

## *OTHER EXPENSES NUMERICAL ACCOUNT LIST*

### *7000-8999*

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## **7101-7180 MATERIALS AND SUPPLIES**

7101	Classroom & Academic Supplies	Classroom and other academic supplies not included in other categories
7105	Office Supplies	Stationary, desk supplies, forms, photocopy paper, toner, ink cartridges, and similar materials excluding Computer Supplies
7107	Lab Supplies	Regular stock items, including chemicals, glassware, animals, small tools. University Stockroom use only
7110	Other Supplies	Supplies not included in other categories, such as theater costumes
7111	Research Supplies	Lab and research material not stocked by the University
7112	Fabrication Expense	Research Equipment Fabrication. For fund 15 or 16 Sponsored Programs only
7113	Maintenance Supplies	Buildings, equipment, and grounds upkeep, including cleaning products, motor oil, fertilizer
7114	Gasoline Expense	Gasoline for University-owned vehicles
7115	Mail Expense	Standard postage and mail services
7117	Priority Mail	Special delivery and Courier services, including FedEx, DHL, and UPS
7119	Freight	Shipping charges for merchandise and materials.
7121	Dues/Memberships	Fees for professional and academic organizations.
7123	Subscriptions	Departmental newsletters, journals, and other periodicals
7125	Diplomas	Expenses for producing diplomas
7127	Uniforms	Special clothing required by a University department
7129	Inventory Adjustment	Adjustments to reconcile accounting records to physical counts
7131	Over/Short Account	Adjustments for small discrepancies in cash deposits. Accounting Office use only
7180	Other Expense	Any expenses not captured by another category

## 7205-7245 SERVICES

7205	Consultants/Indep Contractors	Services provided by non-employees that are no on-going agreements. See 7209, CONTRACT SERVICES, for on-going agreements.
7207	Consultants Expenses	Expenses occurred by non-employees under consulting agreements
7209	Contract Services	On-going agreements to provide University services such as Dining, Health Services, Copy, and Mail
7211	Printing-Off Campus	Non-Brandeis printing services
7213	Photography-Off Campus	Non-Brandeis photography services
7215	Photocopies-Off Campus	Non-Brandeis duplication services
7216	Signage	Facilities use only
7217	Temp Help Agencies	Fees for temporary personnel services
7219	Honoraria	Payment or gratuity for professional services for which a standard fee is not normally established
7221	Athletic Officials	Non-employee services required for sporting events
7223	Subcontracts <= \$25,000	Grant-funded services performed for Brandeis by others under \$25,000
7224	Subcontracts > \$25,000	Grant-funded services performed for Brandeis by others over \$25,000
7225	Rent-Equip & Other	Payment for occasional rental of equipment and anything else not space-related, i.e., commencement tents
7227	Rent-Space	Office space, off-campus apartments, storage
7229	Service Contracts	Software and other licensing and equipment maintenance agreements. ex: software, computers, theater scripts
7231	Hazardous Waste Disp	Removal and disposal of environmentally sensitive materials
7233	Human Subject Pay	Payments to volunteers for participation in research
7235	Relocation	Moving expenses for University employees
7237	Prizes/Awards	Payments in recognition of individual or group achievement or excellence
7239	Training	Courses to enhance employee performance
7241	Advertising/PR	Producing and publishing ads for employees. Creative and layout services and space charges
7243	Audit Fees	Services of external professional accounting firms
7245	Legal Fees	External Legal services

### **7305-7326 BOOKS AND LIBRARY MATERIALS**

7305	Books, Tapes, Articles	Acquisitions for permanent use in libraries, academic research, and administrative offices, excluding subscriptions
7308	Library Research Services	On-line access to specialized databases
7311	Book Binding	Expense of binding and re-binding periodicals and books
7314	Micromaterial	Library use only
7317	Serials	Library use only
7320	Library Continuation	Library use only
7323	Phonographs	Library use only
7326	Music Scores	Sheet music

### **7355-7370 TRAVEL AND MEETINGS**

7355	Travel Domestic	Hotel, meals, airfare, car rental expenses for University business travel in the U.S.
7358	Travel Foreign	Hotel, meals, airfare, car rental expenses for University business travel outside the U.S.
7360	Travel Trainee	Hotel, meals, airfare, car rental expenses for University business travel in the U.S. For use on training grants only.
7361	Off-Campus Meals & Events	Off-campus meals not included in seminar fees, and off-campus University events
7364	Seminars/Workshops	Fees for off-campus professional and academic meetings
7367	On-Campus Meetings or Meals	Food and meeting costs for on-campus events
7370	Alcohol	Alcoholic beverages purchased for University events, i.e., fund-raising dinners, functions, parties. (NOT ALLOWABLE FOR SPONSORED RESEARCH EVENTS)

**7405-7420 EQUIPMENT**

7405 Software < 500	Computer Software purchases less than \$500, including shipping
7408 Furn & Equip < 500	Furniture and movable equipment costing less than \$500 (including inexpensive computer components cables, memory, cards, mice), including delivery and installation
7411 Accommodate Equip < 500	Equipment Purchases less than \$500 required for documented disability needs, including delivery and installation
7414 Software > 500	Computer Software purchases greater than \$500, including shipping
7417 Furn & Equip > 500	Furniture and movable equipment greater than \$500, including delivery and installation
7420 Accommodate Equip > 500	Equipment Purchases greater than \$500 required for documented disability needs, including delivery and installation

