENT RESEARCH-MEDICAL SCHOOL</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10-15</td>
<td>PATIENT CARE-MEDICAL SCHOOL</td>
<td>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 the patient.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**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.

---

Revised 1/5/2021

Expense Budgets

BO-3
# UNDERGRADUATE STUDENT WAGES

## Budget 10

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

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

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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.
# UNDERGRADUATE STUDENT WAGES

**Budget 10**

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

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<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
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<tbody>
<tr>
<td>10-80</td>
<td>STUDENT ADMINISTRATIVE/SERVICES</td>
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<td></td>
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<tr>
<td>10-98</td>
<td>BONUS</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>10-99</td>
<td>UNASSIGNED SALARY</td>
<td></td>
<td></td>
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</table>

**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.

Revised 1/5/2021

Expense Budgets

BO-5
## ACADEMIC SALARIES
### Budget 11

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<th>Excluded From Indirect Cost**</th>
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<tbody>
<tr>
<td>11</td>
<td>ACADEMIC SALARIES</td>
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<tr>
<td>11-00</td>
<td>ACADEMIC SALARIES</td>
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</tr>
<tr>
<td>11-09</td>
<td>ACCRUAL -- ACADEMIC YEAR PAY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11-10</td>
<td>INSTRUCTIONAL &amp; DEPARTMENTAL RESEARCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11-12</td>
<td>WORKSTUDY SUMMER INSTRUCTIONAL &amp; DEPARTMENTAL RESEARCH</td>
<td>Work Study Summer Instructional and Department Research</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11-13</td>
<td>INSTRUCTION-MEDICAL SCHOOL</td>
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<tr>
<td>11-14</td>
<td>DEPARTMENT RESEARCH-MEDICAL SCHOOL</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11-15</td>
<td>PATIENT CARE-MEDICAL SCHOOL</td>
<td>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 the patient.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11-16</td>
<td>GRADUATE MEDICAL EDUCATION - BJH</td>
<td>Med School Only; OB 16 is used for BJH; supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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Revised 1/5/2021
Expense Budgets
BO-6
## ACADEMIC SALARIES

### Budget 11

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

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

**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.

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

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

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*Revised 1/5/2021*  
Expense Budgets  
BO-8
### ACADEMIC SALARIES
#### Budget 11

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

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

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

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Revised 1/5/2021

Expense Budgets

BO-9
# ACADEMIC SALARIES
## Budget 11

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
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<tr>
<td>11-80</td>
<td>STUDENT ADMINISTRATIVE/SERVICES</td>
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</tr>
<tr>
<td>11-96</td>
<td>TAXABLE MOVING EXPENSE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11-97</td>
<td>SUPPLEMENTAL RETIREMENT</td>
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</tr>
<tr>
<td>11-98</td>
<td>BONUS</td>
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<td></td>
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</tbody>
</table>

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.

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

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**Revised 1/5/2021**

**Expense Budgets**

**BO-11**
## STAFF SALARIES
### Budget 12

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

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

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### STAFF SALARIES
#### Budget 12

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<thead>
<tr>
<th>Budget Object</th>
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<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>12-19</td>
<td>GRADUATE MEDICAL EDUCATION – SLCH &amp; CSCCC</td>
<td>Med School Only; OB 19 is used for SLCH &amp; CSCCC; supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-20</td>
<td>ORGANIZED RESEARCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-21</td>
<td>WORKSTUDY ACADEMIC YEAR ORGANIZATION RESEARCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-22</td>
<td>WORKSTUDY SUMMER ORGANIZATION RESEARCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-30</td>
<td>OTHER SPONSORED ACTIVITY</td>
<td>Med School Only; used with FIS A-21 category code = 03 and FIS Function Code = 00; programs and projects sponsored by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-40</td>
<td>DEPARTMENTAL ADMINISTRATION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-41</td>
<td>WORKSTUDY ACADEMIC YEAR DEPARTMENTAL ADMINISTRATION</td>
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<td></td>
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<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>12-50</td>
<td>LEAVE &amp; OTHER</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-56</td>
<td>AFFILIATED HOSPITAL SERVICES - BJH</td>
<td>Med School Only; OB 56 represents BJH; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-57</td>
<td>NON-AFFILIATED HOSPITAL CONTRACTS AND SERVICES</td>
<td>Med School Only; used when FIS A-21 Category Code = 01 and FIS Function Code = 57; 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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-58</td>
<td>AFFILIATED SERVICES – OTHER AFFILIATED HOSPITALS &amp; CENTERS</td>
<td>Med School Only; OB 58 represents BJWC, BJOCC, &amp; SCCSC; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; includes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<th>Excluded From Indirect Cost**</th>
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<tbody>
<tr>
<td>12-59</td>
<td>AFFILIATED HOSPITAL SERVICES – SLCH &amp; CSCCC</td>
<td><em>all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-70</td>
<td>OPERATION &amp; MAINTENANCE-PHYSICAL PLANT</td>
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</tr>
<tr>
<td>12-80</td>
<td>STUDENT ADMINISTRATIVE/SERVICES</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
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</thead>
<tbody>
<tr>
<td>12-96</td>
<td>TAXABLE MOVING EXPENSE</td>
<td>Relocation Mileage</td>
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<tr>
<td>12-98</td>
<td>BONUS</td>
<td></td>
<td></td>
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<tr>
<td>12-99</td>
<td>UNASSIGNED SALARY</td>
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</table>
## MISCELLANEOUS SALARY
### Budget 13 thru 19

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>GRADUATE ASSISTANT TAXABLE</td>
<td></td>
<td></td>
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<tr>
<td>13-00</td>
<td>GRADUATE ASSISTANT TAXABLE</td>
<td>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.</td>
<td></td>
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</tr>
<tr>
<td>13-01</td>
<td>WORKSTUDY ACADEMIC YEAR</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>13-02</td>
<td>WORKSTUDY SUMMER SCHOOL</td>
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</tr>
<tr>
<td>13-10</td>
<td>INSTRUCTION &amp; DEPARTMENT RESEARCH</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>13-11</td>
<td>WORKSTUDY ACADEMIC YEAR INSTRUCTION AND RESEARCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13-13</td>
<td>INSTRUCTION - MEDICAL SCHOOL</td>
<td>Instruction (Medical School Only)</td>
<td></td>
<td></td>
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<tr>
<td>13-14</td>
<td>DEPARTMENT RESEARCH-MEDICAL SCHOOL</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13-15</td>
<td>PATIENT CARE – MEDICAL SCHOOL</td>
<td>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</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

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

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.

Revised 1/5/2021  Expense Budgets  BO-18
### MISCELLANEOUS SALARY

**Budget 13 thru 19**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
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</thead>
<tbody>
<tr>
<td>14</td>
<td>POST DOC SALARIES</td>
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<tr>
<td>14-00</td>
<td>POST DOC SALARIES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14-09</td>
<td>POST DOC ACCRUAL – ACADEMIC YEAR PAY</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>14-10</td>
<td>PD SAL – INSTRUCTION/DEPT RESEARCH</td>
<td>Hilltop – Post Doc Salaries – Instruction and Dept. Research</td>
<td></td>
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</tr>
<tr>
<td>14-13</td>
<td>PD SAL INSTRUCTION/MEDICAL</td>
<td>Medical School – Post Doc Salaries - Instruction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14-14</td>
<td>PD SAL DEPT RESEARCH/ MEDICAL</td>
<td>Medical School – Post Doc Salaries – Department Research</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14-15</td>
<td>PATIENT CARE-MEDICAL SCHOOL</td>
<td>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 the patient.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14-16</td>
<td>GRADUATE MEDICAL EDUCATION - BJH</td>
<td>Med School Only; OB 16 is used for BJH; supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14-17</td>
<td>GRADUATE MEDICAL EDUCATION – NON-AFFILIATED HOSPITALS</td>
<td>Med School Only; OB 17 is used for Non-Affiliated Hospitals; supervision and/or instruction of persons enrolled in accredited intern, residency, and ACGME fellow programs.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

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

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

Revised 1/5/2021
Expense Budgets
BO-20
## MISCELLANEOUS SALARY

**Budget 13 thru 19**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>14-40</td>
<td>PD SAL DEPARTMENT ADMINISTRATION</td>
<td>Post Doc Salaries – Department Administration</td>
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<tr>
<td>14-50</td>
<td>PD SAL - LEAVE</td>
<td>Post Doc Salaries - Leave</td>
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<td></td>
</tr>
<tr>
<td>14-56</td>
<td>AFFILIATED HOSPITAL SERVICES - BJH</td>
<td>Med School Only; OB 56 represents BJH; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</td>
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</tr>
<tr>
<td>14-57</td>
<td>NON-AFFILIATED HOSPITAL CONTRACTS AND SERVICES</td>
<td>Med School Only; used when FIS A-21 Category Code = 01 and FIS Function Code = 57; 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.</td>
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</table>
### MISCELLANEOUS SALARY
**Budget 13 thru 19**

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

<table>
<thead>
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<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
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</thead>
<tbody>
<tr>
<td>14-58</td>
<td>AFFILIATED SERVICES – OTHER AFFILIATED HOSPITALS &amp; CENTERS</td>
<td>Med School Only; OB 58 represents BJWC, BJOCC, &amp; SCCSC; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <em>includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14-59</td>
<td>AFFILIATED HOSPITAL SERVICES – SLCH &amp; CSCCC</td>
<td>Med School Only; OB 59 is used for SLCH &amp; CSCCC; used when FIS A-21 Category Code = 01 and FIS Function Code = 58; <em>includes all services, general clinical support activities, and contractual agreements that do not generate an RVU or fee for service revenue.</em></td>
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<tr>
<td>14-70</td>
<td>PD SAL OPERATION/MAINTENANCE</td>
<td>Post Doc Salaries - Operation and Maintenance</td>
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<tr>
<td>14-80</td>
<td>PD SAL STUDENT ADMINISTRATION</td>
<td>Post Doc Salaries - Student Administration</td>
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<td>15</td>
<td>PENSIONS-DIRECT</td>
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<td>15-00</td>
<td>PENSIONS-DIRECT</td>
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<tr>
<td>17</td>
<td>ACCRUED INCENTIVES &amp; SALARY ADJUSTMENTS</td>
<td>Can only be used on Journals and Budget Adjustments.</td>
<td></td>
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</tr>
</tbody>
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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.
<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
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</thead>
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<td>17-00</td>
<td>ACCRUED INCENTIVES &amp; SALARY ADJUSTMENTS</td>
<td>Can only be used on Journals and Budget Adjustments.</td>
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<tr>
<td>17-05</td>
<td>ACADEMIC ACCRUAL WAGES</td>
<td>Can only be used on Journals and Budget Adjustments.</td>
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<tr>
<td>17-06</td>
<td>ACADEMIC INCENTIVES</td>
<td>Can only be used on Journals and Budget Adjustments.</td>
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<tr>
<td>17-07</td>
<td>STAFF ACCRUAL WAGES</td>
<td>Can only be used on Journals and Budget Adjustments.</td>
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<tr>
<td>17-08</td>
<td>STAFF INCENTIVES</td>
<td>Can only be used on Journals and Budget Adjustments.</td>
<td></td>
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<tr>
<td>18</td>
<td>SALARY ALLOCATION CHARGE (CLASS 12 ONLY)</td>
<td></td>
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<tr>
<td>18-00</td>
<td>SALARY ALLOCATION CHARGE</td>
<td></td>
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<tr>
<td>18-01</td>
<td>SOFTWARE - SALARY ALLOCATION CHARGE CAP</td>
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<tr>
<td>18-02</td>
<td>SOFTWARE - SALARY ALLOCATION NCAP</td>
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</table>

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.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<th>Excluded From Indirect Cost**</th>
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<tbody>
<tr>
<td>19</td>
<td>SALARY ALLOCATION CREDIT</td>
<td>(CLASS 12 ONLY)</td>
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<td>19-00</td>
<td>SALARY ALLOCATION CREDIT</td>
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<td></td>
</tr>
<tr>
<td>19-01</td>
<td>SOFTWARE - SALARY ALLOCATION CREDIT CAP</td>
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</tr>
<tr>
<td>19-02</td>
<td>SOFTWARE - SALARY ALLOCATION CREDIT NCAP</td>
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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.

