

# Expense Subcodes

## Expense Subcodes

The following is a list of the FRS Expense subcode.

**Please note:**

# Payroll and Fringe Benefit subcodes can only be used on Payroll transactions. They cannot be used on JVs or Cash Receipts.

\* Capital subcodes should not be used on SM orders or Purchasing Card Transactions.

^ Charges to these subcodes are 1099 reportable when the payee is an individual, sole proprietorship, partnership, or medical or health provider corporation (but not hospitals).

% Charges to these subcodes are exempt from F & A Costs (Indirect Costs).

Quick Links:

- [FRS Reference WebCard](#)
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- [ARES Home](#)

## Salaries & Wages

#	1000	Accrued Leave Payout
#	1011	Faculty Academic Year
#	1012	Faculty 12 Months
#	1013	Exempt Staff
#	1014	Non-Exempt Staff
#	1015	Faculty Non-Tenured Academic Year
#	1016	Faculty Non-Tenured 12 Months
#	1018	Faculty Non-Tenured Lecturer
#	1020	Graduate Assistants

## Labor & Assistants

#	2000	L & A Pool/Clearing
#	2067	Trainee
#	2068	Faculty Hourly

#	2069	Faculty Contractual
#	2071	Faculty Summer School; Other Faculty; Overload
#	2072	Exempt Contingent 1
#	2073	Non-Exempt contingent 1
%#	2074	Federal Work Study Student
#	2075	Student Wages
%#	2077	Non-Resident Alien Independent Contractor
%#	2078	Non-Resident Alien Fellows
#	2080	Summer Salary-Faculty
#	2081	Summer Salary-GA
#	2090	Contingent 2, Exempt and Non-Exempt Employees

## Overtime

#	2100	Overtime
#	2110	Overtime-Premium
#	2120	Shift Differential

## Fringe Benefits

#	2705	Optional Retirement Programs
#	2710	Health Insurance
#	2711	Retiree Health Insurance
#	2712	Other Post Employment Benefits
#	2715	Teachers Retirement
#	2720	Employees Retirement
#	2725	Social Security
#	2730	Federal Civil Service Retirement
#	2731	Federal Employee Retirement System
#	2755	Teachers Pension

#	2760	Employees Pension
#	2765	Federal Employee Group Life Insurance
#	2766	Federal Thrift Saving Plan
#	2768	NRA Taxes
#	2769	Police Pension
#	2770	Unemployment Insurance Compensation Regular Employee
#	2771	Unemployment Insurance Compensation Contractual Employee
#	2772	Workers Compensation Employees
#	2773	Workers Compensation Contractual
#	2774	Workers Compensation Unfunded Liability
%#	2775	Tuition Waiver Grad Asst
%#	2776	Tuition Waiver Employee
#	2777	Other Fringe Benefits
%#	2778	HB 199 Surcharge
#	2780	Deferred Comp Match-Pebsco
#	2781	Deferred Comp Match-TIAA
#	2782	Deferred Comp Match-ING
#	2783	Deferred Comp Match-American Century
#	2784	Deferred Comp Match-Valic
%#	2995	Cost Containment
%#	2997	Early Retirement Reduction
%#	2998	Delayed Salary Savings
%#	2999	Turnover Expectancy

## Expense Pool

%	3000	Expense Pool
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## Technical & Special Fees

^	3110	Honorariums
^	3120	Outside Consultants
^	3130	Research Study Grants
^	3140	Prizes and Awards
^	3150	Royalties

## Communications

	3210	Postage & Mail
	3220	Telephone Expense
	3230	Communication-Connect Network
	3240	Communication Equipment < \$5,000
	3250	Communication Equipment - Rental
%	3270	Maryland Ten Charges
	3285	Cell Phone

## Travel

	3311	In-State Travel
	3315	Business Meals
	3321	Out-of State Travel
	3325	Faculty Recruiting Travel
	3360	Foreign Travel
	3371	Athletic Recruiting In-State
	3373	Athletic Recruiting Out-State
	3381	Athletic Team In-State
	3383	Athletic Team Out-State
	3399	Travel Card Receivable