### **7505-7535 CAMPUS SERVICES**

7505 Machine Shop	Internal chargebacks for campus machine shop services. Used by the University department providing the service
7506 Summer Housing	Used by the University department providing the service.
7507 Media Support	Internal chargebacks for campus media events. Used by the University department providing the service
7509 Animal Lab	Internal chargebacks for campus housing and care of lab animals. Used by the University department providing the service
7511 Lab Analysis	Internal chargebacks for campus lab work. Used by the University department providing the service
7512 Laboratory Gases	Used by the University department providing the service.
7513 Photography	Internal chargebacks for campus photography services. Used by the University department providing the service
7515 Campus Police	Internal chargebacks for campus security events. Used by the University department providing the service
7516 Van Service Rental	I Internal chargebacks for campus vans. Used by the University department providing the service
7517 Event Services	Internal chargebacks for campus event services, excluding food and alcohol. Used by the University department providing the service
7519 Maintenance Chgs	Internal chargebacks for campus facilities work orders. Used by the University department providing the service
7521 Printing Center	Internal chargebacks for campus printing services. Used by the University department providing the service
7523 Publication Chgs	Internal chargebacks for campus publications. Used by the University department providing the service
7525 Photocopy Chgs	Internal chargebacks for campus copy services. Used by the University department providing the service
7527 Toll Calls	Internal chargebacks for toll calls. Used by the University department providing the service
7529 Local Calls	Internal chargebacks for local calls and telephone use. Used by the University department providing the service

*CAMPUS SERVICES (CONTINUED)*

7531 Pager Charges	Internal chargebacks for expense of pagers. Used by the University department providing the service
7533 Telecomm Eqp	Internal chargebacks for on-campus telecommunication equipment. Used by the University department providing the service
7535 Telecomm Install	Internal chargebacks for telecommunication installation services. Used by the University department providing the service

*7601-7624 REPAIRS AND MAINTENANCE*

7601 General Repairs	Repairs not specifically referenced in another repair account
7602 Paving & Lining	Facilities use only
7603 Carpet Repairs	Facilities use only
7604 Elevator Repairs	Facilities use only
7605 Furn & Appliance Repairs	Facilities use only
7606 Glass Replacement	Facilities use only
7607 Dorm Damage Expense	Facilities use only
7608 Trash Disposal	Removal of solid non-hazardous waste, Facilities use only
7609 Pest & Animal Control	Facilities use only
7610 Roofing Repair	Facilities use only
7611 Snow Removal	Facilities use only
7614 Electricity	Electric utility charges
7617 Natural Gas	Natural gas utility charges
7620 Heating Oil	Heating oil utility charges
7624 Water	Water utility charges

### **7805-7901 GENERAL INSTITUTIONAL**

7805	Admin Allowances Title IV	Accounting Office use only
7807	Bad Debt Expense	Accounting Office use only
7809	Loan Cancellations	Accounting Office use only
7811	Trustee & Admin Fees	Accounting Office use only
7813	Investment Fees	Accounting Office use only
7815	Collection Fees	Accounting Office use only
7817	Depreciation Expense	Accounting Office use only
7821	Debt Principal Paid	Accounting Office use only
7825	Interest Expense	Accounting Office use only
7829	Amortization	Accounting Office use only
7833	Reserve Chg Alloc	Accounting Office use only
7834	Functional Allocation	Accounting Office use only
7835	Loss on Refinancing	Accounting Office use only
7837	Loss on PPE Disposal	Accounting Office use only
7839	Insurance Expense	Accounting Office use only
7841	Taxes	Accounting Office use only
7843	Securities Fees	Accounting Office use only
7845	Bank Fees	Accounting Office use only
7847	Licenses & Permits	Accounting Office use only
7848	Gift Distributed	Accounting Office use only
7849	Life Inc Payments	Accounting Office use only
7851	Life Inc Liab Adj	Accounting Office use only
7853	F&A Cost	Accounting Office use only
7854	F&A Manual Adjustment	Accounting Office use only
7901	Decap Gains	Accounting Office use only

### **7905-7916 TRANSFERS**

7905	Intrafund Transfers	Accounting Office use only
7907	Transfer To/From Operations	Accounting Office use only
7909	Transfer To/From Reserves	Accounting Office use only
7910	Transfer To/From Grants	Accounting Office use only
7911	Transfer To/From Loans	Accounting Office use only
7913	Transfer To/From Endowment	Accounting Office use only
7914	Transfer To/From Life Income	Accounting Office use only
7915	Transfer to From Rest Gifts	Accounting Office use only
7916	Transfer To/From CAF	Accounting Office use only

**8111-8199 CAFs**

8111 CAF Planning/Study	Facilities and Accounting Office use only
8112 CAF Design	Facilities and Accounting Office use only
8113 CAF Facility Renewal	Facilities and Accounting Office use only
8114 CAF Area Renovation	Facilities and Accounting Office use only
8115 CAF Major Revovation	Facilities and Accounting Office use only
8116 CAF New Construction	Facilities and Accounting Office use only
8117 CAF Furniture & Equip	Facilities and Accounting Office use only
8199 CAF Capitalization	Facilities and Accounting Office use only