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

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Revised 1/5/2021

Expense Budgets

BO-25
<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<th>Excluded From Indirect Cost**</th>
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</thead>
<tbody>
<tr>
<td>21-40</td>
<td>DEPARTMENT ADMINISTRATION</td>
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<tr>
<td>21-50</td>
<td>OTHER, INCLUDING SABBATICAL</td>
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</tr>
<tr>
<td>21-56</td>
<td>MANAGEMENT OF HOSPITAL SERVICES -BARNES/JEWISH</td>
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<tr>
<td>21-97</td>
<td>SUPPLEMENTAL RETIREMENT</td>
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</tbody>
</table>

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

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.

Revised 1/5/2021 Expense Budgets BO-26
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.

<table>
<thead>
<tr>
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<th>Object Title</th>
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<td>SOCIAL SECURITY</td>
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<tr>
<td>22-01</td>
<td>WORKSTUDY ACADEMIC YEAR</td>
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</tr>
<tr>
<td>22-02</td>
<td>WORKSTUDY SUMMER SCHOOL</td>
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<tr>
<td>22-07</td>
<td>TUITION REMISSION-FICA</td>
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<td>22-09</td>
<td>ACCRUAL-9/12 PAY</td>
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<td>22-10</td>
<td>INSTRUCTION &amp; DEPARTMENT RESEARCH</td>
<td></td>
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</tr>
<tr>
<td>22-11</td>
<td>WORKSTUDY ACADEMIC YEAR INSTRUCTION AND RESEARCH</td>
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<td></td>
</tr>
<tr>
<td>22-12</td>
<td>WORKSTUDY SUMMER SCHOOL INSTRUCTION/RESEARCH</td>
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</tr>
<tr>
<td>22-13</td>
<td>INSTRUCTION-MEDICAL SCHOOL</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22-14</td>
<td>DEPARTMENT RESEARCH-MEDICAL SCHOOL</td>
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</tr>
<tr>
<td>22-15</td>
<td>PATIENT CARE-MEDICAL SCHOOL</td>
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</tr>
<tr>
<td>22-16</td>
<td>GRADUATE MEDICAL EDUCATION-BARNES/JEWISH</td>
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</tr>
<tr>
<td>22-18</td>
<td>GRADUATE MEDICAL EDUCATION-OTHER</td>
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</table>

FRINGE BENEFITS
Budget 22 thru 29

Description: These are the budget-object codes for the purposes specified.
### FRINGE BENEFITS
#### Budget 22 thru 29

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

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.

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

**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.

Revised 1/5/2021  Expense Budgets  BO-29
## FRINGE BENEFITS
### Budget 22 thru 29

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>26-18</td>
<td>GRADUATE MEDICAL EDUCATION – OTHER HOSPITAL</td>
<td>(Medical School Only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26-20</td>
<td>ORGANIZED RESEARCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26-30</td>
<td>OTHER SPONSORED ACTIVITY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26-40</td>
<td>DEPARTMENT ADMIN</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26-57</td>
<td>NON-AFFILIATED HOSPITAL CONTRACTS AND SERVICES</td>
<td>Med School Only; used when FIS A-21 Category Code = 01 and FIS function code = 57; <em>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.</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-00</td>
<td>HEALTH ALLOWANCE</td>
<td>Health allowance for fellows and trainees.</td>
<td><strong>Y</strong></td>
<td></td>
</tr>
<tr>
<td>27-10</td>
<td>INSTRUCTION &amp; DEPARTMENT RESEARCH</td>
<td>(Hilltop Only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-13</td>
<td>INSTRUCTION - MEDICAL SCHOOL</td>
<td>Instruction (Medical School Only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-14</td>
<td>DEPARTMENT RESEARCH – MEDICAL SCHOOL</td>
<td>Department Research (Medical School Only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-15</td>
<td>PATIENT CARE (MEDICAL SCHOOL)</td>
<td>Patient Care (Medical School Only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-16</td>
<td>GRADUATE MEDICAL EDUCATION – BJH</td>
<td>(Medical School Only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-17</td>
<td>GRADUATE MEDICAL EDUCATION – NON-AFFILIATED HOSPITALS</td>
<td>Med School Only; OB 17 is used for Non-Affiliated Hospitals; <em>supervision and/or instruction of</em></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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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.

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<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>27-18</td>
<td>GRADUATE MEDICAL EDUCATION – OTHER HOSPITAL</td>
<td>persons enrolled in accredited intern, residency, and ACGME fellow programs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-20</td>
<td>ORGANIZED RESEARCH</td>
<td>(Medical School Only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-57</td>
<td>NON-AFFILIATED HOSPITAL CONTRACTS AND SERVICES</td>
<td>Med School Only; used when FIS A-21 Category Code = 01 and FIS function code = 57; 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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27-90</td>
<td>DISABILITY INSURANCE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28-00</td>
<td>MEALS/ROOM LIEU OF WAGES</td>
<td>Meals or room and board in lieu of wages.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29-02</td>
<td>OTHER ALLOWANCE</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>29-03</td>
<td>DEPENDENT TUITION ALLOWANCE</td>
<td>Rate charged for each employee eligible for dependent tuition benefits.</td>
<td>Y</td>
<td>Y</td>
</tr>
</tbody>
</table>

**FRINGE BENEFITS**
Budget 22 thru 29

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

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.

Revised 1/5/2021 Expense Budgets BO-32
**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.

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

**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

Revised 1/5/2021  Expense Budgets  BO-33
### CONSULTANT & PROFESSIONAL SERVICES AND TRAVEL

**Budget 30**

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<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
</table>
| 30-80         | 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.

For individuals - Social Security number and home mailing address required. For businesses - Federal Identification number 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.

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Revised 1/5/2021

Expense Budgets

BO-34
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.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>30-85</td>
<td>PATENT PROSECUTION LEGAL FEES</td>
<td>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 &amp; General Counsel. (credit to 0338-91338) For individuals - Social Security number and home mailing address required. For businesses - Federal Identification number required.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>30-87</td>
<td>CONSULTING, OTHER</td>
<td>Consulting costs not reimbursed as indirect cost should be included in this budget-object code. This code is excluded from the indirect cost report.</td>
<td>Y</td>
<td>Y</td>
</tr>
</tbody>
</table>

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.

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

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## PURCHASES-RESALE OR INVENTORY
### Budget 31

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

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### PURCHASES-RESALE OR INVENTORY
**Budget 31**

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

**Budget 32**

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

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

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**RECHARGE CENTER ACTIVITY**

**Budget 32**

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</tr>
</thead>
<tbody>
<tr>
<td>32-12</td>
<td>Cardio Imaging and Clinical Research Core</td>
<td>Cardio Imaging and Clinical Research Core Lab: Credit to 3040-93314C.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-13</td>
<td>CGS Cluster Recharge</td>
<td>Center for Genome Sciences Cluster Recharge: Credit to 3943-92400.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-14</td>
<td>Pre-Clinical PET/CT Facility</td>
<td>Pre-Clinical PET/CT Facility: Credit to 3615-92177 and/or 3621-92177.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-15</td>
<td>Proteomics Core Lab</td>
<td>Proteomics Core Lab: Credit to 3958 – Blank Fund.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-16</td>
<td>Hope Center for Neurological Disorders</td>
<td>Hope Center for Neurological Disorders Recharge Center: Credit to Dept. 3851-935001, 935002, 935003, 935004, 935005.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-17</td>
<td>CCIR PRISMA BAY 4</td>
<td>CCIR charges for PRISMA BAY 4: Credit to 3620-92400 / 3615-92400.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-18</td>
<td>CCIR VIDA BAY 3</td>
<td>CCIR charges for VIDA BAY 3: Credit to 3620-92401 / 3615-92401.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-19</td>
<td>CCIR PET/CT BAY 2</td>
<td>CCIR charges for PET/CT BAY 2: Credit to 3620-92402 / 3615-92402.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-20</td>
<td>CCIR PET/CT VISION BAY 5</td>
<td>CCIR charges for PET/CT VISION BAY 5: Credit to 3620-92403 / 3615–92403.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-22</td>
<td>IM-Lipid Research Testing Core</td>
<td>IM-Lipid Research Testing Core: Credit to 3063-93201.</td>
<td></td>
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</tr>
</tbody>
</table>
## RECHARGE CENTER ACTIVITY

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<tbody>
<tr>
<td>32-23</td>
<td>Center for Genome Sciences Sequencing Recharge Center and DSIL Stockroom</td>
<td>Center for Genome Sciences Sequencing Recharge Center: Credit to 3943-92300 and 3943-92300S.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-24</td>
<td>Division of Statistical Genomics (DSG)</td>
<td>Division of Statistical Genomics (DSG): Credit to 3033-93131.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-25</td>
<td>Informatics Recharge Center</td>
<td>Informatics Recharge Center: Credit to 3239-92010.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-26</td>
<td>SSF MR Facility Bays 1, 2, and 3</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-27</td>
<td>MO FLO CELL SORTING Core</td>
<td>MO FLO CELL SORTING Core: Credit to 3477-92600.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-28</td>
<td>Radiation Safety Office</td>
<td>Radiation Safety Office: Credit to 0137-91099.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-29</td>
<td>General Purpose – Software Licensing</td>
<td>General Purpose – Software Licensing: Credit to 0336-90336A and 0336-90336B.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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Expense Budgets

BO-41
<table>
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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>32-32</td>
<td>Mouse Genetics Core Facility</td>
<td>Mouse Genetics Core Facility: Credit to 3165-91680.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-33</td>
<td>FACS Facility Pathology</td>
<td>FACS Facility Pathology: Credit to 3155-92352.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-34</td>
<td>MR FACILITY BAY 2</td>
<td>MR FACILITY BAY 2: Credit to 3615-92509 &amp; 3618-92509.</td>
<td></td>
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</tr>
<tr>
<td>32-35</td>
<td>Chemistry – NMR Facility</td>
<td>Chemistry – NMR Facility: Credit to 1038-91039N.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-37</td>
<td>MOUSE PHENOTYPE CORE</td>
<td>MOUSE PHENOTYPE CORE: Credit to 3040-93314B.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-38</td>
<td>TRANSGENIC MOUSE CENTER</td>
<td>TRANSGENIC MOUSE CENTER: Credit to 3155-92351.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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## RECHARGE CENTER ACTIVITY

### Budget 32

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

### Notes:
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## RECHARGE CENTER ACTIVITY

**Budget 32**

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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>12-3071-92014</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-58</td>
<td>HRPO RECHARGE CENTER</td>
<td>HRPO Recharge Center Credit to: 12-3008-92100 or 12-3008-92100A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-59</td>
<td>WUCCI CRYO – EM RECHARGE CENTER</td>
<td>WUCCI CRYO-EM Recharge Center Credit to: 12-3979-92235</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-60</td>
<td>NEO DNA VACCINE</td>
<td>Neoantigen DNA Vaccine Recharge Center Credit to: 12-4135-92100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-96</td>
<td>RECHARGE CENTER SUPPLY ACTIVITY</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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Expense Budgets