## Fuel & Utilities

	3510	Fuel Oil #2
	3511	Fuel Oil #3
	3520	Fuel Oil #6
	3530	Electricity
	3540	Natural Gas/Propane
	3550	Water/Sewer
	3590	Steam
	3591	Fuel & Utility Miscellaneous
%	3592	Loan Repayments-Energy Conservation Fund

## **Motor Vehicle Operation & Maintenance**

	3611	Lease, Motor Vehicle
	3612	Gas & Oil, Motor Vehicle
^	3613	Maintenance & Repair, Motor Vehicle
	3614	Insurance, Motor Vehicle
%^	3615	Garage Rent, Motor Vehicle

## **Other Land Vehicle Operation & Maintenance**

	3621	Lease, Other Land Vehicle
	3622	Gas & Oil, Other Land Vehicle
^	3623	Maintenance & Repair, Other Land Vehicle
	3624	Insurance, Other Land Vehicle
%^	3625	Garage Rent, Other Land Vehicle
	3626	Diesel, Other Land Vehicle

## **Aircraft Operation & Maintenance**

	3631	Lease, Aircraft
	3632	Gas & Oil, Aircraft

^	3633	Maintenance & Repair, Aircraft
	3634	Insurance, Aircraft
^	3635	Hanger Rent, Aircraft

## Watercraft Operation & Maintenance

	3641	Lease, Watercraft
	3642	Gas & Oil, Diesel, Watercraft
^	3643	Maintenance & Repair, Watercraft
	3644	Insurance, Watercraft
%^	3645	Boat/Ship Rental
	3646	Diesel, Watercraft

## Contractual Services

^	3710	Housekeeping
^	3712	Building & Road Maintenance/Repair
^	3716	Equipment Maintenance & Repair
^	3717	Equipment Rental
^	3718	Printing & Reproduction
^	3720	Bookbinding
^	3724	Advertising-General
^	3726	Studies or Consultants
^	3727	Legal Services
^	3728	Freight & Delivery
^	3730	Temporary Employment
^	3732	Sub Contract<\$25,000
%^	3734	Sub Contract>\$25,000
^	3736	Care of Animals
^	3738	Grounds Maintenance

^	3746	Food Services
^	3747	Conference Services
^	3748	Approved Alcohol Purchases
^	3750	Medical/Physician Services
^	3752	Other Contractual Service
%^	3754	Wind Tunnel
^	3755	FMRI Center
^	3756	Advertising-Student
^	3758	Agriculture
	3760	Chargebacks
%^	3768	Athletic Event Officials
%^	3769	Institution Promotion/Development
^	3770	Employee Relocation
^	3771	Summer Program Reimbursement
^	3772	Reimbursable Funds
^	3773	Sponsored Project Support
^	3774	Recharge Center Reimbursement

## **Contractual Services - Data Processing**

^	3875	Reimbursable Funds
^	3880	Administrative Data Processing Contractual
^	3881	Administrative Data Processing Hardware/Lease
^	3882	Administrative Data Processing Hardware Maintenance
^	3883	Administrative Data Processing Software Rental
^	3884	Administrative Data Processing Software Maintenance
^	3885	Academic Data Processing Contractual
^	3886	Data Processing Telecommunication Contractual
^	3890	Word Processing Contractual
	3895	Annapolis Data Center

## Food

	3936	Food for Resale (Dining Services Only - previously 3400)
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## Supplies & Materials

	3910	Building Supplies & Materials
	3912	Housekeeping Supplies
	3914	Laboratory Supplies & Materials
	3916	Office Supplies
	3918	Agriculture Supplies
	3922	Conference Supplies & Materials
	3924	Instructional Materials
	3926	Purchase/Care of Animals
%	3928	Purchases for Resale
	3930	Medical Supplies
	3946	Medical Drugs & Chemicals
	3948	Duplication & Printing Supplies
	3950	Audio Visual
	3952	Other Supplies & Materials
	3953	Equipment < \$5,000
	3964	Oxygen & Medical Gas
	3967	Radioactive Material
	3990	Academic Data Processing Supplies
	3991	Administrative Data Processing Supplies

