

KU CENTER FOR RESEARCH, INC. and KU RESEARCH  
CHART OF ACCOUNT ROLL UP

BUDGET CATEGORY	ACCOUNT NUMBER	DESCRIPTION
11002	<b>SALARIES UNCLASSIFIED</b>	
	111100	Unclassified Personnel - Base Salary, Wages, Regular (PI/Other). This code is used on subcontracts and payroll only.
11003	<b>SALARIES KEY PERSONNEL</b>	
	113100	Key Personnel - Salary and Wages. This code is used on subcontracts and payroll only.
11004	<b>SALARIES UNIVERSITY SUPPORT STAFF</b>	
	110100	University Support Services - Base Salary and Wages, Regular. This code is used on subcontracts and payroll only.
11101	<b>SALARIES STUDENT STAFF</b>	
	111200	Graduate Teaching Assistant (GTA) - Salary Monthly Student Teaching Pay. This code is used on subcontracts and payroll only.
	111300	Graduate Teaching Assistant (GTA), Student Research Assistant (SRA) - Graduate Intern Salary, Monthly Student Research Pay. This code is used on subcontracts and payroll only.
	111400	Other Salaried Students - without teaching or research responsibilities. This code is used on subcontracts and payroll only.
	112000	Student Hourly Wages - This code is used on subcontracts and payroll only.
11701	<b>FRINGE BENEFITS</b>	
	119950	Reimbursable Fringe Benefits
	129610	Graduate Teaching Assistance (GTA) & Graduate Research Assistant (GRA) - Insurance
12001	<b>SUPPLIES AND EXPENSES &lt; \$5,000 Per Unit</b>	
	133900	Other Fuel - Not Gasoline/Diesel/Propane
	134100	Materials for Buildings - Non-capital
	134300	Computer Systems - Parts, replacements and repair.
	135100	Gas and Fuel - State vehicles or lab use. (Not for travel reimbursements.)
	136900	Supplies and Expenses - Not classified elsewhere.
	136950	Photographic Supplies - Scan disk, film, carry case, etc.
	136960	Film, CD, Movie and Reels - Non-library. (These are ready made products.)
	137100	Office Supplies - Non-sponsored funds. Use 138010 for Sponsored funds. (Not for printing, use 122300.)
	137200	Computer Supplies - Consumables. Toner for printers, cleaning kits, wrist pads, anything required to operate a computer after the initial purchase.
	137210	Computer Hardware - Complete computer system, laptop, PC, I pads. (Not for replacement parts.)
	137250	Computer Software < \$5,000 - If > \$5K use 1418XX series. If the item is not a perpetual (forever) software license or a license renewal, use 123700. If purchasing software maintenance, use 124800.
	138010	Research Supplies and Materials - <u>Consumables</u> : pipets, rubber gloves, petri dishes, paper, toner for & copiers, pens used specifically on the project (except chemicals use 138300.)
138300	Research Chemicals - (Not for cylinder and tank rental, use 123310.)	
12002	<b>OTHER EXPENSES SUBJECT TO FACILITIES AND ADMINISTRATION (F&amp;A)</b>	
	120100	Postage
	120200	Commercial Local Communication - Paid directly to a commercial vendor for monthly phone service, including call notes. (Insert date range of service in the description line.)
	120300	Commercial Long Distance - Paid directly to a commercial vendor and calling cards used for international employee travelers. (Insert date range of service in the description line.)
	120400	Other Communications - Teleconference services, leased pagers. (such as Leader Technologies, insert date range of service in description line.)

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	120520	KU IT ONLY - Monthly equipment services. (Insert date range of service in the description line.) (For KU IT data charges use 126340.)	
12002	120720	KU IT ONLY - Long distance services. (Insert date range of service in the description line.)	
	120910	Cellular and Wireless Services - Smart Phone, PDA, IPAD. (Insert date range of service in the description line.) (For data connection/internet use 126340.)	