BO-44
## RECHARGE CENTER ACTIVITY
### Budget 32

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</tr>
</thead>
<tbody>
<tr>
<td>32-97</td>
<td>LAB SERVICE ACTIVITY</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-98</td>
<td>MCDONNELL GENOME INSTITUTE (MGI)</td>
<td>MCDONNELL GENOME INSTITUTE: Credit to 12-3533-93310, 12-3533-93300, or 12-3533-93400.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32-99</td>
<td>NON-LAB SERVICE ACTIVITY</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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Expense Budgets

BO-45
### CONSUMABLE SUPPLIES AND MATERIALS

**Budget 34**

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<table>
<thead>
<tr>
<th>Budget Object</th>
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<th>Excluded From Indirect Cost**</th>
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</thead>
<tbody>
<tr>
<td>34-00</td>
<td>CONSUMABLE SUPPLIES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-01</td>
<td>CLASSROOM SUPPLIES</td>
<td>For classroom and instructional purposes, including items for art projects and any item used in a classroom / nursery school environment.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-03</td>
<td>RESEARCH OFFICE SUPPLIES</td>
<td>Office supplies approved for research projects.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-05</td>
<td>HUMAN BODY PARTS</td>
<td>Human body parts including cadavers and organs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-08</td>
<td>GASOLINE</td>
<td>Gasoline expenses not related to travel, such as for lawn mowers and departmental vehicles.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-11</td>
<td>OFFICE SUPPLIES</td>
<td>Pencils, pens, stencils, staples, paper clips, scotch tape, etc. See 35-13 for office forms. See 34-55 for printer cartridges.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-13</td>
<td>RADIONUCLIDES</td>
<td>Ordered through Radiation Safety for Medical School depts.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-14</td>
<td>ORGANIC SOLVENTS</td>
<td>For scintillation counters.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-15</td>
<td>CHEMICALS</td>
<td>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).</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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### CONSUMABLE SUPPLIES AND MATERIALS
**Budget 34**

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</tr>
</thead>
<tbody>
<tr>
<td>34-16</td>
<td>LABORATORY SUPPLIES</td>
<td>Test tubes, beakers, glass vessels, tongs, protective eyewear, glass lab supplies, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-17</td>
<td>COMPUTER SOFTWARE &amp; SUPPLIES</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### CONSUMABLE SUPPLIES AND MATERIALS

**Budget 34**

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</tr>
</thead>
<tbody>
<tr>
<td>34-19</td>
<td>REPLACEMENT PARTS FOR ASSETS</td>
<td>Where specific parts are being replaced, modified or fabricated for an original piece of equipment that is not disposed from the asset system.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-20</td>
<td>MINOR EQUIPMENT</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-23</td>
<td>REPRINTS</td>
<td>Copies of published articles paid to a journal or publisher. See 35-18 for initial publishing costs.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>34-24</td>
<td>UNIFORMS &amp; WEARING APPAREL</td>
<td>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 rental.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-25</td>
<td>MATERIALS FOR FABRICATION</td>
<td>For other than computer where component parts are less than $5,000 (if labor is included see 35-25).</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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### CONSUMABLE SUPPLIES AND MATERIALS
#### Budget 34

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</tr>
</thead>
<tbody>
<tr>
<td>34-27</td>
<td>DRUGS &amp; MEDICATIONS</td>
<td>For humans. (See 57-27 for drugs for animals.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-28</td>
<td>PHOTOCOPY COST</td>
<td>Includes processing supplies, inter-library loans and medical copies. Includes cost per copy.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-35</td>
<td>BOTTLED GAS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-36</td>
<td>ETHYL ALCOHOL/GAS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-37</td>
<td>DRY ICE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-39</td>
<td>MATERIALS FABRICATION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-40</td>
<td>MINOR EQUIPMENT – COMPUTER &amp; HARDWARE</td>
<td>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.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-43</td>
<td>MEMORIAL CONTRIBUTIONS AND/OR FLOWERS</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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.

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

---

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**Indirect Cost:** These codes are excluded from the Indirect Cost Report.
## CONSUMABLE SUPPLIES AND MATERIALS
### Budget 34

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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>34-63</td>
<td>TEMPORARY ASSETS</td>
<td>Equipment purchased by a school or department for an individual in which the University will not own the equipment. Include a notation on PO &quot;title not held by University.&quot; 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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-71</td>
<td>MEDICAL/CLINICAL SUPPLIES</td>
<td>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).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34-87</td>
<td>SUPPLIES, OTHER</td>
<td>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 &amp; See Y</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Revised 1/5/2021

Expense Budgets

BO-51
# CONSUMABLE SUPPLIES AND MATERIALS

**Budget 34**

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<tr>
<th>Budget Object</th>
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<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>35-50, 35-53 for food &amp; beverages at meetings/seminars/departmental functions</td>
<td>35-50, 35-53 for food &amp; beverages at meetings/seminars/departmental functions</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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

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Revised 1/5/2021

Expense Budgets

BO-52
## OTHER EXPENSES

**Budget 35**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>35-00</td>
<td>OTHER EXPENSES</td>
<td></td>
<td></td>
<td>Y</td>
</tr>
<tr>
<td>35-01</td>
<td>PROPERTY INSURANCE</td>
<td>Insurance on property fire, comprehensive, loss while in-transit, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-02</td>
<td>INSURANCE ON PERSONS</td>
<td>Malpractice, liability, accident, health, security bonds. Prior approval required on grants and contracts.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-03</td>
<td>PICKUP AND DELIVERY</td>
<td>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 &amp; address required.)</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

*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.
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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>35-04</td>
<td>TEMPORARY EMPLOYMENT</td>
<td>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. Please use purchase order.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-05</td>
<td>STUDY PARTICIPANT / HUMAN SUBJECTS AND BLOOD DONORS</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-06</td>
<td>GENERAL SERVICES</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

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.

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<tr>
<th>Budget Object</th>
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<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>35-07</td>
<td>ON CAMPUS RENTAL OF SPACE</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**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.

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<thead>
<tr>
<th>Budget Object</th>
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<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>35-08</td>
<td>RENTAL OF EQUIPMENT</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-10</td>
<td>DEMURRAGE</td>
<td>Cylinder rental.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-11</td>
<td>CYLINDER DEPOSITS</td>
<td>Not allowed on grants and contracts.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-12</td>
<td>POSTAGE</td>
<td>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</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

Revised 1/5/2021

Expense Budgets

BO-56
## OTHER EXPENSES

**Budget 35**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>35-13</td>
<td>PRINTING &amp; BINDING SERVICES</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-14</td>
<td>PRESORT MAIL SERVICES</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-15</td>
<td>CORRESPONDENCE SERVICES</td>
<td>Correspondence services provided within a school or department.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

Revised 1/5/2021

Expense Budgets

BO-57
### OTHER EXPENSES
**Budget 35**

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

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<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>35-17</td>
<td>PUBLICATION OF A BOOK</td>
<td>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.)</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-18</td>
<td>PUBLICATION IN PROFESSIONAL JOURNALS</td>
<td>Includes page costs, special plates, charts, diagrams, additional reprints of published articles at time of first printing; abstract fees.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-20</td>
<td>UTILITIES</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-21</td>
<td>FINANCIAL FEES</td>
<td>Financial fees and expense - Credit Bureau collection fees. See 35-24 for bad check fees.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-23</td>
<td>NON-MEDICAL LAB SERVICES</td>
<td>Such as chemical, geological, etc.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-24</td>
<td>BANK FEES</td>
<td>Interest payments, cash over and short, bad check losses and fees.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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</tr>
</thead>
<tbody>
<tr>
<td>35-25</td>
<td>LABOR OR LABOR AND MATERIALS</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-26</td>
<td>CELL STORAGE</td>
<td></td>
<td></td>
<td>Y</td>
</tr>
<tr>
<td>35-27</td>
<td>FILM PROCESSING &amp; PHOTOGRAPHY SERVICES</td>
<td>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</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-28</td>
<td>MANUSCRIPT FEES</td>
<td>Fees charged by publishers to read a manuscript.</td>
<td></td>
<td>Y</td>
</tr>
</tbody>
</table>

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</tr>
</thead>
<tbody>
<tr>
<td>35-29</td>
<td>OFF CAMPUS RENTAL</td>
<td>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). 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 &amp; maintenance of plant (O&amp;M). These must be charged to budget/object 35-29 on university expense accounts coded as O&amp;M (A21 or &quot;424&quot; code of 07). 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.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-29 cont.</td>
<td>OFF CAMPUS RENTAL</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------</td>
<td>-------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>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. Charges for off-campus space must not be charged to overhead account such as operation &amp; 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&amp;M accounts and support for the space utilized by the grant is recovered through overhead charges. This is a rare exception.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>On Campus:</td>
<td>External Landlord</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUOB 35-29 O&amp;M Account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUOB 35-29 Direct Mission Account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Off Campus:</td>
<td>Internal Landlord</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUOB 35-07 Any Appropriate Account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUOB 35-07 Any Appropriate Account</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

All externally leased or rented space must be recorded in the university's space utilization system.
# OTHER EXPENSES
## Budget 35

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

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>35-30</td>
<td>TELEPHONE-MONTHLY SERVICES</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-31</td>
<td>TELEPHONE-TOLL CALLS</td>
<td>Local charges, long distance, telegrams, leased wire charges and fax charges. See 35-30 for conversational equipment costs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-32</td>
<td>TELEPHONE-DATA PROCESSING EQUIPMENT</td>
<td>Telephone-data processing equipment and costs - monthly equipment and line rental costs for data processing equipment, modems and DSL lines.</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

---

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### OTHER EXPENSES

**Budget 35**

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</tr>
</thead>
<tbody>
<tr>
<td>35-33</td>
<td>COMPUTER SERVICES PURCHASED FROM SVC BUR</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-34</td>
<td>COMPUTER SERVICES</td>
<td>Computer Services Engineering.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-35</td>
<td>BIOSTATISTICAL COMPUTER SERVICE</td>
<td>Computer services provided by Biostatistical Services.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-36</td>
<td>MEDICAL COMPUTER SERVICES</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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### OTHER EXPENSES

**Budget 35**

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</tr>
</thead>
<tbody>
<tr>
<td>35-37</td>
<td>LAUNDRY</td>
<td>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.)</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-38</td>
<td>COMPUTER SOFTWARE LICENSES</td>
<td>For individuals – social security and home mailing address are required. For businesses - federal id number is required.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-39</td>
<td>TAXES AND LICENSES</td>
<td>Federal, state and local licenses or permits, state registration fees, narcotics licenses, and notary license fee and bonds.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-40</td>
<td>ADVERTISING</td>
<td>Poster, radio, television, campus publications, etc.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-41</td>
<td>RECRUITMENT COSTS</td>
<td>Advertising and cost (except travel). See 35-88 for student recruiting costs.</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

---

**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.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>35-42</td>
<td>(NTS) – SYSTEMS AND OPERATIONS NETWORK TECHNOLOGY SERVICES</td>
<td>Service provided by Network Technology Services. (Previously ONC). To be used only by ONC.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-43</td>
<td>MEDICAL SCHOOL NETWORK SERVICE</td>
<td>Service provided by the Medical School Network Service. To be used ONLY by MSNS.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-44</td>
<td>CLINICAL &amp; LAB SERVICES</td>
<td>Does not include outpatient cost on grants.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-46</td>
<td>IMMIGRATION FEES</td>
<td>Immigration and visa fees.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-47</td>
<td>RADIOACTIVE WASTE DISPOSAL</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-48</td>
<td>X-RAY SERVICES</td>
<td>X-ray and scanning services. Reportable payment.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-49</td>
<td>SATELLITE BROADCAST SERVICES</td>
<td>Including radio and wire services.</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

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

*Revised 1/5/2021*

*Expense Budgets*  
*BO-65*
### OTHER EXPENSES
#### Budget 35

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

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<tr>
<th>Budget Object</th>
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</tr>
</thead>
</table>
| 35-50         | SOCIAL & ENTERTAINMENT - SERVICES         | Payments to caterers, musicians, servers, bartenders, hall rental, hotel banquet, 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. (Dean's, Vice Chancellor's, or authorized designee's approval required if over $50). Examples of expenses:  
  - 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.                                                                               |                      |                               |

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

Revised 1/5/2021

Expense Budgets

BO-66
### OTHER EXPENSES

**Budget 35**

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</tr>
</thead>
<tbody>
<tr>
<td>35-52</td>
<td>RELOCATION EXPENSE</td>
<td>Employee relocation expenses - moving household goods and other relocation expenses when allowed. See 3652 for relocation travel.</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>
| 35-53         | SOCIAL & ENTERTAINMENT-PURCHASES & SUPPLIES       | 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. Use 35-50 Social and Entertainment-Services for caterers, musicians, bartenders, hall rentals, etc. When charging a sponsored fund for allowable purchases & supplies, see 35-66 Sponsored Projects Events. 35-53 is not allowable on sponsored funds. (Dean's, Vice Chancellor's, or authorized designee's approval required if over $50). Examples of expenses:
  - 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                    |                               |

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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.

