Updated 1/21/2015

UNDERSTANDING CHARGES IN GRANT EXPENDITURE REPORTS (LAWSON/WEBFOCUS)

Please contact your Department Business Manager or Office Coordinator to assist with preparation of PAFs and/or payment/expense process.

ORS NOTE	CODE	ACCOUNT NAME	ACCOUNT DEFINITION
	FACULTY SALARIES		
Academic Year Salary	**5010**	TENURE TRACK FULL-TIME FACULTY SALARIES	Wages paid to contracted full-time tenure track faculty. (See also acct. code 5800)
Academic Year Salary	**5020**	NON-TENURE TRACK FULL-TIME FACULTY SALARIES	Wages paid to contracted full-time non-tenure track faculty. (See also acct. code 5800)
Academic Year Salary	**5025**	NON-TENURE TRACK PART-TIME FACULTY SALARIES	Wages paid to part-time contract faculty for teaching activities during the (9 month) academic year. (See also acct. code 5801)
Incidental Salary	**5030**	SUPPLEMENTAL SALARIES - INSTRUCTIONAL (ACADEMIC)	Additional wages paid to full- and/or part-time faculty in excess of their contracted amount for Instructional activities during the academic year. (See also acct. codes 5800 and 5801)
Summer Salary	**5031**	SUPPLEMENTAL SALARIES - FT FACUTLY INSTRUCTIONAL (SUMMER & INTERSESSION)	Additional wages paid to full-time faculty in excess of their contracted amount for Instructional activities during the summer and/or intersession. (See also acct. code 5800)
Summer Salary	**5032**	SUPPLEMENTAL SALARIES - RESEARCH	Additional wages paid to full- and/or part-time faculty in excess of their contracted amount for research activities. (See also acct. codes 5800 and 5801)
Incidental Salary	**5033**	SUPPLEMENTAL SALARIES - PROFESSIONAL SERVICES	Additional wages paid to full- and/or part-time faculty in excess of their contracted amount for professional services. (See also acct. codes 5800 and 5801)
Major Admin Supplement	**5034**	SUPPLEMENTAL SALARIES - MAJOR ADMINISTRATIVE STIPENDS	Additional wages paid to full- and/or part-time faculty in excess of their contracted amount for performance of major administrative responsibilities. (See also acct. codes 5800 and 5801)
Minor Admin Supplement	**5035**	SUPPLEMENTAL SALARIES - MINOR ADMINISTRATOR	Additional wages paid to full-time faculty in excess of their contracted amount for performance of minor administrative responsibilities. (See also acct. code 5800)
	ADMINISTRATIVE STAFF SALARIES		
	5110	STAFF SALARY- FULL TIME EXEMPT	Wages paid to full-time exempt University employees who provide administrative support for instruction/training/research activities. (See also acct. code 5803)
	5120	STAFF SALARY- FULL TIME NON-EXEMPT	Wages paid to full-time (37.5 or 40.0 hours per week) non-exempt University employees who provide administrative support for instruction/training/research activities. (See also acct. code 5803)
	5130	STAFF SALARY- PART TIME	Wages paid to part-time (less than 37.5 or 40.0 hour work week) non-exempt University employees who provide administrative support for instruction/training/research activities. (See also acct. code 5804)
	RESEARCH PERSONNEL		
	5210	RESEARCH ASSOCIATE SALARY- FULL TIME	Compensation paid to full-time University exempt personnel directly involved with research. This includes post-doctoral fellows. (See also acct. code 5800)
	5230	RESEARCH ASSOCIATE SALARY- PART TIME	Compensation paid to part-time University exempt personnel directly involved with research. This includes post-doctoral fellows. (See also acct. code 5801)
	STUDENTS		
PAF is to be prepared and submitted to HR	**5310**	STUDENT WORKER HR paperwk- Merit Awd-GPD /C	Wage payments to undergraduate and graduate students who are employed by the University. This does not include graduate students who hold assistantships.
Contact Grad school to process merit award	**5320**	GRAD STUDENT STIPEND	Wage payments to graduate students who hold graduate assistantships.

