

Budget Category	Account Code	Name	Description	Restrictions
STATE PAYROLL & OVERTIME Compensation of employees holding classified service positions, Board of Governors positions and for hours worked in excess of scheduled workweek or on a legal holiday specified by statute or regulation				
STATE	5205	Classified-Holiday	Compensation of employees holding permanent positions in the classified service for hours worked on a legal holiday specified by statute or regulation.	BiWeekly Payroll only
STATE	5210	Classified-Permanent	Compensation of employees holding permanent positions in the classified service for hours worked and/or authorized leave discharge during their scheduled workweek.	BiWeekly Payroll only
STATE	5215	Classified-Permanent Overtime	Compensation of employees holding permanent positions in the classified service for hours worked in excess of their scheduled workweek.	BiWeekly Payroll only
STATE	5219	Overtime Transfers	Compensation of FacilitiesServices employees for hours worked in excess of their scheduled work week.	BiWeekly Payroll only
STATE	5220	Classified-Limited	Compensation of employees holding limited period positions in the classified service – seasonal positions, additional positions due to extraordinary conditions or emergency appointments covered by Form CS-16.	BiWeekly Payroll only; do not budget in this code, use 5210
STATE	5225	Classified-Limited Overtime	Compensation of employees holding limited period positions in the classified service for hours worked in excess of their scheduled workweek.	BiWeekly Payroll only
STATE	5228	Holding Account	Budgeted Vacancies - Reinvestment, or Regular Vacancies.	For Budgeting Purposes Only
STATE	5229	Release Time	Release time, LWOP, etc. Release time must be transferred to this code from Biweekly payroll codes before funds can be transferred to any another account for use.	For Budgeting Purposes Only
STATE	5250	Nonclassified	Compensation of employees holding permanent positions under control of the Board of Governors for Higher Education.	BiWeekly Payroll only
STATE	5251	Nonclassified-Limited-Fulltime	Compensation of employees holding limited period positions under control of the Board of Governors for Higher Education.	BiWeekly Payroll only; do not budget in this code, use 5250
STATE	5255	Nonclassified-Part Time	Compensation of employees holding permanent part-time positions under control of the Board of Governors for Higher Education.	BiWeekly Payroll only; do not budget in this code, use 5250
STATE	5256	Nonclassified-Holiday	Compensation of employees in the non-classified service for hours worked on a legal holiday specified by statute or regulation.	BiWeekly Payroll only
STATE	5257	Nonclassified-Elig OT per FLSA	Compensation of employees holding nonclassified positions who are eligible for OT due to changes in the FLSA under control of the Board of Governors for Higher Education.	BiWeekly Payroll only; do not budget in this code, use 5250
STATE	5258	Nonclassified-Overtime	Compensation of employees in the non-classified service for hours worked in excess of their scheduled workweek.	BiWeekly Payroll only
FRINGE BENEFITS Payments made by URI on behalf of employees for health insurance, retirement, and taxes				
FRING2	5202	Compensated Absences	Amounts of vested and accumulated vacation and sick leave. (compensated absences)	
FRING2	5216	Termination Costs	Payments to eligible employees upon retirement from state service in accordance with personnel rules and regulations.	
FRING2	5218	Med Ins Coverage Waiver Bonus	Agency cost of the annual cash bonus paid to employees who waive participation in private health insurance plans purchased by the state. The bonus is paid to an employee, if his spouse, who is not a state employee, is covered by another private health insurance plan, and the employee waives participation in the state's health insurance plans. The bonus is pro-rated.	
FRING2	5259	Retire Inct Ls Bonus	Retirement Incentive Lump Sum Bonus	
FRING2	5270	27th Payroll Accrual	Payroll accrual for the 27th pay period which occurs every 11 yrs.	
FRING2	5271	FICA for Termination Costs	FICA (Social Security Tax) for retirement costs.	