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</tr>
</thead>
<tbody>
<tr>
<td>35-54</td>
<td>PRIZES AND AWARDS</td>
<td>Prizes, cash awards and tuition awards to non-employees. See 35-70 for the purchase of Non-Study Participant Gift Cards.</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>35-55</td>
<td>NON TUITION SCHOLARSHIPS - FELLOWSHIPS</td>
<td>For scholarships and fellowships similar to a stipend, but used for a one-time payment not made through payroll.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-56</td>
<td>TUITION-OTHER SCHOOLS</td>
<td>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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-57</td>
<td>DUES, MEMBERSHIPS</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-58</td>
<td>ACCREDITATION FEES</td>
<td>A fee which is paid to professional boards to accredit the school.</td>
<td></td>
<td>Y</td>
</tr>
</tbody>
</table>

**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.
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</thead>
<tbody>
<tr>
<td>35-59</td>
<td>TEST FEES</td>
<td>Test fees, exam fees certification fees for exams.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-60</td>
<td>BAD DEBT EXPENSE</td>
<td>Estimated bad debt expense.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-61</td>
<td>HOUSEKEEPING / JANITORIAL SERVICE</td>
<td>Window washing, rug cleaning, Barnes charges. Not allowed on government grants and contracts.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-62</td>
<td>BUILDING MAINTENANCE</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-63</td>
<td>REPAIRS TO OFFICE EQUIPMENT</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-64</td>
<td>REPAIRS TO LAB EQUIPMENT</td>
<td>Repairs, alterations and maintenance contracts required to keep laboratory furniture and equipment in working order.</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

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

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.

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<th>Reportable Payment*</th>
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</tr>
</thead>
<tbody>
<tr>
<td>35-65</td>
<td>REPAIRS TO COMPUTER EQUIPMENT</td>
<td>Includes maintenance contracts, parts and service charges to keep computer equipment in working order, computer programming, software maintenance services, and printer repairs.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-66</td>
<td>SPONSORED PROJECT EVENTS</td>
<td>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. <strong>Guidance:</strong> ➤ Alcoholic beverages are unallowable in accordance with sponsoring agencies guidelines. <strong>Policy &amp; Limits</strong> ➤ All cost associated with Sponsored Program Events must</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

---

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### OTHER EXPENSES
#### Budget 35

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>35-67</td>
<td>HAZARDOUS WASTE DISPOSAL</td>
<td>See 3547 for Radioactive Waste Disposal. See also 5505 for the remediation of hazardous materials from University facilities as related to FIN47.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-68</td>
<td>EXTERNAL PATIENT BILLING &amp; COLLECTION SERVICES</td>
<td>To record the purchase of patient billing and collection services from vendors external to the University.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-69</td>
<td>GIFTS</td>
<td>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</td>
<td>Y</td>
<td>Y</td>
</tr>
</tbody>
</table>

**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.
<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
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</tr>
</thead>
<tbody>
<tr>
<td>35-70</td>
<td>NON STUDY PARTICIPANT GIFT CARDS</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-71</td>
<td>USED EQUIPMENT</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Revised 1/5/2021 | Expense Budgets | BO-72
<table>
<thead>
<tr>
<th>Budget Object</th>
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<th>Object Description</th>
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</tr>
</thead>
<tbody>
<tr>
<td>35-72</td>
<td>TUITION/HOUSING DIFFERENTIAL</td>
<td>Differential between the current plan year rates and base year plan rates. For PEP and I529 plan only.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-73</td>
<td>CLINICAL STUDIES CHARGES</td>
<td>Charges only for the Center for Clinical Studies which include coordinator services, administration fees, and miscellaneous expenses.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-74</td>
<td>ALCOHOLIC BEVERAGES</td>
<td>Purchases not related to travel. (exclude from indirect cost). Use budget 36-87 if related to travel.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-75</td>
<td>BOOKS</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-76</td>
<td>SUBSCRIPTIONS</td>
<td>To professional journals and magazines not charged to dues or memberships.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-78</td>
<td>INSTRUCTION AUDIO/VISUAL MEDIA</td>
<td>Instructional materials either audio or visual on video, cassette tapes, DVD’s, and CD’s</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-79</td>
<td>DEATH CERTIFICATES</td>
<td>Copies of death certificates and medical records.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**OTHER EXPENSES**

**Budget 35**

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Revised 1/5/2021  Expense Budgets  BO-73
### OTHER EXPENSES
**Budget 35**

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</tr>
</thead>
<tbody>
<tr>
<td>35-80</td>
<td>LAB SERVICES-RESEARCH</td>
<td>Lab services and tests - related to research.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-81</td>
<td>GLASS WASHING-LABS</td>
<td>Related to labs.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-83</td>
<td>HOUSING BOARD CHARGES</td>
<td>Used by Housing Office only.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-84</td>
<td>GROUNDS MAINTENANCE</td>
<td>Upkeep of grounds (including dumpster fees), resurfacing of existing pavement.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-85</td>
<td>MOVING EXPENSES-OFFICES</td>
<td>Expenses related to moving offices, equipment and labs. See 35-52 for personal relocation.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-86</td>
<td>ANNUITANTS</td>
<td>Payments to Life Income and Gift Annuitants. Used only by General Accounting and Investments.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-87</td>
<td>OTHER DUES, MEMBERSHIP</td>
<td>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</td>
<td>Y</td>
<td>Y</td>
</tr>
</tbody>
</table>

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### OTHER EXPENSES

**Budget 35**

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</thead>
<tbody>
<tr>
<td>35-88</td>
<td>SERVICES, OTHER</td>
<td>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.</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>35-89</td>
<td>FREEZER FEES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-90</td>
<td>DEMINERALIZATION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-91</td>
<td>HOME EQUITY EXPENSE</td>
<td>For PEP only.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## OTHER EXPENSES

**Budget 35**

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</tr>
</thead>
<tbody>
<tr>
<td>35-92</td>
<td>DONATIONS, CONTRIBUTIONS, AND SPONSORSHIPS</td>
<td>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.</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>35-93</td>
<td>OTHER MOVING EXPENSES</td>
<td>Includes qualified real estate expenses and all other miscellaneous payments. Subject to IRS limits and may require immediate withholding in some instances. Call Tax</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

---

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Expense Budgets

BO-76
### OTHER EXPENSES
**Budget 35**

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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Reporting for guidance. Must have employee social security number.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-94</td>
<td>GOVERNMENT LOAN CANCEL/ASSIGNMENT</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-95</td>
<td>SECURITY SERVICES</td>
<td>Payment for security guard services or protective services such as armored car service.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-96</td>
<td>PC MAINTENANCE-COMPUTING &amp; COMMUNICATIONS ONLY</td>
<td>PC network maintenance and computer lab maintenance. Educational computing service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35-97</td>
<td>SHREDDING AND RECYCLING</td>
<td>Services for shredding and recycling.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>35-99</td>
<td>Storage - Off Campus -Medical School “Only”</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

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

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</tr>
</thead>
<tbody>
<tr>
<td>36-00</td>
<td>TRAVEL</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>36-01</td>
<td>DOMESTIC TRAVEL FOR EMPLOYEES ONLY</td>
<td>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.</td>
<td>Y</td>
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<tr>
<td>36-02</td>
<td>INTERNATIONAL TRAVEL FOR EMPLOYEES ONLY</td>
<td>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</td>
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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.
### TRAVEL

**Budget 36**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
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<tbody>
<tr>
<td>36-03</td>
<td>LOCAL TRAVEL FOR EMPLOYEES ONLY</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>36-04</td>
<td>LOCAL PARKING &amp; MILEAGE</td>
<td>Parking permits for hilltop and medical school, mileage not related to seminar.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>36-05</td>
<td>REGISTRATION FEES</td>
<td>Fees associated with attending conferences, seminars, meetings (scientific and other), training courses, classes related to employee training, and training materials.</td>
<td>Y</td>
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<tr>
<td>36-06</td>
<td>TRAINEE TRAVEL</td>
<td>Trainee travel during training period.</td>
<td>Y</td>
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</tbody>
</table>

---

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

Revised 1/5/2021

Expense Budgets

BO-79
## TRAVEL
### Budget 36

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

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<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
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</thead>
<tbody>
<tr>
<td>36-09</td>
<td>RECRUITING</td>
<td>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.</td>
<td>Y</td>
<td></td>
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<tr>
<td>36-20</td>
<td>CONFERENCE PARTICIPANTS TRAVEL</td>
<td>Conference participants travel – Sponsored Funds only. See BU30xx for Non-Employees.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>36-21</td>
<td>GROUP FIELD TRIPS</td>
<td>Group field trips</td>
<td>Y</td>
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<tr>
<td>36-23</td>
<td>COLLABORATOR TRAVEL</td>
<td>Travel allowance for participant funds.</td>
<td>Y</td>
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<tr>
<td>36-41</td>
<td>PATIENT/RESEARCH TRAVEL</td>
<td>Even if less than 50 miles (includes research subjects).</td>
<td>Y</td>
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<tr>
<td>36-47</td>
<td>STUDENT/POST DOC APPLICANT TRAVEL</td>
<td>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.</td>
<td>Y</td>
<td>Y</td>
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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.
<table>
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<th>Budget Object</th>
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<tbody>
<tr>
<td>36-52</td>
<td>RELOCATION TRAVEL</td>
<td>Relocation travel expenses of new employees and family members. Examples include airfare, gas, mileage, lodging and meals. Must have employee's social security number.</td>
<td>Y</td>
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<tr>
<td>36-53</td>
<td>STUDENT/POST DOC TRAVEL</td>
<td>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.</td>
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<td></td>
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<tr>
<td>36-60</td>
<td>ADMISSIONS COUNSELOR VISITS</td>
<td></td>
<td>Y</td>
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<tr>
<td>36-65</td>
<td>REHAB</td>
<td>Rehab (48xxx) Home health visits (including less than 50 miles).</td>
<td></td>
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<tr>
<td>36-66</td>
<td>CLINIC TRAVEL</td>
<td>Used by Pediatrics, fly or drive can be greater than 50 miles.</td>
<td>Y</td>
<td></td>
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</tbody>
</table>
# 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.

