

Category Guidance

Category Name	Category Description	Number*
Accreditation Fees	Payment of fees for accreditation to any authorized accreditation association.	535010
Administrative Data Processing Supplies	Purchase of continuous paper, cards, labels, ribbons, magnetic tape, toner or ink cartridges and other expendable supplies.	535206
Advertising	Advertising media includes magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like-except publications. NOTE: This should be used for promotional items being purchased on grants. The only allowable advertising costs for grants are those which are solely for: (1) The recruitment of personnel required by the non-Federal entity for performance of a Federal award; (2) The procurement of goods and services for the performance of a Federal award; (3) Program outreach and other specific purposes necessary to meet the requirements of the Federal award.	530139
Alcoholic Beverages	Purchase of beverages with alcohol NOTE: Prior approval from Assistant Dean of Finance needs to be obtained prior to selecting this category.	540356
All Other Materials and Supplies	Purchase of all other expendable supplies and material not included in any other category.	540349
Alumni Activities	Costs incurred for or in support of alumni activities. NOTE: Unallowable on grants (account numbers starting with 3*)	535044
Analysis and Laboratory Services	Analysis, diagnostic, or laboratory services in conjunction with research, teaching or patient care.	530110
Audio and Visual Supplies	Purchase of audio tapes, video tapes, transparencies, projector bulbs, motion picture films, projector screens, photographic supplies, etc.	540308
Awards and Trophies	Purchase of awards for staff and faculty, service pins, etc.	540309
Banking and Credit Card Fees	Fees for banking services such as lock boxes, wires, credit cards, acct svcs.	530112
Benefits	Used for all cost associated to a position's benefits	52*
Books, Pamphlets and Reprints	Purchase of reference materials, workbooks, handbooks, reprints, etc., for departmental use (does not include library books or periodicals.)	540316
Cell Phone - Other Device Allowance Payment	Cell Phone - Other Device Allowance Payment	530530

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Cell Phone Services	Includes the monthly rental and the long-distance cell charges.	531013
Classroom and Teaching Supplies	Purchase of books, periodicals, examination materials and supplies, chalk, pointers, artists supplies, and other expendable supplies used directly in teaching.	540312
Commencement	Costs incurred for or in support of commencement and/or convocation activities NOTE: Unallowable on grants (accounts that start with 3*.)	535045
Commercial and Other Services	All other professional services that are not included in any other category.	530122
Comp/minor equip <5K	Computers, technology, and minor equipment costing less than \$5,000 per item.	540358
Computer - License Fee for Software	Recurring expenses for payments to outside vendors for continued usage of a vendor's software.	535201
Computer - Maintenance Contract	Recurring expenses for annual contracts with outside vendors for service and maintenance on computing hardware.	535200
Computer - Rental and Lease Fees	Recurring expenses for long term, on-site computer leases (as opposed to purchases) by university units from outside vendors (i.e. rental fees for data processing equipment).	535202
Consultants - Sponsored Programs	Fees and expenses for consultants not related to a workshop or conference event. NOTE: Foster Parent Mentors, APLS, KY-KINS facilitators should select this G/L.	530130
Custodial Services	Costs of general cleaning and up-keep services normally associated with facilities' interior operations.	533010
Domestic Travel	Appropriate expenditures for domestic travel according to Travel Regulations, Business Procedures Manual E-5-1 to be used in conjunction with TRIP	530019
Dues and Membership – Individual	Payment of a membership in any business, technical, professional, civic or community organization is unallowable on a sponsored project unless prior sponsor approval was received.	535018
Dues and Membership – Institutional	Payment of institutional memberships and dues in business, technical, and professional organizations. Costs of institutional membership in any civic or community organization are unallowable on a sponsored project unless sponsor prior approval was received.	535011
Duplicating	Charges for duplicating services and supplies. This includes rental costs for copiers and other duplicating equipment. Duplicating expenses from the duplicating service center are included but printing services and forms are excluded.	531202
Entertainment Cost	Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might	535047