FRING2	5280	Emp Ret-State Contribution	URI cost of the amount paid on behalf of employees into the public employee retirement system related to retirement (see 5293 for retiree health insurance component) . The contribution rate is applied to the gross payroll amount each biweekly payroll period and paid into the retirement system.	
FRING2	5281	Social Security-Fica	URI cost of the amounts paid on behalf of employees to the Social Security Administration for old age, sickness, disability or hospital insurance. The contribution matches the employee contribution (payroll deduction).	
FRING2	5282	Unemp. Comp - State Employ	URI cost of the amounts paid to former employees who were terminated from state service and receive unemployment compensation.	
FRING2	5283	Assessed Fringe Benefit Alloc	Assessment against University biweekly payroll (FY 2002 rate was 3.8%) used to fund payments relating to workers' compensation charges, unemployment payments, and payments to employees for unused vacation and sick leave at time of retirement or termination from State service.	
FRING2	5284	Employee Group Life Insurance	URI cost of the amounts paid on behalf of employees for basic group life insurance.	
FRING2	5285	Emp Ret/Aes/Fed Ret	State contribution to Federal Retirement System (US Civil Service)	
FRING2	5286	Tiaa	URI cost of the amount paid on behalf of employees to TIAA for tax shelter annuities and/or for retirement purposes.	
FRING2	5287	Disability Insurance-Tiaa	URI cost of premiums paid on behalf of employees to TIAA for disability insurance.	
FRING2	5289	Staff Benefits Allocation	Allocation of staff benefit costs that are related to employee benefits allowable under OMB Circular A-21. Certain benefits cannot be charged directly at time of occurrence.	
FRING2	5291	Employer Cost Medicare	State contribution for employees covered by Medicare in lieu of participation in private health insurance coverage.	
FRING2	5293	Employer Cost - ERS Retiree Health Insurance	URI cost of the amount paid on behalf of employees into the public employee retirement system related to retiree health insurance (see 5280 for retirement component) . The contribution rate is applied to the gross payroll amount each biweekly payroll period and paid into the retirement system.	
FRING2	5294	Employer Cost-Ret Medical Ins	State contribution to restricted employee's retirement fund for retiree's health insurance. State percentage is based on the former employee's length of service.	
FRING2	5295	Employee Medical Insurance	URI cost of the amount paid on behalf of employees participating in a private health insurance plan (Blue Cross HealthMate).	
FRING2	5296	Health Benefits - Grads	Health Services insurance benefit for graduate students.	
FRING2	5297	Employer Cost-Dental Care	Cost of the amount paid for dental care coverage on behalf of employees participating in a private health insurance plan.	
FRING2	5298	Employer Cost-Vision	Cost of the amount paid for vision care coverage on behalf of employees participating in a private health insurance plan.	
INHOUSE PAYROLL Compensation of Inhouse payroll employees for student help, grads, contract employees such as lecturers, advisors, and research related services.				