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	TEMPORARY HELP		
	5420	TEMPORARY PART TIME SALARY	Compensation paid to employees that hold a temporary position (duration less than six months) within a University department.
	FRINGE BENEFITS		
	5800	BENEFIT EXPENSE - FACULTY (FULL-TIME)	Fringe benefits allocation for full-time faculty salaries based on a rate established by the University or governmental agency.
	5801	BENEFIT EXPENSE - FACULTY (PART-TIME)	Fringe benefits allocation for part-time faculty salaries based on a rate established by the University or governmental agency.
	5803	BENEFIT EXPENSE - STAFF FULL TIME	Fringe benefits allocation for full-time staff salaries based on a rate established by the University or governmental agency.
	5804	BENEFIT EXPENSE - STAFF PART TIME	Fringe benefits allocation for part-time staff salaries based on a rate established by the University or governmental agency.
	5807	BENEFIT EXPENSE - GRAD STUDENT TUITION	Fringe benefits allocation for grad student stipends (applicable to certain grants only) based on a rate established by the University or governmental agency.
	5808	BENEFIT EXPENSE - GRAD STUDENT INSURANCE	Fringe benefits allocation for grad student stipends (applicable to certain grants only) based on a rate established by the University or governmental agency.
	NON-PERSONNEL		
	Supplies		
	6110	SUPPLIES - INSTRUCTION/PROGRAM	**ALL** Operating supplies & expenses that do not fit any other object code. Examples include, but are not limited to: RESEARCH/TEACHING - lab supplies, field trip expenses, maps, etc; THEATER/FINE ARTS - costumes, props, scripts, etc.; ATHLETICS - uniforms, shoes, sports equipment, travel, lodging, food; RECREATIONAL SPORTS - mats, music, elastic bands, small weights, etc.; HEALTH SERVICES - band aids, syringes, paper gowns, tongue depressors, etc.; MISCELLANEOUS ALLOWABLE PROGRAM EXPENSES
	6120	BOOKS & PROFESSIONAL PUBLICATIONS	Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
	6121	PERIODICALS & SUBSCRIPTIONS	Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
	6130	ELECTRONIC MEDIA	Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
	6131	AUDIOVISUAL MEDIA	Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
	Printing & Publication		
	6200	PRINTING	Costs of printing letterhead, forms, invitations, etc., as well as electronic CD-ROM imaging **(No departmental copier charges coded here.)**.
	6201	PRINTING - EXTERNAL	Costs of printing services obtained outside of Loyola's Printing Services department.

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ORS NOTE	CODE	ACCOUNT NAME	ACCOUNT DEFINITION
	6202	PHOTOGRAPHY	Photography expenses, both internal & external, including: film, developing, photographer, etc..
	6203	ADVERTISING	Costs associated with advertising through all media channels (paper & electronic) that are incurred either internally and allocated to departments or paid to external vendors by the University in an effort to promote University operations.
	Postage & Shipping		
	6220	POSTAGE, SHIPPING, HANDLING	Costs of services provided by the LUC Mailroom or outside vendors including: in- or out-bound freight, parcel shipment, stamps, and express/special delivery/registered mail.
	Telecommunications		
	6230	TELECOMMUNICATIONS	Phones, pagers, line & internet charges
	6231	TELEPHONE CHARGES - LONG DISTANCE	Reflects the costs of long distance telephone charges incurred by the LUC and distributed to departments based on actual occurrence.
	6232	TELEPHONE CHARGES - LOCAL	Reflects the costs of local telephone charges incurred by the LUC and distributed to departments based on actual occurrence.
	Contracted Services		
See http://www.luc.edu/ors/payingindividuals.shtml	**6252**	PROFESSIONAL & CONSULTING SERVICES	Costs incurred by non-Loyola licensed professionals (Architectural & Engineering, etc.) for contracted services based on a predetermined amount or rate. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc.
	Travel		
	6300	TRAVEL - LOCAL (NON-RECRUITING, NON-INSTRUCTIONAL)	Parking, mileage, cabs, etc. (other than commuting) incurred on LUC business in the Chicago metropolitan area.
	Conferences, Conventions & Meetings		
	6310	PROFESSIONAL DEVELOPMENT, MEETINGS OR CONFERENCES - FACULTY &/OR STAFF - **(INCLUDES TRAVEL)**	Total (non-salary) expenses incurred hosting &/or conducting meetings or conferences including, but not limited to: facility rental, the speaker's)' fees and expenses, and all printed materials associated with the event. Also include the registration and travel fees (but not salary expenses) paid for sending any LUC employee to conferences, meetings or conventions conducted by other organizations.
	6312	MEMBERSHIPS & DUES	Dues & fees related to memberships in professional associations and organizations.
	Food Service/Catering		
	6321	FOOD SERVICE/CATERING	Catered, restaurant, or grocery expenses associated with LUC hosted events and programs that are not part of Professional Development or Recruiting.
	Equipment Maintenance & Rentals (Long & Short-Term)		
	6401	EQUIPMENT - MAINTENANCE SERVICE CONTRACTS	Cost of payments on contract service agreements for equipment repairs and maintenance.