---

## Travelling

<table>
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<tbody>
<tr>
<td>36-76</td>
<td>PRE-MOVE EXPENSE</td>
<td>Unlimited number of trips for the purpose of house-hunting and other preparations associated with employee relocation. Must have employee’s social security number.</td>
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<tr>
<td>36-80</td>
<td>ATHLETIC TEAM TRAVEL</td>
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<tr>
<td>36-81</td>
<td>ATHLETICS TEAM MEALS</td>
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<tr>
<td>36-86</td>
<td>TEMPORARY LIVING EXPENSES</td>
<td>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.</td>
<td>Y</td>
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</tr>
<tr>
<td>36-87</td>
<td>TRAVEL, OTHER</td>
<td>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.</td>
<td>Y</td>
<td>Y</td>
</tr>
</tbody>
</table>

---

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*Indirect Cost:*
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## POWER PLANT PURCHASES
### Budget 37

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

<table>
<thead>
<tr>
<th>Budget Object</th>
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<td>POWER PLANT PURCHASES</td>
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<tr>
<td>37-01</td>
<td>WEST CAMPUS/SKINKER RENT</td>
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<tr>
<td>37-02</td>
<td>NORTH CAMPUS RENT</td>
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<td>37-07</td>
<td>MEDICAL SCHOOL RENT</td>
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<td>37-17</td>
<td>COAL AND FREIGHT ON COAL</td>
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<tr>
<td>37-18</td>
<td>PURCHASED ELECTRICITY</td>
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<tr>
<td>37-19</td>
<td>PURCHASED GAS &amp; FUEL OIL</td>
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<tr>
<td>37-20</td>
<td>HEAT LIGHT WATER CHARGES</td>
<td>Not used by the power plant.</td>
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<tr>
<td>37-21</td>
<td>UTILITY SURCHARGE</td>
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<tr>
<td>37-22</td>
<td>WATER AND SEWER CHARGES</td>
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<td>SEWER</td>
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<tr>
<td>37-24</td>
<td>FUEL OIL</td>
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<tr>
<td>37-28</td>
<td>ELECTRIC</td>
<td>Individual sites with separate meters.</td>
<td></td>
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</tr>
<tr>
<td>37-29</td>
<td>HOT WATER-GAS</td>
<td>Individual sites with separate meters.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>37-30</td>
<td>NATURAL GAS HEDGE CONTRACT</td>
<td>Record gas cost directly related to hedge contracts.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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# POWER PLANT PURCHASES

**Budget 37**

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

<table>
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<th>Budget Object</th>
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<tbody>
<tr>
<td>37-95</td>
<td>FACILITIES OFFICE CHARGE FOR SECURITY ACCESS PANELS (FPM Chg for Sec Acc Panels)</td>
<td>Security access panel maintenance for buildings located on Danforth Campus, West Campus, North Campus, and other off-campus buildings.</td>
<td></td>
<td></td>
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<tr>
<td>37-96</td>
<td>RENOVATION/RENEWAL ALLOWANCE</td>
<td>Renovation &amp; renewal allowance.</td>
<td></td>
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<tr>
<td>37-97</td>
<td>OTHER BUILDING RENT</td>
<td>Other Building Rent for buildings located off of the Danforth Campus site.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>37-98</td>
<td>GENERAL PROPERTY INSURANCE</td>
<td>General property insurance.</td>
<td></td>
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<tr>
<td>37-99</td>
<td>RENT</td>
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</table>

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### SUBCONTRACTS, ALTERATIONS & RENOVATIONS

**Budgets 38 and 39**

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

<table>
<thead>
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<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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Revised 1/5/2021
Expense Budgets
BO-86
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<td>SUBCONTRACT-INDIRECT</td>
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</tr>
<tr>
<td>38-67</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-68</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-69</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-70</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-71</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-72</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-73</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-74</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-75</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-76</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-77</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-78</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-79</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-80</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-81</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-82</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-83</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-84</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-85</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-86</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-87</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-88</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-89</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-90</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-91</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-92</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-93</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-94</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-95</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-96</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-97</td>
<td>SUBCONTRACT-DIRECT</td>
<td>Y</td>
</tr>
<tr>
<td>38-98</td>
<td>SUBCONTRACT-INDIRECT</td>
<td>Y</td>
</tr>
</tbody>
</table>

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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Indirect Cost Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>38-99</td>
<td>SUBCONTRACT-DIRECT</td>
<td></td>
</tr>
<tr>
<td>39-00</td>
<td>ALTERATIONS &amp; RENOVATIONS</td>
<td>Under $1,000 total project and excluding fixed equipment.</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>40-00</td>
<td>COMPUTER SERVICES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>40-01</td>
<td>COMPUTER SERVICES FROM WASHINGTON UNIVERSITY</td>
<td>Computer services provided by WU computing facilities.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40-05</td>
<td>END USER SERVICES</td>
<td>End User Services provided by WU Information Technology. Basic IT Bundle Charges (formerly the CFU bundled technology fee).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40-06</td>
<td>NETWORK SERVICES</td>
<td>Network Services provided by WU Information Technology.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40-07</td>
<td>TOLL SERVICES PROVIDED BY WASH U IT</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40-18</td>
<td>COMPUTER SERVICES ALLOCATION</td>
<td>Compensation Offset.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40-25</td>
<td>CORRESPONDENCE CENTER CHARGES</td>
<td>Correspondence Center charges.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40-30</td>
<td>TELEPHONE SERVICES</td>
<td>Telephone Services provided by WU Information Technology.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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.

Revised 1/5/2021

Expense Budgets

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### COMPUTER SERVICES
#### BUDGET 40

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

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

#### 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.

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

---

**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.
**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.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>41-59</td>
<td>PATIENT CARE EXPENSE</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>41-60</td>
<td>PATIENT CARE EXPENSE</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>41-69</td>
<td>PATIENT CARE EXPENSE</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>
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

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### 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

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

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

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

---

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

---

Revised 1/5/2021

Expense Budgets

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### TUITION REMISSION FOR TEACHING AND RESEARCH ASSISTANTS

**Budget 44**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>44-00</td>
<td>TEACHING &amp; RESEARCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TUITION REMISSION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>44-01</td>
<td>TUITION REMISSION</td>
<td>Tuition remission for teaching assistants.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### TUTION REMISSION FOR EMPLOYEE
**Budget 45**

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

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

**Budget 45**

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

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

#### Budget 46 thru 56

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

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

---

**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

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Revised 1/5/2021

Expense Budgets

BO-99
### MISCELLANEOUS BUDGET CODES
#### Budget 46 thru 56

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

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

---

**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.

Revised 1/5/2021

Expense Budgets

BO-100
**MISCELLANEOUS BUDGET CODES**  
**Budget 46 thru 56**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>49-02</td>
<td>REPAIRS/SERVICE</td>
<td>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).</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>49-03</td>
<td>CONTRACTS</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>49-06</td>
<td>MATERIAL FOR COMUNICATIONS DEPARTMENT</td>
<td>Maintenance parts &amp; supplies for installation of telephone/data lines.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50-00</td>
<td>COST SHARING</td>
<td>Cost sharing other than equipment &amp; overhead.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>51-00</td>
<td>OVERHEAD/OTHER INSTITUTIONS</td>
<td>Overhead from other institutions. (Class 22 only).</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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

Revised 1/5/2021  Expense Budgets  BO-101
<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>53-00</td>
<td>COST SHARING-COLLEGE WORKSTUDY</td>
<td>Cost Sharing-college work study (class 12 &amp; 22).</td>
<td></td>
<td>Y</td>
</tr>
<tr>
<td>55-00</td>
<td>OVERHEAD/69 FUNDS CLASS 22</td>
<td>Overhead on 69 funds - class 22; (also used for miscellaneous expenses under $500 on class 52 plant funds.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>55-05</td>
<td>HAZARDOUS MATERIAL REMOVAL</td>
<td>Remediation of Hazardous Materials (FIN 47) 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. Do not include costs related to the Abatement/Containment of such hazardous materials or mold remediation (Buob 5500 should be used for Abatement Containment)</td>
<td>Y</td>
<td>Only On LC12, 22 &amp; 52</td>
</tr>
</tbody>
</table>
### MISCELLANEOUS BUDGET CODES

**Budget 46 thru 56**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>55-06</td>
<td>BANK FEES – DEBT SVC</td>
<td>Internal Bank fees charged on debt-financed plant funds – Non-capitalizable. (Ledger Class 52 only.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>55-07</td>
<td>TAXABLE DEBT INTEREST RECOVERY FEE</td>
<td>Taxable Debt Interest Recovery Fee - Non-capitalizable. (Ledger Class 52 only.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>55-08</td>
<td>CONTRA INTEREST EXPENSE – CAPITALIZED INTEREST</td>
<td>Contra Interest Expense related to the capitalization of interest expense on non debt financed plant funds. (Ledger class 52 only).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>55-26</td>
<td>COMMITTED STIPEND TRAINEE</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
MISCELLANEOUS BUDGET CODES  
Budget 46 thru 56

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>56-00</td>
<td>STUDY ABROAD/ EXTERNAL COURSES</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>56-01</td>
<td>STUDY ABROAD UG TUITION</td>
<td>Paid study abroad undergraduate program tuition</td>
<td></td>
<td></td>
</tr>
<tr>
<td>56-02</td>
<td>STUDY ABROAD UG ROOM/BOARD</td>
<td>Paid study abroad undergraduate room and board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>56-06</td>
<td>STUDY ABROAD UG FEE</td>
<td>Paid study abroad undergraduate fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>56-07</td>
<td>STUDY ABROAD UG OTHER</td>
<td>Paid study abroad undergraduate other expense e.g excursion, space rental, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>56-11</td>
<td>STUDY ABROAD GR TUITION</td>
<td>Paid study abroad grad program tuition</td>
<td></td>
<td></td>
</tr>
<tr>
<td>56-12</td>
<td>STUDY ABROAD GR ROOM/BOARD</td>
<td>Paid study abroad grad room and board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>56-16</td>
<td>STUDY ABROAD GR FEE</td>
<td>Paid study abroad graduate fee</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Revised 1/5/2021  Expense Budgets  BO-104
### MISCELLANEOUS BUDGET CODES

**Budget 46 thru 56**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>56-20</td>
<td>SON PAYMENT FOR WU STUDENTS</td>
<td>Payments for WU students taking non-WU study-online courses.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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.