INHSPAYRLL	5201	Teacher Assistant Supervisors	Compensation of internal payroll employees holding positions as teacher assistant supervisors.	Peoplesoft HR Only
INHSPAYRLL	5203	Cell Phone Stipend	Stipends for those positions authorized for URI cell phone usage.	See Controller Website - Policies & Procedures for Eligibility Criteria. Peoplesoft HR Only
INHSPAYRLL	5237	EEC - Hourly Personnel	Compensation of internal payroll employees holding the following positions – lifeguards, trail crew, trail crew leader, program specialist, waterfront manager, wildflower walk leader, farm chores.	Peoplesoft HR Only
INHSPAYRLL	5238	Recreation Services	Compensation of internal payroll employees providing recreation services-aquatic instructors, specialty instructors, facilities supervisors, sailing instructors, personal trainers, summer lifeguards, club sport coaches, sports clinician.	Peoplesoft HR Only
INHSPAYRLL	5239	Student Help-College WorkStudy	Wages paid to undergraduate students under the college work-study program.	Peoplesoft HR Only
INHSPAYRLL	5240	Student Help-IPR	Wages paid to undergraduate students. (Exception: College Work Study)	Peoplesoft HR Only
INHSPAYRLL	5241	Athletic Events,Etc	Compensation of internal payroll employees holding positions as athletic event personnel – event managers, announcers, clock operators, scorers, shaggers, visiting team hosts, DJs and statisticians.	Peoplesoft HR Only
INHSPAYRLL	5242	Classified-Limited-Internal	Compensation of internal payroll employees holding limited period positions in the classified service; for example, seasonal positions.	Peoplesoft HR Only

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INHSPAYRLL	5243	Sum Ses Advisors & Coordinator	Compensation of internal payroll employees holding positions as summer session advisors and coordinators.	Peoplesoft HR Only
INHSPAYRLL	5244	Performing Artists	Compensation of internal payroll employees holding positions as performing artists, music instrument instructors, artists' models.	Peoplesoft HR Only
INHSPAYRLL	5245	Nonclassified-Limited	Compensation of internal payroll employees holding limited period positions normally performed by nonclassified employees under control of the Board of Governors for Higher Education.	Peoplesoft HR Only
INHSPAYRLL	5246	Special Programs - Personnel	Compensation of internal payroll employees holding positions as special programs personnel –psychological testing, seminars, non-credit courses, crime scene investigation instructors.	Peoplesoft HR Only
INHSPAYRLL	5247	CCE Sprg perCourse Instructors	Compensation of internal payroll employees holding positions as CCE instructors for Spring semester.	Peoplesoft HR Only
INHSPAYRLL	5248	Nonclassified Ret Payments	Compensation of retirement payments (ERIP) to eligible non-classified employees.	Peoplesoft HR Only
INHSPAYRLL	5249	Medical Duties	Compensation of internal payroll employees who are part-time physicians and on call hours.	Peoplesoft HR Only
INHSPAYRLL	5252	Nonclassified-Grad Assistant	Compensation of graduate assistant students under control of the Board of Governors for Higher Education.	Peoplesoft HR Only; Fund 100 only (certain exceptions apply)
INHSPAYRLL	5253	Nonclassified - Grad Research Ast.	Wages paid to graduate research assistant students.	Peoplesoft HR Only
INHSPAYRLL	5254	Teaching Fellows	Stipends for teaching fellows appointed by federal agencies	FUND 500 ONLY
INHSPAYRLL	5272	Acad Advisors & Coordinators	Compensation of internal payroll employees holding positions as academic advisors and coordinators.	Peoplesoft HR Only
INHSPAYRLL	5273	EEC Daily Personnel	Compensation of internal payroll employees providing environmental education – field teachers, day camp personnel, earth camp personnel teen expedition personnel, etc. Employees are paid on a daily basis.	Peoplesoft HR Only
INHSPAYRLL	5274	Sum Sesn perCourse Instructors	Compensation of internal payroll employees holding positions as summer session instructors.	Peoplesoft HR Only
INHSPAYRLL	5275	CCE Fall perCourse Instructors	Compensation of internal payroll employees holding positions as CCE instructors for Fall semester.	Peoplesoft HR Only
INHSPAYRLL	5276	Summer Recontracting	Compensation of internal payroll employees under summer re-contracting.	Peoplesoft HR Only
INHSPAYRLL	5277	Summer Research Faculty	Compensation of internal payroll employees holding positions as summer research faculty.	Peoplesoft HR Only
INHSPAYRLL	5278	Per Course Instructors	Compensation of internal payroll employees holding positions as per course instructors teaching two or less courses.	Peoplesoft HR Only
INHSPAYRLL	5279	Postdoctoral Fellowship	Compensation to post-doctoral fellows - internal payroll.	Peoplesoft HR Only

OPERATING NON-DISCRETIONARY				
Includes expenditures related to telephone, printing, central mail and automotive services.				