	121400	Moving Expenses - KU employees only. (Some items are taxable.)	
	121900	Shipping and Freight - Parcel, air, truck. (DHL, UPS, FEDEX.) (Add purpose in the description line.)	
	122100	Printing & Duplication - Vendor is Mainline Printing, Inc., Topeka, KS.	
	122300	Printing, Copying and Binding - Business cards, CopyCo, FedEx Kinko's, etc. (If the invoice has line items for binding, printing and/or postage create lines for each service.)	
	122400	Advertising - Classified and legal. (Not for employee recruitment, use account code 126100.)	
	122310	Other Vendor Printing and Binding - Non-capital, not classified elsewhere.	
	123100	Copier Equipment - Rental, lease and copy overage (Not for owned copier use 124300.)	
	123200	Rental of Space - Booth rental, tent, office, shelter, Expo, etc. (Not for conference services, use 129720.) (Include dates and business purpose in the description line.)	
	123300	Rental of Non-Scientific Equipment - Backhoe, floor sander, lift, etc. (Include dates and business purpose in the description line.)	
	123310	Rental of Research Equipment - Gas Cylinders, tanks. (Use date range in description line.) KURES BUSINESS UNIT ONLY	
	123700	Software Agreements, Licenses and Renewals - (For computer software or a perpetual license < \$5,000 per unit item use 137250, for series > \$5,000 per unit item use 1418XX, for software maintenance use 124800.) (Include dates in distribution line as appropriate.)	
	123900	Other Rentals - (Include purpose of rental & date range in the distribution line.) movies, PO box, etc.	
	123910	Rental of Postal Machine - (Include date range in the description line.)	
	123920	Cable Television - (Include date range description line.) Includes KU IT for CATV invoices.	
	<b>REPAIRING AND SERVICING NON CAPITAL</b> <b>Expenditures for outside labor, including materials and replacement parts, in maintaining, fixing, restoring, renewing and mending equipment, machinery, facilities, buildings and grounds</b>		
		124109	Repair & Maintenance of Vehicles - Includes rental cars (include service type and tag of vehicle in the description line.)
		124300	Repair & Maintenance, Machines & Equipment - Replacement parts, including assets (Not self-propelled.)
		124310	Repair & Maintenance of Furniture and Fixtures
	124320	Repair & Maintenance of Research/Scientific Equipment	
	124400	Building Repair - Structural repair, construction costs, bug spraying (anything installed.) Non Capital < \$5,000. For repair > \$5,000 use the 142XXX account codes.	
	124420	Grounds & Landscaping - Services for snow removal, mowing, etc.	
	124700	Computer Repair & Maintenance - Repair/service of all computers, printers, data processing, and data communication related equipment and parts.	
	124800	Maintenance/Service of Software, Including Updates & Patches - (If purchasing computer software < \$5000, use 137250, computer software > \$5000 use 1418XX series, and if the item is a software license or license renewal, use 123700.)	
	124900	Repair & Maintenance Other - Not classified elsewhere. Self propelled, mowers, etc.	
<b>RECRUITMENT, NON-KU TRAVELERS, INTERNET, TUITION AND KU/STATE OF KS LAB</b>			

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	126100	Recruitment - Include mileage map, per diem allowance or actual receipts for meals, airfares, lodging, rental car, etc. (Attach receipts to a completed Travel Expense Report {TER} , <b>marked non-employee.</b> ) For staff reimbursement of recruitment expenses specify name(s) of candidates(s) and positions. For employment ads include a copy of the ad and insert run dates in the description line.	
12002	126210	Non-KU Staff Travel - Travel expenditures related to a site visit for a lecturer, speaker, entertainer, etc. (Attach receipts to a completed Contractual Services Form (CSF) or Travel Expense Report {TER} , marked non-employee.) This will avoid travel expenses being reported as income.	