Revised 1/5/2021  Expense Budgets  BO-106
## SPECIAL ALLOWANCES
**Budget 59**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>59-00</td>
<td>SPECIAL ALLOWANCES</td>
<td></td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>59-01</td>
<td>EDUCATION MATERIALS ALLOWANCE</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>59-02</td>
<td>PROGRAM ALLOWANCES</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>59-03</td>
<td>SPECIAL ALLOWANCES</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>59-04</td>
<td>SUBSISTANCE ALLOWANCES</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>59-05</td>
<td>SUPPORT GRANT EXPENSE</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>59-26</td>
<td>SPECIAL STIPEND ALLOWANCE</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>59-27</td>
<td>SPECIAL DEPENDENCY ALLOWANCE</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

---

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---

*Revised 1/5/2021*

**Expense Budgets**

**BO-107**
## COST SHARING EQUIPMENT

**Budget 60**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>60-00</td>
<td>COST SHARING EQUIPMENT</td>
<td>Cost Sharing on Equipment</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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

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---

Revised 1/5/2021

Expense Budgets

BO-108
### CAPITALIZED BUILDING

**Budget 61**

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

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

---

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.
<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>62-00</td>
<td>FIXED EQUIPMENT OVER $5000</td>
<td>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).</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>Budget Object</td>
<td>Object Title</td>
<td>Object Description</td>
<td>Reportable Payment*</td>
<td>Excluded From Indirect Cost**</td>
</tr>
<tr>
<td>---------------</td>
<td>-------------------------------</td>
<td>-------------------------------------------------------------------------------------</td>
<td>---------------------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>62-00 cont.</td>
<td>FIXED EQUIPMENT OVER $5000</td>
<td>Note 1: Some fume hoods and hot or cold rooms may be considered fixed or moveable equipment, depending on the installation. Note 2: 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).</td>
<td></td>
<td>Y</td>
</tr>
<tr>
<td>62-06</td>
<td>CAPITALIZED INTEREST</td>
<td>Capital Interest on Fixed Equipment For Use on LC52 Only</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## 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.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>63-00</td>
<td>EQUIPMENT MOVEABLE</td>
<td></td>
<td></td>
<td>Y</td>
</tr>
<tr>
<td>63-01</td>
<td>LAB &amp; OTHER EQUIPMENT</td>
<td>Lab and other equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>63-06</td>
<td>CAPITALIZED INTEREST</td>
<td>Capital Interest on Movable Equipment For Use on LC52 Only.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>63-10</td>
<td>CAPITAL EQUIPMENT/MOVEABLE, $5,000 AND UP</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>63-20</td>
<td>PRINTING EQUIPMENT</td>
<td>Not allowable on government grants and contracts without prior approval.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>63-21</td>
<td>FURNISHINGS FOR OFFICE CONFERENCE ROOMS $5,000 AND UP</td>
<td>Equipment for offices, conference rooms and similar space. Furnishings for offices and conference rooms are not allowable on government grants and contacts.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>63-40</td>
<td>CAPITAL EQUIPMENT COMPUTER</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>63-41</td>
<td>COMPUTING FACILITIES EQUIPMENT</td>
<td>Computing Facilities equipment. For equipment purchases on departments 0200 through 0220.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>63-50</td>
<td>NEW X-RAY EQUIPMENT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>63-51</td>
<td>REPLACEMENT X-RAY EQUIPMENT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>63-71</td>
<td>EQUIPMENT PURCHASES $5000+</td>
<td>Equipment purchases of used equipment $5000 &amp; up.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>63-72</td>
<td>EQUIPMENT SALES $5000+</td>
<td>Equipment sales of used equipment $5000 &amp; up.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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

Revised 1/5/2021
Expense Budgets
BO-113
**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.

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

**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.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>64-00</td>
<td>EQUIPMENT MOTOR VEHICLES</td>
<td>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.</td>
<td></td>
<td>Y</td>
</tr>
<tr>
<td>64-99</td>
<td>INSURANCE REIMBURSEMENTS</td>
<td>Insurance reimbursements for motor vehicle equipment.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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.
<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>65-75</td>
<td>MONOGRAPHS-PRINTED</td>
<td>Single or multi-volume sets, casebooks, monographic series, treatise, books.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>65-76</td>
<td>SERIALS-PRINTED</td>
<td>Periodicals, directories, yearbooks, annuals, proceedings, memberships, newsletters, journals (updates), bound supplements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>65-77</td>
<td>MICROFORMS</td>
<td>All materials on microfilm and microfiche.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>65-78</td>
<td>LOOSELEAFS</td>
<td>Any material in detachable binders (ref. #3 or supplements).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>65-79</td>
<td>CONTINUATIONS</td>
<td>Statutes, reports, digests, and all updates (pocket parts).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>65-80</td>
<td>AUDIO-VISUAL</td>
<td>Audiocassettes, videocassettes, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>65-81</td>
<td>LASER DISC SERVICES</td>
<td>Laser Disc Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>65-99</td>
<td>LIBRARY AQ/ELECTRONIC RESOURCES</td>
<td>Library Acquisition/ Electronic Resources Access to remote database</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## BOOKS AND CONTINUATIONS
### Budget 66

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>66-00</td>
<td>BOOKS + CONTINUATIONS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>66-75</td>
<td>BOOKS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>66-76</td>
<td>CONTINUATIONS</td>
<td>Continuations for Libraries</td>
<td></td>
<td></td>
</tr>
<tr>
<td>66-77</td>
<td>AUDIO VISUAL PROGRAMS</td>
<td>Audio Visual Programs for libraries, including software upgrades.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# MISCELLANEOUS BUDGET CODES

## Budget 67 thru 71

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>67-00</td>
<td>BINDINGS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>67-13</td>
<td>BINDINGS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68-00</td>
<td>TIP DISTRIBUTION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68-78</td>
<td>TIP DISTRIBUTION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>69-00</td>
<td>RECORDINGS FOR LIBRARIES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>70-00</td>
<td>LAND IMPROVEMENTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>71-00</td>
<td>LAND</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

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

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Expense Budgets

BO-119


<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>73-00</td>
<td>BUILDING</td>
<td>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.</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>73-01</td>
<td>BUILDING-BASE STRUCTURE</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>73-02</td>
<td>BUILDING-ELECTRICAL SYSTEM</td>
<td>Feed wiring, conduit and wiring, fixtures, transformers, switch gear, emergency light systems.</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>
### BUILDING
Budget 73

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>73-03</td>
<td>BUILDING-PLUMBING SYSTEMS</td>
<td>Fixtures, piping, pumps/water, water heaters, water storage tanks, sewerage piping, sump pumps.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>73-04</td>
<td>BUILDING-HVAC SYSTEMS</td>
<td>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.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>73-05</td>
<td>ARCHITECTURAL FEES</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>73-06</td>
<td>CAPITAL INTEREST-DEBT SERVICES</td>
<td>Capital interest-debt service.</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>73-07</td>
<td>DESIGN CONSTRUCTION ADMINISTRATION</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>73-08</td>
<td>CAPITALIZED INTEREST NON DEBT FUNDED</td>
<td>Capitalized Interest non debt plant funds (Ledger class 52 only)</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

---

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**Indirect Cost:** These codes are excluded from the Indirect Cost Report.
<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>73-25</td>
<td>CAPITAL PROJECTS SOFTCOSTS</td>
<td>Consultant Reimbursable Expenses &amp; Prints – to capture consultant reimbursable expenses, prints, delivery costs, meeting expenses, and other miscellaneous expenses associated with capital projects.</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

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

---

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

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.
<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>77-11</td>
<td>TRADE VALUE ON DISPOSED ASSETS</td>
<td>For the recording of trade value on disposed assets traded to other organizations for Financial Statement Presentation.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# MISCELLANEOUS BUDGET CODES
## Budget 78 thru 82

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

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

---

**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.

---

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Expense Budgets
BO-125
### MISCELLANEOUS BUDGET CODES

**Budget 78 thru 82**

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

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

---

**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.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>83-00</td>
<td>CLASS 22 CURRENT YEAR OVERHEAD</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>83-99</td>
<td>CLASS 22 PRIOR YEAR OVERHEAD</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### BEGIN AND ENDING INVENTORY (Class 12)

**Budget 85**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>85-11</td>
<td>END INVENTORY PURCHASES REGULAR</td>
<td>Ending inventory purchases - regular</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### MISCELLANEOUS BUDGET CODES

#### Budget 86 thru 90

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>86</td>
<td>UNAVAILABLE – RESERVED</td>
<td>To be used on budget adjustments only. No year-to-date actual expenditures can be charged to this budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>86-00</td>
<td>UNAVAILABLE – RESERVED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>86-01</td>
<td>UNAVAILABLE – RESERVED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>86-11</td>
<td>UNAVAILABLE – RESERVED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>86-12</td>
<td>UNAVAILABLE – RESERVED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>86-22</td>
<td>UNAVAILABLE – RESERVED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>86-27</td>
<td>UNAVAILABLE – RESERVED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>86-30</td>
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<td>87</td>
<td>UNASSIGNED – RESERVED</td>
<td>To be used on budget adjustments only. No year-to-date actual expenditures can be charged to this budget</td>
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<td>UNASSIGNED – RESERVED</td>
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</table>

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**MISCELLANEOUS BUDGET CODES**

Budget 86 thru 90

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<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
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<tbody>
<tr>
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<td>87-09</td>
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</tbody>
</table>

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Revised 1/5/2021

Expense Budgets

BO-129
## MISCELLANEOUS BUDGET CODES
### Budget 86 thru 90

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

---

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### MISCELLANEOUS BUDGET CODES

**Budget 86 thru 90**

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>90-05</td>
<td>ALLOCATION RESERVE TRANSFERS</td>
<td>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.</td>
<td></td>
<td></td>
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<tr>
<td>90-06</td>
<td>FINAL CLOSE OF SU ACCOUNTS</td>
<td>Closing of all Student Union Allocations Reserves accounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90-09</td>
<td>ADDITION ALLOCATIONS</td>
<td>Additional funding added to student groups operating budgets. Appeals/Speakers funding granted from Allocation Reserve account.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90-10</td>
<td>TRANSFER TO STUDENT UNION OPERATION</td>
<td>Transfer to student union operation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90-12</td>
<td>OUTSIDE INCOME</td>
<td>Income from outside sources.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90-20</td>
<td>E&amp;G EXPENSE</td>
<td>Accounting Services Use Only</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90-23</td>
<td>STUDENT ALLOCATION FROM ACTIVITY FEE</td>
<td>Student Union allocation from activity fee.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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### MISCELLANEOUS BUDGET CODES
**Budget 86 thru 90**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>90-26</td>
<td>LOSS ON DISPOSAL</td>
<td>Accounting Services Use Only</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90-27</td>
<td>GIFTS</td>
<td>Gifts donations from outside sources.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90-99</td>
<td>RETRIEVALS</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)

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

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

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### Indirect Cost:
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**ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)**

**Budget 91**

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

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# ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)

**Budget 91**

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

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

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<tbody>
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<td>PRIOR YEAR OVERHEAD ADJUSTMENT TO DEAN</td>
<td>Prior year charge to overhead adjustment.</td>
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<td>91-33</td>
<td>DEPARTMENT OVERHEAD</td>
<td>Department overhead allocation debit</td>
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<td>DEPARTMENT OVERHEAD</td>
<td>Department overhead allocation credit</td>
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<tr>
<td>91-35</td>
<td>DEANS OVERHEAD CLINICAL TRIALS &amp; DRUG STUDIES</td>
<td>Clinical Trials &amp; Drug Studies Overhead Allocation Charge</td>
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<tr>
<td>91-36</td>
<td>DEANS OVERHEAD CLINICAL TRIALS &amp; DRUG STUDIES</td>
<td>Clinical Trials &amp; Drug Studies Overhead Allocation Credit</td>
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<tr>
<td>91-37</td>
<td>DEANS OVERHEAD CLINICAL PRACTICE &amp; DRUG</td>
<td>Clinical practice fee-for-service and drug studies overhead allocation charge.</td>
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<tr>
<td>91-38</td>
<td>DEANS OVERHEAD CLINICAL PRACTICE &amp; DRUG</td>
<td>Clinical practice fee-for-service and drug studies overhead allocation credit.</td>
<td></td>
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<td>91-39</td>
<td>CLINICAL OVERHEAD-SALES CHARGE</td>
<td>Clinical overhead-sales and service charge.</td>
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<td>91-40</td>
<td>CLINICAL OVERHEAD-SALES CREDIT</td>
<td>Clinical overhead-sales and service credit.</td>
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<td>91-41</td>
<td>STUDENT HEALTH SERVICE-ALLOCATION CHARGE</td>
<td>Student Health Service allocation charge.</td>
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<td>91-42</td>
<td>STUDENT HEALTH SERVICE-ALLOCATION CREDIT</td>
<td>Student Health Service-allocation credit.</td>
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**ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)**