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	<p>otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.</p> <p>NOTE: Unless for specifically noted in a Federal award, this category can only be put on discretionary. Prior approval from Dean, and Assistant Dean of Finance is required.</p>	
Equipment and Line Charger	Recurring monthly charges for communications equipment and telephone/data lines. Any charges that are fixed and recurring such as telephone line charge, data line charge, etc.	531011
Exhibit and Seminar Fees	Payment for exhibit fairs for recruitment, marketing or community education	530127
Facility and Administrative Cost	Costs approved as indirect or administrative under the terms of a grant, contract, or agreement	590020
Fellowship and Trainee Stipend	Non service payments to students, not considered a scholarship. These are graduate and post doc fellowship non-service stipends and should be used for training grants only.	537010
Foreign Travel	Appropriate expenditures for foreign travel according to Travel Regulations, Business Procedures Manual E-5-1 to be used in conjunction with TRIP	530039
Freight and Other Transportation	Charges for freight, railway express, UPS, Fedex, priority mail, local truck or hauling service, not included in acquisitions costs of goods.	530401
Furn/Office Equip<5k	Furniture, fixtures, and office equipment costing less than \$5,000 per item.	540357
Furniture, Fixtures and Office Equipment	N/A	550130
Gasoline	Purchase of gasoline.	540325
Graduate Research Assistant Tuition	N/A	537110
Honoraria	<p>Gratuitous payments to non-university individuals solely to express appreciation for services performed when no written or verbal agreement exists and payment is not expected or legally due . Refer to Business Procedures Manual E-7-3 and E-7-5.</p> <p>NOTE: Not to be used on grants</p>	530141
ID Badges	Charges for expenses incurred in the production of identification badges. Medical Center and other employees are required to have/wear ID badges. Medical Center Parking and Security produce these badges and then charge the employee's department.	535033
Key Shop Lock & Parts	to be used to capture inventory-related items for the Key Shop service center.	540350

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Long distance	Charges for long distance telephone calls made on each telephone are charged back to the individual telephone number. This enables the departments to reconcile long distance calls to the number from which the call was made and to identify the amount of t	531012
Maintenance and Repair of Building – Nonrecurring	Cost of nonrecurring maintenance services	533022
Maintenance and Repair of Building - Recurring	Cost of routine maintenance services excluding painting	533021
Maintenance and Repair of Equipment	Costs of repair for all general purpose equipment, except for office equipment, code 3456, including all parts and labor. See code 3458 for scientific equipment.	533030
Maintenance and Repair of Office Equipment	Costs of cleaning, maintenance, and repair of office and word processing equipment, and machinery, including service contracts.	533041
Materials Handling Supplies	Purchase of supplies used in materials handling, shipping and receiving and other warehousing operations. (e.g., banding strips, shipping tape, labels, markers, twine.)	540331
Meals and Refreshments	Meals and refreshments for university employee and student functions, other than official guests, recruitment, or travel, that are generally paid on discretionary accounts. Under Cost Accounting Standards this code is unallowable unless there is a special NOTE: If code is selected, please provide a list of attendees, and agenda. If for UK employees, approval from the Dean or Assistant Dean of Finance must be obtained in order to use discretionary funds.	540347
Miscellaneous Expenditures	To be used only for other current expenditures not included in any other category.	535034
Moving and Relocation Expenses	Reimbursements within established policy limits to certain employees for moving and other relocation expenses.	535020
Non Cash Research Sub	Non-Cash Research Subject Payments up to \$100 individual value and incentive items less than \$500 in value allowed on Procurement card under BPM E-9. Need ability to track activity. NOTE: This should be selected for research participants that receive gift cards or any items of value. An approved declining balance procurement card needs to be obtained prior to purchasing.	535042
Non-UK Tuition	Tuition paid on behalf of an individual, participant or trainee (not employee) for a non-service-related sponsored project activity to an institution of higher education other than the University of Kentucky.	530175

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Office Supplies	Purchase of sundries used in the operation of an office. (e.g., stationery, pens and pencils, file folders, ribbons, typing elements, and accounting pads.)	540334
Official Guest Expenses	Transportation, meals, and lodging for official guests of the University. NOTE: Not to be used on grants.	530501
Other Communications	Any communications expense not identified in the above codes, miscellaneous charges.	531016
Other Repairs and Maintenance	All other repairs, maintenance and service costs not included in any other category.	533060
Parking	Charges by Parking and Transportation Services to other University departments for shuttle bus service, valucards for visitors in gated areas and parking control officers for special events.	535030
Participant Other	Participant Other is for additional categories such as gifts, incentives, souvenirs, t-shirts and/or other memorabilia and requires prior approval from the sponsor. NOTE: Intended for grant use only. Participant Support (530170) is the g/l account for subsistence allowance, travel & registration and Participant Stipend (530171) is for non-service payment made to an individual (non-employee).	530172
Participant Stipend	Non-service-related payments made to an individual, participant or trainee (not employee) for a non-clinical sponsored project activity such as participation in meetings and other training activities.	530171
Participant Support	Direct costs for items such as subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. See participant Stipend for payment to participant or trainee (not employee).	530170
Photo Supply and Service	Purchase of photographic supplies and/or services.	540345
Postage	Costs of postal cards, stamps, stamped envelopes, parcel post, postage meters.	530402
Printing	Charges for all printing services excluding printing supplies, duplicating services and forms. For sponsored projects, costs of manuscripts, manuals, and large reports can be direct charged as special circumstances are involved as this code is classified	531201
Printing Supplies	Purchase of inventory items which consist of printing paper and envelopes, plate room plates, and film services purchased from vendors for recharge to departments.	540337
Printing: MPS	Printing: Managed Print Services	531205