OPER1	5320	Telephone-Cellular And Mobile	Includes all charges for cellular or mobile telephone services, i.e., local, roaming, long distance, etc.	
OPER1	5321	Postage	Includes all expenditures for communication through the use of the postal services – parcel post charges, rental of post office boxes, stamps and cost of stamped envelopes.	
OPER1	5322	Telephone	Includes all expenses for land-based local telephone service, telegraph and messenger services by voice and/or data transmission.	
OPER1	5325	Freight/Cartage/Express	Freight expenditures are to be coded to the same expenditure class as the major item.	
OPER1	5326	Insurance	Includes all expenses for surety bonds, casualty, burglary, fire and marine insurance.	
OPER1	5327	Telephone-Long Distance Calls	Includes all land-based long distance telephone tolls.	
OPER1	5330	Automatic Printing Services	Internal printing services – department charge back.	
OPER1	5331	Bnd/Embossing/Photo/Print Chg	Includes all costs for the printing and duplicating of reports, forms and stationary; binding of documents and books; photographing; developing; photo static copies and blueprinting.	
OPER1	5351	Auto Maintenance	All expenses for gasoline, oil, tires, automotive repairs, parts and supplies for the operation and maintenance of cars, trucks, forklifts, etc.	
OPER1	5401	Fuel Oil-#1	Purchase of home heating oil for heating structures and hot water.	
OPER1	5402	Fuel Oil-#2	Purchase of home heating oil for heating structures and hot water.	
OPER1	5403	Fuel Oil-#4	Purchase of home heating oil for heating structures and hot water.	
OPER1	5404	Fuel Oil-#6	Purchase of home heating oil for heating structures and hot water.	
OPER1	5405	Fuel (Coal)	Purchase of coal for heating purposes	
OPER1	5406	Fuel (Gas)	Purchase of pipeline or bottled gas used for heating structures and hot water.	
OPER1	5407	Steam Heat	Purchase of steam under a Steam Service Agreement with ERI Services, Inc.	
OPER1	5408	Electric Mgt Fees	Electric management fees	
OPER1	5409	Electric-Central Utility Fund	Electric service used for heating, hot water, light and power. Billing for service from Central Utilities Fund.	
OPER1	5410	Electricity (Hhlp)	Electric service used for heating, hot water, light and power. Billing for service direct from electric utility company.	
OPER1	5411	Water	Expenditure for water provided by public water utility company.	
OPER1	5412	Sewer Use Charge	Expenditures for use of sewer pipeline for disposal of waste.	
OPER1	5413	Steam Plant User Fee	Monthly charges for services under the Steam Service Agreement.	
OPER1	5415	Energy - NORESCO	Energy Savings Project	

OPERATING-DISCRETIONARY, CAPITAL, AND PURCHASED SERVICES				
Includes all operating, capital and purchased service expenses for the maintenance and functioning of the University excluding telephone, utilities, printing, mail and automotive expenses				
OPER2	5260	Consultants No F&A	Charges incurred for the contractual services rendered by non-employees – doctors, health care services, laboratory services, medical consultants, veterinarian (including animal testing), and nurses.	Requires a college requisition
OPER2	5261	Medical Services	Contractual services by non-employees – architects and engineers.	Requires a college requisition
OPER2	5262	Arch/Engr Services	Contractual services by non-employees – intermittent lecturers, education consultants, entertainers, artists, performers, honorariums, interpreters/translators, photography services.	Requires HR Approval
OPER2	5262	Lec/Edu/Pro/Art Services	Contractual sanitary services – cleaning of buildings, extermination services, radon testing, laundry and towel supply, Snow removal, rubbish removal, lawn mowing, asbestos abatement, water/soil testing, carpet cleaning, Freon removal and tree trimming.	Requires a college requisition
OPER2	5264	Bldg/Ground Maintenance Serv	Contractual services for security and fire protection.	Requires a college requisition
OPER2	5265	Security Services	Charges incurred for the contractual services of attorneys and other cost directly related to legal services – charges for arbitrators/mediators and paralegals.	Misc. Enc. Approved by Legal and VP Office
OPER2	5266	Legal Services	Contractual services for accounting, auditing, actuaries, appraisers, economists, management services, public relations.	Requires a college requisition
OPER2	5267	Mgt/Audit Services	All other special services of non-employees – catering, landscape design, surveyors, writers, movers, towers, piano tuners, psychological testing services, etc.	Requires a college requisition
OPER2	5269	All Other Special Services	Transfer of a research program deficit to Deans' overhead	
OPER2	5300	Deficit Transfers	Cash advance to URI personnel for foreign travel.	FUND 500 ONLY
OPER2	5310	Foreign Cash Advances		FUND 500 ONLY
OPER2	5311	Foreign Cash Advances		FUND 500 ONLY
OPER2	5323	Office Expense	Includes all supplies and expenses for the maintenance of an office which are not otherwise specifically classified (ie: partitions, chairs, signs, etc). Excludes office equipment maintenance services and repairs which should be coded in the repairs categories.	