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

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

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

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### ALLOCATION BETWEEN DEPARTMENT AND FUNDS (Class 12 Only)

**Budget 91**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<tbody>
<tr>
<td>91-54</td>
<td>BIO/BIO CREDIT-OTHER</td>
<td>Division of Bio/Bio allocation for credit-expenses other than tuition &amp; stipends.</td>
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<tr>
<td>91-55</td>
<td>MISCELLANEOUS SERVICE CHARGE</td>
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<tr>
<td>91-56</td>
<td>MISCELLANEOUS SERVICE CREDIT</td>
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<td></td>
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<tr>
<td>91-57</td>
<td>ALLOCATION CHARGE AUXILIARY ENTERPRISES</td>
<td>Medical School allocation charge auxiliary enterprises.</td>
<td></td>
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<tr>
<td>91-58</td>
<td>ALLOCATION CREDIT AUXILIARY ENTERPRISES</td>
<td>Medical School allocation credit-auxiliary enterprises.</td>
<td></td>
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</tr>
<tr>
<td>91-61</td>
<td>STUDENT DISABILITY INSURANCE CHARGE</td>
<td>Student disability insurance-charge.</td>
<td></td>
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</tr>
<tr>
<td>91-62</td>
<td>STUDENT DISABILITY INSURANCE CREDIT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-63</td>
<td>DIVISION OVERHEAD CHARGE TO SECTIONS</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>91-64</td>
<td>DIVISION OVERHEAD CREDIT TO SECTIONS</td>
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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.
<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>91-65</td>
<td>WUPN ALLOCATION CHARGE TO DEPARTMENTS</td>
<td>WUPN allocation charge to departments.</td>
<td></td>
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<tr>
<td>91-66</td>
<td>WUPN ALLOCATION CREDIT</td>
<td>WUPN allocation credit.</td>
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</table>

**Note:** WUPN is WU Physicians Network.

<table>
<thead>
<tr>
<th>Budget Object</th>
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<th>Object Description</th>
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</thead>
<tbody>
<tr>
<td>91-67</td>
<td>WUPBS ALLOCATION CHARGE TO DEPARTMENTS</td>
<td>WU Physicians Billing Services allocation charge to departments.</td>
<td></td>
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</tr>
<tr>
<td>91-68</td>
<td>WUPBS ALLOCATION CREDIT</td>
<td>WU Physicians Billing Services allocation credit to departments.</td>
<td></td>
<td></td>
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</table>

**Note:** WUPBS is WU Physicians Billing Services; this charge is now on buob 35-68 which would be discontinued.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>91-69</td>
<td>FPP ALLOCATION CHARGE TO DEPARTMENTS</td>
<td>Faculty Practice Plan allocation charge to departments.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-70</td>
<td>FPP ALLOCATION CREDIT</td>
<td>Faculty Practice Plan allocation credit</td>
<td></td>
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</tr>
</tbody>
</table>

**Note:** FPP is Faculty Practice Plan.

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<th>Excluded From Indirect Cost**</th>
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<tbody>
<tr>
<td>91-71</td>
<td>JOSP CSL ALLOCATION CHARGE-DEPARTMENTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-72</td>
<td>JOSP CSL PLAN ALLOCATION CREDIT</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>91-73</td>
<td>FPP – INFECTION CONTROL SUPPORT ALLOCATION CHARGE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-74</td>
<td>FPP – INFECTION CONTROL SUPPORT ALLOCATION CREDIT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-75</td>
<td>IMPROVEMENT ALLOCATION CHARGE TO DEPARTMENTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-76</td>
<td>PROCESS IMPROVEMENT ALLOCATION CREDIT</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>91-77</td>
<td>GRADUATE MEDICAL EDUCATION ALLOCATION CHARGE TO DEPTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-78</td>
<td>GRADUATE MEDICAL EDUCATION ALLOCATION CREDITS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-79</td>
<td>REGISTRATION SERVICES ALLOCATION CHARGE TO DEPARTMENTS</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** JOSP is Joint Office of Strategic Planning; CSL is Clinical Service.

---

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**Revised 1/5/2021**

Expense Budgets

BO-140
<table>
<thead>
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<tbody>
<tr>
<td>91-80</td>
<td>REGISTRATION SERVICES ALLOCATION CREDIT</td>
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<tr>
<td>91-81</td>
<td>SCHEDULED SERVICES ALLOCATION CHARGE TO DEPARTMENTS</td>
<td></td>
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<tr>
<td>91-82</td>
<td>SCHEDULED SERVICES ALLOCATION CREDIT</td>
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<tr>
<td>91-83</td>
<td>EMERGENCY MEDICAL ALLOCATION CHARGE</td>
<td></td>
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<tr>
<td>91-84</td>
<td>EMERGENCY MEDICAL ALLOCATION CREDIT</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>91-85</td>
<td>GENERAL ENDOWMENT-SCHOOL OVERHEAD CHARGE</td>
<td>General operating endowments - school overhead charge</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-86</td>
<td>GENERAL ENDOWMENT-SCHOOL OVERHEAD CREDIT</td>
<td>General operating endowments - school overhead credit</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-87</td>
<td>GEN GIFTS-SCHOOL OVERHEAD CHARGE</td>
<td>General operating gifts - school overhead charge</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-88</td>
<td>GENERAL GIFTS-SCHOOL OVERHEAD CREDIT</td>
<td>General operating gifts - school overhead credit</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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<tr>
<th>Budget Object</th>
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<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
</tr>
</thead>
<tbody>
<tr>
<td>91-91</td>
<td>ACC ALLOCATION CHARGE - TO DEPARTMENT</td>
<td>Ambulatory care center allocation charge to departments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-92</td>
<td>ACC ALLOCATION CREDIT TO DEPARTMENT</td>
<td>Ambulatory care center credit charge to departments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-93</td>
<td>CLINICAL SPACE CHARGE TO DEPARTMENT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-94</td>
<td>CLINICAL SPACE CREDIT TO DEAN</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-95</td>
<td>DEPARTMENT SPACE ALLOCATION ADJUSTMENT PRIORITY</td>
<td>clinical space allocation adjustment for prior year to departments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-96</td>
<td>DEAN CLINICAL SPACE ALLOCATION PRIORITY</td>
<td>clinical space allocation adjustment for prior year to the dean</td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-97</td>
<td>RENT FOR SPACE (RESEARCH) CHARGE</td>
<td>Used to allocate research rent for space charges in the medical school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>91-98</td>
<td>RENT FOR SPACE (RESEARCH) CREDIT</td>
<td>Used to allocate research rent for space credits in the medical school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget</td>
<td>Object Title</td>
<td>Object Description</td>
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<td>Excluded From Indirect Cost**</td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------------------</td>
<td>----------------------------------------</td>
<td>---------------------</td>
<td>------------------------------</td>
</tr>
<tr>
<td>92-00</td>
<td>ALLOCATION BETWEEN DEPARTMENTS</td>
<td></td>
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</tr>
<tr>
<td>92-01</td>
<td>ALLOCATION CHARGES TO RESTRICTED-GIFT</td>
<td>Allocation charges to restricted funds-gifts (class 22).</td>
<td></td>
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</tr>
<tr>
<td>92-02</td>
<td>ALLOCATION CREDITS FROM RESTRICTED-GIFT</td>
<td>Allocation credits from restricted funds-gifts (class 12).</td>
<td></td>
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<tr>
<td>92-03</td>
<td>ALLOCATION CHARGES TO RESTRICTED-ENDOWMENT</td>
<td>Allocation charges to restricted funds-endowment (class 22).</td>
<td></td>
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<tr>
<td>92-04</td>
<td>ALLOCATION CREDITS FROM RESTRICTED-ENDOWMENT</td>
<td>Allocation credits from restricted funds-endowment (class 12).</td>
<td></td>
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</tr>
<tr>
<td>92-05</td>
<td>RECHARGE CENTER ALLOCATION CHARGES TO RESTRICTED – GIFT FOR RECHARGE CENTER PURPOSES</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>92-06</td>
<td>RECHARGE CENTER ALLOCATION CREDITS TO RESTRICTED – GIFT FOR RECHARGE CENTER PURPOSES</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Budget Object</th>
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<th>Object Description</th>
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<tbody>
<tr>
<td>92-07</td>
<td>RECHARGE CENTER ALLOCATION CHARGES TO RESTRICTED – ENDOWMENT FOR RECHARGE CENTER PURPOSES</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>92-08</td>
<td>RECHARGE CENTER ALLOCATION CREDITS TO RESTRICTED – ENDOWMENT FOR RECHARGE CENTER PURPOSES</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>92-26</td>
<td>BIO/BIOMED CREDIT-STIPENDS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>92-43</td>
<td>BIO/BIOMED CHARGE TO REST TUITION REM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>92-44</td>
<td>BIO/BIOMED TUITION REM TO REST</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>92-87</td>
<td>ALLOCATION CHARGES TO RESTRICTED - GIFT</td>
<td>Allocation charges to restricted funds – research (class 12)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>92-88</td>
<td>ALLOCATION CREDIT FROM RESTRICTED – GIFT</td>
<td>Allocation credits from restricted funds – gifts and endowments (class 22)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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**ALLOCATION BETWEEN DEPARTMENTS AND RESTRICTED FUNDS**

**Budget 92**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
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<tbody>
<tr>
<td>92-90</td>
<td>CONSOLIDATED USE – BARNARD</td>
<td>For intercompany elimination entries to identify internal uses of funds.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>92-91</td>
<td>CONSOLIDATED USE – WUPC</td>
<td>For intercompany elimination entries to identify internal uses of funds.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>92-92</td>
<td>RESERVED FOR FUTURE USE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>92-93</td>
<td>RESERVED FOR FUTURE USE</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>92-94</td>
<td>RESERVED FOR FUTURE USE</td>
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<tr>
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<td>92-99</td>
<td>RESERVED FOR FUTURE USE</td>
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</table>
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

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

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

**Budget 94**

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
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<tbody>
<tr>
<td>94-00</td>
<td>TUITION ALLOCATIONS</td>
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</tr>
<tr>
<td>94-10</td>
<td>UNDERGRADUATE CHARGE TO LA</td>
<td>Undergraduate tuition charge to Arts &amp; Sciences.</td>
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<tr>
<td>94-11</td>
<td>UNDERGRADUATE CHARGE TO AR</td>
<td>Undergraduate tuition charge to Architecture.</td>
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<tr>
<td>94-12</td>
<td>UNDERGRADUATE CHARGE TO BU</td>
<td>Undergraduate tuition charge to Business.</td>
<td></td>
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<tr>
<td>94-13</td>
<td>UNDERGRADUATE CHARGE TO EN</td>
<td>Undergraduate tuition charge to Engineering.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>94-14</td>
<td>UNDERGRADUATE CHARGE TO FA</td>
<td>Undergraduate tuition charge to Fine Arts.</td>
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</tr>
<tr>
<td>94-15</td>
<td>UNDERGRADUATE CHARGE TO LW</td>
<td>Undergraduate tuition charge to Law.</td>
<td></td>
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<tr>
<td>94-16</td>
<td>UNDERGRADUATE CHARGE TO SW</td>
<td>Undergraduate tuition charge to Social Work.</td>
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</tr>
<tr>
<td>94-17</td>
<td>UNDERGRADUATE CHARGE TO UC</td>
<td>Undergraduate tuition to University College.</td>
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<td>Budget Object</td>
<td>Object Title</td>
<td>Object Description</td>
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<tr>
<td>94-19</td>
<td>UNDERGRADUATE CHARGE TO OTHER</td>
<td>Undergraduate tuition charge to all other schools</td>
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<tr>
<td>94-20</td>
<td>UNDERGRADUATE CREDIT FROM LA</td>
<td>Undergraduate tuition credit from Arts and Sciences</td>
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<tr>
<td>94-21</td>
<td>UNDERGRADUATE CREDIT FROM AR</td>
<td>Undergraduate tuition credit from Architecture</td>
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<td>94-22</td>
<td>UNDERGRADUATE CREDIT FROM BU</td>
<td>Undergraduate tuition credit from Business</td>
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<tr>
<td>94-23</td>
<td>UNDERGRADUATE CREDIT FROM EN</td>
<td>Undergraduate tuition credit from Engineering</td>
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<td>94-24</td>
<td>UNDERGRADUATE CREDIT FROM FA</td>
<td>Undergraduate tuition credit from Fine Arts</td>
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<tr>
<td>94-27</td>
<td>UNDERGRADUATE CREDIT FROM UC</td>
<td>Undergraduate tuition credit from University College</td>
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</table>
## TUITION ALLOCATIONS
### Budget 94