	126340	Internet Connectivity - Laptop, data cards KU IT data charges, etc. (Insert date range in description line.)	
	126601	Tuition - Non-Employee with Facilities & Administration (F&A).	
	126500	Laboratory Fees, <b>KU LABS ONLY</b> - Animal care, DNA sequencing, capillary. (Non-KU vendors use 129930.)	
	126600	Tuition - Employees Only with Facilities & Administration (F&A).	
	126900	<b>OTHER FEES NON CAPITAL</b> <b>Facilities Operations, key duplication, document management and/or data storage, e.g.. Jayhawk File Express, exhibiting fees, bank fees, exchange rate fees, ATM fees, medical fees, entry fees, press clipping and reading, exhibiting fees, restocking charges, and many other fees not classified elsewhere</b>	
	126970	Photographic Processing	
	127100	Architects & Engineers	
	127200	Attorneys & Lawyers	
	127700	Lecturers, speakers, instructors, entertainers, and interpreters - Use a Contractual Services Form (CSF) unless they provide their own invoice.)	
	127800	Accountants & Auditors	
	127990	Other Professional Fees - Business Services Agreements (BSA), honoraria (no receipts), consultants, photographers, depositions ( <b>CSF or vendor invoice.</b> )	
	127991	Background Checks (employees.)	
			<b>UTILITIES - Payments made for utilities except telephone and internet connectivity. For KU IT phone equipment use 120520, for KU IT long distance use 120720, for KU IT data charges use 126340 and for KU IT CATV use 123920. Use 120XXX series for external telephone vendors . (Include dates in description line.)</b>
		128100	Electricity
		128200	Natural Gas
		128300	Steam
		128400	Water
		128500	Sewage Charges
		128600	Trash, Solid Waste, Dump
		128900	Other Utilities <b>not listed elsewhere</b>
			<b>OTHER CONTRACTUAL SERVICES</b>
		129100	Subscriptions - Order with the department name, PI/Employee name and campus address. Survey Monkey, domain names, on line journals, etc. (Use date range in the description line, if there isn't a date range then maybe it should not be in this category.)
	129110	Dues & Membership - (Use date range in description line.)	
	129200	Laundry Services - Lab coats, dry cleaning, towel service, etc.	
	129600	Insurance - Premiums & Surety Bond.	
	129610	Insurance - Graduate Teaching Assistant (GTA) & Graduate Research Assistant (GRA). (Insert dates of coverage in the description line.)	
	129620	Insurance - Not classified elsewhere.	

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	129630	Insurance - Aircraft Liability.
	129640	Insurance - Automobile.
	129660	Insurance - General Liability.
	129670	Insurance - Professional Liability.
12002	129680	Insurance - Comprehensive & Property.
	129690	Insurance - Aircraft Not liability.
	129700	Official Hospitality - Non-sponsored funds only.
	129710	Nonresident Alien - Services within the USA.
	129720	Conference, Seminar, Business Meal - Sponsored & non-sponsored payable to a KU vendor, employee or commercial vendor. Purpose and attendee list required. (For recruitment use 126100.)
	129850	Participant - Employee. Business/research purpose, dates of service.
	129910	Janitorial Services
	129920	Participant Payments - Used for incentives & support. With F&A.
	129930	Lab Service - Non KU vendors (KU Labs use 126500.)
	129940	Temporary Employment Services
	129950	<b>ADVANCE</b> - Research Participant. With F&A.