## Capital Equipment (Cost>\$5,000)

%*	4010	Agriculture and Ground Equipment
%*	4020	Art Objects & Collectibles
%*	4030	Audio Visual & Photography Equipment



%*	4040	Building Maintenance Equipment
%*	4050	Communication Equipment
%*	4060	Computers, Administrative
%*	4061	Computers, Academic/Research
%*	4062	Software, Administrative
%*	4063	Software, Academic/Research
%*	4064	Other Data Processing Equipment, Administrative
%*	4065	Other Data Processing Equipment, Academic/Research
%*	4070	Furniture
%*	4080	Kitchen & Food Service Equipment
%*	4090	Laboratory Equipment
%*	4110	Marine Equipment
%*	4120	Musical Instruments & Equipment
%*	4130	Office Equipment (including Copy Machines)
%*	4140	Printing & Publishing Equipment
%*	4150	Recreation & Athletic Equipment
%*	4160	Shop Machinery & Tools
%*	4170	Vehicles
%*	4199	Livestock
%	4937	Capital Lease (Installment Purchase) Payment

## Library Purchases

	4316	Non Library Activity
	4318	Library Books
	4319	Rare Books
	4320	Magnetic Tapes
	4322	Microfilm
	4324	Microforms
	4326	Periodicals

## Sensitive Equipment

	4330	Sensitive Equipment - Audio Visual & Photography
%	4348	Components for Constructed Equipment
	4360	Sensitive Equipment - Computers - Administrative
%	4361	Sensitive Equipment - Computers - Academic/Research
	4380	Firearms

## Grants, Subsidies & Contributions

%	4600	Student Aid
%	4601	Remit-Scholarship/Fellowship
%	4605	Student Workshops Resident Life
%	4610	Tuition Scholarship/Fellowship
%	4611	Spouse/Dependent Remit CP Staff
%	4615	Spouse/Dependent Remit Other Campuses
%	4701	Taxable Fellowship Stipends
	4710	Staff Development
	4740	Research Board Grants
%	4750	Aide to Political Subdivision
	4799	Other Grants, Subsidies & Contributions

## Fixed Charges

%	4831	Legal Settlement
	4840	Staff Benefits Non-US Citizen
	4901	Insurance Paid to State Treasurer
	4902	Insurance (Non State Treasurer's Office Payments)
	4905	Federal Employee Group Life Insurance
	4920	Subscriptions
	4930	Association Dues

	4931	Licenses
	4934	Non-Mandatory Transfers to Plant
%	4935	Transfers for Bond Repayment
%	4936	Transfer Bond Payment Reserve
%	4938	Transfer to Other Institutions
	4940	Interest
	4960	Unemployment Compensation
%^	4970	Rent
%	4971	Transfer Depreciation Expense
%	4980	Bad Debt Expense
	4999	Other
%	9996	Cost Share F & A
%	9997	CASL Fee
%	9998	Indirect Cost

## Land & Buildings

%^	5005	FM Reimb Billing
%^	5010	Land
%^	5050	Land Improvements
%^	5110	Building (Constructed)
%^	5112	Professional Fees
%^	5114	Demolition
%^	5130	Additions & Major Renovation
%^	5131	Transfer for Construction & Renovation
%^	5132	Utilities Extension
%^	5140	Fixed Building Equipment
%^	5150	Project Accounting Design
%^	5151	Project Accounting Construction
%^	5152	Project Accounting Construction CGY

%^	5153	Project Accounting Fee
%^	5154	Project Accounting Collateral Equipment
%^	5155	Project Accounting Miscellaneous
%^	5230	Improvement Other Than Building
%^	5232	Water Construction
%	5300	Building - Purchase/Trade
%	5600	Depreciation Building
%	5601	Depreciation Fixed Equipment
%	5602	Depreciation Movable Equipment
%	5603	Amortization - Land Improvement