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

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

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.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
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<th>Reportable Payment*</th>
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<tr>
<td>94-39</td>
<td>GRADUATE CHARGE TO OTHER</td>
<td>Graduate tuition charge - other schools within WU.</td>
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<tr>
<td>94-40</td>
<td>GRADUATE CREDIT FROM GR</td>
<td>Graduate tuition credit – Arts and Sciences.</td>
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<tr>
<td>94-41</td>
<td>GRADUATE CREDIT FROM GA</td>
<td>Graduate tuition credit – Architecture.</td>
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</tr>
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<td>94-42</td>
<td>GRADUATE CREDIT FROM GB</td>
<td>Graduate tuition credit – Business.</td>
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<tr>
<td>94-43</td>
<td>GRADUATE CREDIT FROM SI</td>
<td>Graduate tuition credit from Engineering.</td>
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<td>GRADUATE CREDIT FROM GF</td>
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<td>GRADUATE CREDIT FROM LW</td>
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<tr>
<td>94-46</td>
<td>GRADUATE CREDIT FROM SW</td>
<td>Graduate tuition credit – Social Work.</td>
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<tr>
<td>94-47</td>
<td>GRADUATE CREDIT FROM UC</td>
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<tr>
<td>94-49</td>
<td>GRADUATE CREDIT FROM OTHER</td>
<td>Graduate tuition credit – other school with WU.</td>
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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.

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<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<tbody>
<tr>
<td>94-50</td>
<td>UNDERGRADUATE CHARGE TO TU</td>
<td>Undergraduate evening tuition charge to Engineering – Sever Institute.</td>
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<tr>
<td>94-60</td>
<td>UNDERGRADUATE CREDIT FROM TU</td>
<td>Undergraduate evening tuition credit from Engineering – Sever Institute</td>
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<td>GRADUATE CHARGE TO TG</td>
<td>Graduate evening tuition charge to Engineering-Sever Institute.</td>
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<td>94-80</td>
<td>GRADUATE CREDIT FROM TG</td>
<td>Graduate evening tuition credit from Engineering - Sever Institute.</td>
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**MANDATORY TRANSFERS**

**Budget 95**

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

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<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<td>95-00</td>
<td>MANDATORY TRANSFERS</td>
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<tr>
<td>95-01</td>
<td>MANDATORY TRANSFER INTEREST EXPENSE</td>
<td>Interest expense – building.</td>
<td></td>
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<tr>
<td></td>
<td>BUILDING</td>
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<td></td>
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</tr>
<tr>
<td>95-02</td>
<td>MANDATORY TRANSFER INTEREST EXPENSE</td>
<td>Interest expense – equipment.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>EQUIPMENT</td>
<td></td>
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</tr>
<tr>
<td>95-03</td>
<td>MANDATORY TRANSFER AMORTIZATION -</td>
<td>Amortization of indebtedness -</td>
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</tr>
<tr>
<td></td>
<td>BUILDING</td>
<td>building.</td>
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</tr>
<tr>
<td>95-04</td>
<td>MANDATORY TRANSFER AMORTIZATION -</td>
<td>Amortization of indebtedness -</td>
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</tr>
<tr>
<td></td>
<td>EQUIPMENT</td>
<td>equipment.</td>
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</table>

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.
<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<td>NON-MANDATORY TRANSFERS</td>
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<td>96-01</td>
<td>NON-MANDATORY INTEREST EXPENSE BUILDING</td>
<td>Interest expense building.</td>
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<tr>
<td>96-02</td>
<td>NON-MANDATORY INTEREST EXPENSE EQUIPMENT</td>
<td>Interest expense equipment.</td>
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</tr>
<tr>
<td>96-03</td>
<td>NON-MANDATORY AMORTIZATION BUILDING</td>
<td>Amortization of indebtedness-building.</td>
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<tr>
<td>96-04</td>
<td>NON-MANDATORY AMORTIZATION EQUIPMENT</td>
<td>Amortization of indebtedness-equipment.</td>
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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.

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<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<tr>
<td>96-09</td>
<td>NON-MANDATORY OTHERS</td>
<td>Other non-mandatory transfers</td>
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<tr>
<td>96-10</td>
<td>GOVERNMENT RESEARCH DEPARTMENT TRANSFER</td>
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<td>96-11</td>
<td>ADDITIONAL DEPR TRANSFER</td>
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</table>

**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.

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<td>AVAILABLE IN RESERVE</td>
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<tr>
<td>97-01 thru 97-20</td>
<td>BUDGETED TRANSFER</td>
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<tr>
<td>97-22</td>
<td>BUDGETED TRANSFER</td>
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</tr>
<tr>
<td>97-27 thru 97-40</td>
<td>BUDGETED TRANSFER</td>
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<tr>
<td>97-50</td>
<td>BUDGETED TRANSFER</td>
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<tr>
<td>97-60</td>
<td>BUDGETED TRANSFER</td>
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<tr>
<td>97-70 thru 97-99</td>
<td>BUDGETED TRANSFER</td>
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</tbody>
</table>

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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.

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Expense Budgets

BO-155
## TRANSFERS & ALLOCATIONS (Medical School)
### Budget 98

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<td>TRANSFERS &amp; ALLOCATIONS</td>
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<tr>
<td>98-01</td>
<td>DFA-ANATOMY</td>
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<td>98-02</td>
<td>DFA-ANESTHESIOLOGY</td>
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<td>98-03</td>
<td>DFA-BIOCHEMISTRY</td>
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<td>DFA-GENETICS</td>
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<td>DFA-INTERNAL MEDICINE</td>
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<td>DFA-MOLECULAR MICROBIOLOGY</td>
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<td>DFA-NEUROLOGY</td>
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<td>DFA-OB/GYN</td>
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<td>DFA-OPHTHALMOLOGY</td>
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<td>DFA-OTOLARYNGOLOGY</td>
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<td>DFA-PATHOLOGY</td>
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<td>DFA-PEDIATRICS</td>
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<td>DFA-MOLECULAR BIOLOGY AND PHARMACOLOGY</td>
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<tr>
<td>98-16</td>
<td>DFA-CELL BIOLOGY</td>
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<td>DFA-BIOSTATISTICS</td>
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<td>98-18</td>
<td>DFA-PSYCHIATRY</td>
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</table>

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Expense Budgets

BO-156
### TRANSFERS & ALLOCATIONS (Medical School)
**Budget 98**

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

<table>
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<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<td>98-19</td>
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<td>98-20</td>
<td>DFA-SURGERY</td>
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<td>98-21</td>
<td>DFA-NEUROSURGERY</td>
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<td>98-22</td>
<td>DFA-EXP NEUROSURGERY</td>
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<td>DFA-CME</td>
<td>Deans funds allocation for Continuing Medical Education.</td>
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<tr>
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<td>DFA-DCM</td>
<td>Deans fund allocation for division of Comparative Medicine.</td>
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<tr>
<td>98-30</td>
<td>DFA – RAD ONC</td>
<td>Dean’s Funds Allocation for Radiation Oncology</td>
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<tr>
<td>98-31</td>
<td>DFA – OCCUP THERAPY</td>
<td>Dean’s Funds Allocation for Occupational Therapy</td>
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<tr>
<td>98-40</td>
<td>SIF – Clinical Program Development</td>
<td>SIF – Clinical Program Development (Source)</td>
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<tr>
<td>98-41</td>
<td>SIF – Clinical Program Development</td>
<td>SIF – Clinical Program Development (Use)</td>
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<td>98-42</td>
<td>SIF – Dept Chair Recruitment</td>
<td>SIF – Dept Chair Recruitment (Source)</td>
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</tr>
<tr>
<td>98-43</td>
<td>SIF – Dept Chair Recruitment</td>
<td>SIF – Dept Chair Recruitment (Use)</td>
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<tr>
<td>98-44</td>
<td>SIF – Dean</td>
<td>SIF – Dean (Source)</td>
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<td>98-45</td>
<td>SIF - Dean</td>
<td>SIF – Dean (Use)</td>
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<td>98-46</td>
<td>BJC DUAL INITIATIVE (SOURCE)</td>
<td>BJC DUAL INITIATIVE (SOURCE)</td>
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<td>BJC DUAL INITIATIVE (USE)</td>
<td>BJC DUAL INITIATIVE (USE)</td>
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</table>

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### TRANSFERS & ALLOCATIONS (Medical School)
#### Budget 98

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

<table>
<thead>
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<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
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<th>Excluded From Indirect Cost**</th>
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<td>Surplus Share Foundation Funds</td>
<td>Surplus Share provided by BJH and SLCH Foundations (Source)</td>
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</tr>
<tr>
<td>98-49</td>
<td>Surplus Share Foundation Funds</td>
<td>Surplus Share provided by BJH and SLCH Foundations (Use)</td>
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</tr>
<tr>
<td>98-50</td>
<td>MISC OPERATING TRANSFERS</td>
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<tr>
<td>98-51</td>
<td>MISCELLANEOUS NON-OPERATING TRANSFER DEBIT</td>
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<tr>
<td>98-52</td>
<td>MISCELLANEOUS NON-OPERATING TRANSFER CREDIT</td>
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<tr>
<td>98-57</td>
<td>TRANSFER FOR PROFESSIONAL DEVELOPMENT FUNDS-DB</td>
<td>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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>98-58</td>
<td>TRANSFER FOR PROFESSIONAL DEVELOPMENT FUNDS-CR</td>
<td>(credit to 93XXX funds)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**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.

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Revised 1/5/2021

Expense Budgets

BO-158
**TRANSFERS & ALLOCATIONS (Medical School)**

**Budget 98**

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

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

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

Revised 1/5/2021
## TRANSFERS & ALLOCATIONS (Medical School)
### Budget 98

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

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

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Revised 1/5/2021  Expense Budgets  BO-160
TRANSFERS & ALLOCATIONS (Medical School)
Budget 98

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

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
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<tbody>
<tr>
<td>98-96</td>
<td>CARES Act Distribution SOURCE</td>
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<tr>
<td>98-97</td>
<td>CARES Act Distribution USE</td>
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## OFFSET
### Budget 99

<table>
<thead>
<tr>
<th>Budget Object</th>
<th>Object Title</th>
<th>Object Description</th>
<th>Reportable Payment*</th>
<th>Excluded From Indirect Cost**</th>
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</thead>
<tbody>
<tr>
<td>99-00</td>
<td>OFFSET</td>
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<td></td>
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</tr>
<tr>
<td>99-10</td>
<td>OFFSET</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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