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Professional Contract Services	Services provided by independent contractors who are not consultants, visiting speaker, or subcontractors. This may include travel and other related expenses paid by the University.	530192
Professional Liability Insurance	Costs of providing liability insurance coverage for members of the boards of the University and its ancillary corporations, as well as decision-making members of the faculty and administration.	534036
Promotional Items	Costs of promotional items and memorabilia, including models, gifts, and souvenirs are not allowable on grants without sponsor prior approval. UK logo items are not included in this definition. NOTE: This cannot be used on grant. Please use 530139 (advertising) for promotional items (anything with a logo).	530149
Publications	Charges for production of departmental/university publications issued for promotional and publicity purposes. (For subscriptions, see code 3618.)(Also see code 3313 - Books and Pamphlets.)	531204
Recruitment	Expenses incurred in recruiting faculty and key non-classified staff for the University of Kentucky. (See Business Procedures Manual B-10-7.) Must be specifically budget for sponsored accounts.	530502
Registration Fees	Registration fees for local meetings paid to sponsor or reimbursed to employee. This includes online trainings/conference. NOTE: Registration fees during overnight travel status are paid using G/L 530019.	530503
Rental and Leases – Equipment	Rental fees for general purpose equipment other than data processing equipment, (e.g., room reservations through UK Events, typewriters, calculators, adding machines, diesel equipment).	534042
Rental and Leases – Buildings	Rental fees for buildings	534041
Research Subject Payments	Fees paid to contributors of testing materials (e.g., blood and other specimens), surveys or other measurement instruments for a sponsored project purpose (e.g. research, service).	535022
Salary		51*
Scholarships – Graduate Students	Payments to graduate students for scholarships, prizes, and awards.	537060
Scholarships – Professional Students	Payments to professional students for scholarships, prizes, and awards.	537070
Scholarships – Undergrad Students	Payments to undergraduate students for scholarships, prizes, and awards.	537050

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Service Contract – Office Equipment	Costs of preventive service contracts for office equipment	533042
Service Contract – Equipment	Costs of preventive service contracts for general purpose equipment, except office equipment	533031
Software Subscription Svc	To be used to record subscriptions and fees related to software hosted by third parties	535210
Special Activities	Costs incurred for or in support of enrichment activities such as musicals, concerts, dances etc., not appropriate to be classified as a workshop.	535024
Sponsorships	To be used to record sponsorships for non-profit organizations or University functions . NOTE: Prior approval from Dean and Assistant Dean of Finance must be obtained prior to selecting this category. This requires the used of discretionary funding.	530147
Sub-contract expense-<\$25,000	To be used only to make payments on bonafide sub-contracts which have been negotiated by OSPA as an approved function of this sponsored account. Subcontract number and body of document being prepared must be reported.	530200
Sub-contract expense->\$25,000	Payments greater than \$25,000 to non-University individuals or institutions for sub-contract work related to University grants and contracts.	530201
Subscriptions	Payment of institutional subscriptions to business, professional, and technical periodicals. NOTE: GASB 96 , and risk assessment approval through the ITS approval portal must be attached to you PR to select this category.	535025
Technical Software/Licenses and Supplies	Purchase of licenses, CDs, diskettes, portable drives, etc. This is allowable in grants.	535205
Tickets	Purchase of tickets for admission to special events.	540340
Trainee Tuition and Fees	Grants-in-aid to students for food, rent, tuition, etc For Cost Accounting Standards should be used for training grants only.	537030
Trainee Tuition and Fees – Grants Management	Grants-in-aid to students for food, rent, tuition, etc. For Cost Accounting Standards should be used for training grants only.	537031
Transcription Cost	To be used to include all transcription costs Enterprise-wide.	530128
Travel – Student	Meals, lodging, transportation costs, and other allowable travel expenses for official non-athletic student trips.	530040
Travel – Non-UK Employee	To reimburse non-UK employees travel expenses.	530041

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Visiting Speaker Payment	Payments for visiting speakers and associated meals and other costs.	530190
Workshop and conference Payments	<p>A conference is defined as a retreat, seminar, symposium, workshop or event. In terms of a sponsored project, the primary purpose must be the dissemination of technical information to non-employees and is necessary and reasonable for successful performance under the award. Allowable conference costs may include rental of facilities, costs of meals and refreshments, local transportation and other items incidental to such conferences unless restricted by the terms and conditions of the Federal award.</p> <p>NOTE: Payments to individuals, working lunches or employees meals are not allowable. Discretion and judgment must be exercised in ensuring that the conference costs are appropriate, necessary and managed in a manner to minimize costs to the Federal award.</p>	530191