	156600	Student Scholarship, Fellowship, Grant - No tax, with F&A. <b>(PAS approval required.)</b>
	156610	Post Doctorate Scholarship, Fellowship, Grant - With F&A.
	159200	Royalty Payments.
	161200	Interest Charges.
	161950	Arbitrage Rebate Expense - Revenue Bad Debt.
	160900	Other Debt Services - Principal.
	161900	Other Debt Services - Interest.
	162120	Other Debt Services - Arbitrage.
170100	Principal & Premiums.	
12003	<b>SUBCONTRACTS WITH FACILITIES AND ADMINISTRATIONS (F&amp;A)</b>	
	126980	The 1st \$25,000 of Subcontracts - With F&A.
13001	<p><b>DOMESTIC TRAVEL, KU/STATE EMPLOYEES ONLY</b> - Refers to allowable expenses incurred by an employee while away from his/her official headquarters or domicile. This classification will include subsistence, fares for riding on or in conveyances, private car mileage, expenses of operating state owned cars, meals, lodging, incidental supplies and services. Items not appropriately classified as travel or subsistence, but included on the Travel Expense Report (TER) , <b>will be assigned codes as if paid separately.</b> Travel occurring within the state of Kansas but associated with out-of-state or international should be coded as such 1252XX or 1253XX. <b>Do not</b> combine expenses with other travelers, each traveler should make their own travel claim.</p> <p><b>THE INVOICE NUMBER ON TRAVEL CLAIMS IS THE DATES OF TRAVEL</b> e.g. 6/5/11-1/15/12 or 10/11-19/11 (Do not include the zero.)</p> <p><a href="http://research.ku.edu/travel_policies">http://research.ku.edu/travel_policies</a></p>	
	125040	<b>ADVANCE, Domestic Travel</b> - Add in comments: travel destination, business purpose, insert travel authorization number (TA) on the travel tab, and make sure the advance document includes required
	125110	Private Vehicle Mileage - In-State, this includes KC Airport
	125210	Private Vehicle Mileage - Out-of-State, this includes KC Airport
	125120	Rental/Charter - In State for car, airplane, bus & boat. This includes fuel for the rental.
	125220	Rental/Charter - Out-of-State for car, airplane, bus & boat. This includes fuel for the rental.

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	125130	State Car Expense - In-State.
	125230	State Car Expense - Out-of-State.
	125510	Registration - In-State for conference, teleconference, webinar, etc.
	125520	Registration - Out-of-State for conference, teleconference, webinar, etc.
	125170	Airfare, Airfare Baggage, Railway, Bus - In-State.
13001	125270	Airfare, Airfare Baggage, Railway, Bus - Out-of-State.
	125180	Subsistence - In-State. Lodging (with internet) & Per Diem (not for parking fees - see 1259XX series) . The traveler may claim actual meals <b>OR</b> per diem.
	125280	Subsistence - Out-of-State. Lodging (with internet) & Per Diem (not for parking fees - see 1259XX series) . The traveler may claim actual meals <b>OR</b> per diem.
	125190	Non-Subsistence - In-State. Toll, parking, fuel if not for a rental car, shuttle, cab, limousine, pay by tag parking at MCI.
	125290	parking at MCI. ( <b>NOT</b> for fees - ATM, currency exchange rate, etc., use 126900.)
<b>INTERNATIONAL TRAVEL KU/STATE EMPLOYEES ONLY</b>		
13002	125050	<b>ADVANCE, International Travel</b> - Add in comments: travel destination, business purpose, insert travel authorization number (TA) on the travel tab, and make sure the advance document includes required signatures and use the dates of travel for the invoice number. (To reconcile the advance on the TER: Insert advance voucher number in line 1 of the description and insert the advance amount as a negative e.g. ADV V00XXXXXX, destination (Hong Kong, CHN) \$-1,000.00.)
	125310	Private Vehicle Mileage - International, this includes KC Airport.
	125320	Rental/Charter - International for car, airplane, bus & boat. This includes fuel for the rental.
	125330	State Car Expense - International, Research vehicle mileage. This includes fuel for the rental.
	125530	Registration - International for conference, teleconference, webinar, etc.
	125370	Airfare, Airfare Baggage, Railway, Bus - International
		Subsistence - International. Lodging (with internet) & Per Diem (not for parking fees - see 1259XX series) . The traveler may claim actual meals <b>OR</b> per diem.