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ORS NOTE	CODE	ACCOUNT NAME	ACCOUNT DEFINITION
	6402	EQUIPMENT RENTAL - PROGRAM	All single event or short-term (< 2 weeks) equipment rentals.
	6403	EQUIPMENT PURCHASED - MINOR	Useful life of at least 2 years and a **cost of less than** $5,000/unit.
	6404	EQUIPMENT PURCHASED - MAJOR	Useful life of at least 2 years and a **cost equal to or greater than** $5,000/unit.
	Stipends		
	6570	GRADUATE FELLOWSHIP	Financial assistance to cover individuals' living expenses during the training period, in accordance with levels determined under the provision of a fellowship or grant.
Can also be used for visitors	**6571**	ROOM STIPEND	Housing Allowance for Resident Assistants and Advisors.
Can also be used for visitors	**6572**	BOARD STIPEND	Board Allowance for Resident Assistants and Advisors.
	Research Related Expenses		
Agreement needs to be processed through ORS	**6580**	GRANTS & CONTRACTS SUBCONTRACTS < $25,000	The first $25,000 budgeted for each subcontract entered into over the life of the external grant or contract funding such subcontracts.
	6581	GRANTS & CONTRACTS SUBCONTRACTS > $25,000	The balance of subcontract costs (including the years of continuation), which may be accessed once the initial indirect cost allowance of $25,000 is satisfied. This is not subject to indirect cost.
Contact your grant admin in SPA before purchasing to verify how purchase or payment should be made.	**6585**	STUDY PARTICIPANT COSTS	Payments made to human subjects participating in research projects or programs, to which Human Subject Protocols are applicable. Payees may include LUC or non-LUC participants.
	6590	ANIMAL PURCHASES	Costs incurred to purchase animals for research purposes
	6591	ANIMAL FACILITY COSTS	Any costs incurred to feed, house or maintain animals used for research purposes
	6700	RADIOACTIVE, CHEMICAL, BIOLOGICAL AND/OR OTHER HAZARDOUS MATERIALS	Any costs incurred to purchase, safeguard and monitor said materials
	6711	LAB CHARGES	Any laboratory charges incurred while doing grant or contract research
	6713	NON-SALARY EXPENSES - NO F&A COSTS	Expenses associated with a grant that are not subject to the facilities and administrative cost rate and do not fit under another unallowable expense category.
	Scholarships		
Contact your grant admin in SPA for processing	**6721**	UNDERGRADUATE SCHOLARSHIPS - TUITION	Financial assistance for undergraduate students. Awards are made on the basis of academic excellence, exceptional promise and/or financial need.
Contact Grad school to process merit award	**6722**	GRADUATE SCHOLARSHIPS - TUITION	Financial assistance for tuition and fees for graduate/professional students. Awards are made on the basis of academic excellence, exceptional promise and/or financial need.
	6723	SCHOLARSHIPS - OTHER	Financial assistance for items other than tuition and housing/board for which a specific object code has not been provided elsewhere.

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ORS NOTE	CODE	ACCOUNT NAME	ACCOUNT DEFINITION
	Recognitions & Contributions		
	6742	PRIZES, AWARDS, HONORARIA - NON-EMPLOYEE	Payments made to individuals as an award or honorarium; excludes payments made to employees.
	Miscellaneous Expenses		
	6830	MISCELLANEOUS EXPENSES	Small miscellaneous items, and those expenses that do not easily fit into one of the defined categories. Significant items should not be charged or budgeted to this account.
	6831	FEES - MISCELLANEOUS	Miscellaneous entry fees, surcharges, etc. that do not fit in another category
	FACILITIES & ADMINISTRATION (INDIRECT) EXPENSES		
	7030	INDIRECT COSTS	Facilities and Administrative costs charged to grants and contracts. GRANT & CONTRACT USE ONLY