

Unallowable Expense Accounts on Federal Grants/Contracts		
Account	Account Description	Account Definitions
5932	Institution-Furnished Automobile	Represents the portion of the costs of inception-furnished automobiles that relates to personal use by employees (including transportation to and from work).
6203	Advertising	Costs associated with advertising that are incurred either internally and allocated to departments or paid to external vendors by the University in an effort to promote University operations
6250	Legal Fees	Costs incurred for legal professional or consulting services provided by groups or individuals who are not University employees, and are compensated in the form of fees based on a contracted or otherwise predetermined amount or rate. These charges include legal fees, retainers and travel expenses related to the contractual services.
6251	Accounting Fees	Costs incurred for accounting professional or consulting services provided by groups or individuals who are not University employees, and are compensated in the form of fees based on a contracted or otherwise predetermined amount or rate.
6320	Entertainment	Any costs directly associated with entertainment, including amusement, diversion, and other social activities. These expenditures are disallowed for federally sponsored Grants & Contracts.
6330	Recruiting Expenses - Students	
6420	Vehicle - Maintenance & Supplies	Costs of maintenance of University vehicles, including supplies purchased in connection with vehicle maintenance.
6421	Vehicle - Fuel Costs	Cost of Fuel related to University Vehicles
6422	Housekeeping	Cost of housekeeping services, including maid and janitorial services.
6428	Gas -- Natural	Costs of natural gas used in the process of University operations.
6429	Electricity	Costs of electricity used in the process of University operations.
6430	Water & Sewer	Costs of water & sewer used in the process of University operations.
6431	Scavenger	Costs of scavenger services (waste disposal, trash and garbage collection) used in the process of University operations.
6432	Taxes	Cost of all real estate taxes or other non-payroll-related taxes.
6433	Licenses & Permits	Costs of all special permits, such as fire inspections and license fees (including visas) paid to federal, state, county or municipal taxing authorities. These costs will include food, alcohol and operating permits.
6460	Disposal	Cost of demolition and disposal of University assets.
6500	Interest	Payments of interest expense accrued on all bonds, commercial paper, notes, etc. issued by the University.
6509	Bond Issuance Costs	All costs associated with issuance of new bonds.
6510	Credit Card Fees	Fees associated with all credit cards held by the University.
6511	Bank Fees	Cost of all banking service charges and fees.
6520	Fees - Miscellaneous	Any additional fees for which a specific object code has not been provided elsewhere.
6530	Insurance - External Policies	Costs of insurance purchased from external parties that is unrelated to fringe benefits. These insurance types include fire, general liability, property umbrella, malpractice, etc.
6531	Insurance - Self Insurance	Insurance costs incurred by the University that are self-funded. Includes costs incurred for deductibles and excess.
6540	Actuarial Adjustment on Split-Interest Agreements	Annual adjustments to annuities and trust funds held by the University.
6550	Write-offs/Bad Debt	Any losses, whether actual or estimated, resulting from uncollectible accounts receivable.
6551	Student Loan Cancellations	Costs arising from cancellation of student loans.
6552	Administrative Collection Costs	Any costs resulting from attempts to collect on delinquent accounts, prior to writing them off as uncollectible, including related legal and collection expenses.
6553	Administrative Reimbursement	Reimbursement by University of expenses incurred by its administrative staff while performing work for the University.
6560	Supplies & Expenses - Alumni	Costs incurred in support of alumni activities and similar services.
6740	Donations & Contributions	Donations or contributions made by the institution, including gifts (flowers, computers, gift certificates, etc.) to employees or other individuals or organizations. Gifts to employees made in excess of the IRS limit (currently \$25) are considered compensation and are a taxable benefit to the employee.
6741	Royalties	Cost of royalties payable to faculty members for the privileged use by the University of patents or copyrights, to which the faculty members hold exclusive rights.
6800	Fines & Penalties	Costs resulting from violations of, or failure of the University to comply with, Federal, State, local or foreign laws and regulations. Payment of such fees with sponsored funds is disallowed by most grants, except when incurred as a result of compliance with specific provisions of the sponsored agreement, or explicit written instructions for the sponsoring agency official, authorizing such payments in advance.
6811	Contingency	Funds held in reserve for reallocation to various business units and accounts. This object is for budgetary purposes. Spending out of this object code is not allowed.
6820	Discounts	Accounts Payable account used to track discounts on invoices
6821	Cost Invoice Variance	Accounts Payable account used to track cost invoice variances
7020	Transfers	Used to record transfers of funds between different accounts.
7040	Depreciation/Amortization	Used for writing off the annual portion of deterioration of capitalized equipment, building or land improvements. This charge is based on proration of the asset cost over its estimated life.