	125380	
14001	125390	Non-Subsistence - International. Toll, parking, fuel if not for a rental car, shuttle, cab, limousine, pay by tag parking at MCI. (NOT for fees - ATM, currency exchange rate, etc., use 126900.)
	<b>EQUIPMENT &gt; \$5,000 per UNIT item (NOT INVOICE TOTAL)</b>	
	140300	Office Furniture & Fixtures - Desks, etc. ( <b>Not for modular furniture, use 137100.</b> )
	140400	Professional & Scientific Equipment - Mass-Spectrometers, <b>Government owned property housed at KU, etc.</b>
	140409	Scientific Equipment - < \$5,000 to be coded as equipment per grant guidelines, <b>Government owned property NEVER housed at KU</b>
	140500	Passenger Vehicles
	140600	Trucks & Other Self-Prop Equipment
	140900	Other Non-Scientific Equipment, Machinery, Furniture and Fixtures, <b>Government owned property housed at KU, etc.</b>
	140909	Other Equipment - < \$5,000 to be coded as equipment per grant guidelines, <b>Government owned property NEVER housed at KU</b>
	141310	Computer Systems & Supporting Equipment
	141319	Computers - < \$5,000 to be coded as equipment per grant guidelines.
	141810	Computer Systems, Information Processing or Microcomputer Systems Software - > \$5,000 If grant specifies must be capitalized. (Cannot be tied to one piece of equipment.) Includes all types of software. Do not use 141810 if a license or for license portion. Requires prior approval from PAS.
	141817	Software licenses or License fee portion of a software purchase or continuation of use - > \$5000 per license regardless if annual or perpetual. (If the license is < \$5000 use 123700.)

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	141819	Computer Systems, Information Processing or Microcomputer Systems Software - < \$5,000 to be coded as equipment per grant guidelines.
	142010	Buildings & Improvements - > \$100,000. (Include the KU Project Number in the description line.)
	142019	Buildings & Improvements - between \$5K-\$99,999. Non-inventory.
	143100	Land & Interest in Land - > \$100,000
	149995	Equipment Transfer to KU or Upgrades to KU Owned Equipment - Split funded (KURES & UKANS)
14001	149996	Equipment Transfer to KUEA
19000	149998	description line.)
	<b>FACILITIES AND ADMINISTRATION - (F&amp;A)</b>	
	198010	Facilities and Administration (F&A) - Charged to Grants.
	198020	Administrative Overhead.
19001	198050	Unrecovered F&A.
	<b>SUBCONTRACTS AND BUSINESS SERVICES AGREEMENTS WITHOUT F&amp;A.</b>	
19002	199000	Subcontracts - Without F&A.
19003	199080	Rent of Facilities - Without F&A.
	<b>TUITION WITHOUT F&amp;A</b>	
19004	199420	Tuition Payments - Without F&A.
	199570	<b>Participant Advance</b> - Without F&A.
19005	199580	Participant Support - Without F&A.
	<b>SCHOLARHIP AND FELLOWSHIP PAYMENTS WITHOUT F&amp;A</b>	
19006	199920	Scholarship & Fellowship Payments - Without F&A.
	<b>COST SHARE NON-KU, THIRD PARTY</b>	
19007	199950	Cost Share - Non-KU
	<b>OTHER COSTS NOT SUBJECT TO F&amp;A</b>	
	199500	Transfers
19008	199970	Project Write-Off
	<b>SUBCONTRACTOR F&amp;A BUDGET</b>	
Revenue	198510	SUBCONTRACTOR - WITH F&A
	<b>REVENUE</b>	
	225010	225010 Inter-Departmental Sales
	225012	225012 Administrative Overhead
	230900	230900 Other Interest
	231900	231900 Other Rents & Royalties
	231910	231910 Income from Royalty Distribution
	240500	240500 Income, Federal Grants
	241000	241000 Income, Not from Federal Grant
241040	241040 Ext Cap or Property Income	