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OPER2	5324	Dues & Subscriptions	All expenditures for organizational memberships, information or rating services and subscriptions to periodicals.	
OPER2	5328	Bank Service Charges	Bank fees and service charges.	
OPER2	5329	Internet Services	Charges for Internet access.	
OPER2	5332	Advertising	Includes all types of commercial and promotional advertising services including Cigar advertising for student positions, URI logo'd items used in promotional events, etc.	
OPER2	5333	Research Supplies	Supplies relating to research areas	FUND 500 ONLY
OPER2	5334	Radioactive Materials		
OPER2	5346	Nets-Data Services	Networking Technology Services- all charges related to network connections and problems.	
OPER2	5347	Nets-Video Services	Networking Technology Services- all charges related to Internet video and video conferencing.	
OPER2	5348	Box Office Fees		
OPER2	5352	Rental-State Personal Cars		
OPER2	5361	Repair-Building & Structure	Normal building maintenance and repairs that do not add value to the asset or materially extend the asset lives (<\$50,000). Includes maintenance service contracts for elevators only.	
OPER2	5362	Repair-Highways/Walks	Repairs and maintenance of roads, bridges, driveways and walks. (<\$50,000). Includes such items as cold patches, etc.	
OPER2	5363	Other Repairs	Other expenses for repairs such as furniture and office equipment. Includes all equipment maintenance service contracts excluding elevators.	
OPER2	5381	Rental/Outside Property	Rental of outside property- all expenses for the use of land and structures not owned by the State.	
OPER2	5382	Rental/Equipment	Rental of equipment (regardless of total amount over the life the equipment)- all expenses for the use of equipment including office equipment not owned by the State. If equipment is hired with an operator, the operator cost is included in the rental charge.	
OPER2	5383	Rental/Clothing	All expenses for the rental of uniforms, caps, gowns, pants, shirts not owned by the State which are laundered & replaced on a regular basis.	
OPER2	5384	Property Rental - Ripba		
OPER2	5385	Rental-State Property	Rental expense for the use of land and structures owned by the State.	
OPER2	5390	Food Unprepared	Purchase of unprepared food for dining halls, Memorial Union, W. Alton Jones and other areas where it is needed for research.	
OPER2	5391	Baked Goods		
OPER2	5392	Dairy Goods		
OPER2	5393	Meat		
OPER2	5394	Produce/Grocery		
OPER2	5395	Specialty Food Snack		
OPER2	5420	Cloth & Material	Includes all expenditures for clothing, uniforms, other wearing apparel and clothing materials including footwear for employees of the state (ie: Police/Safer and risk uniforms). Team Uniforms should use 5432 (Educational/Recreational Supplies)	
OPER2	5421	Safety Equipment	Safety glasses, dust masks, protective gloves, rubber gloves, first aid kits, etc.	
OPER2	5429	Dining Smallwares	Small wares used by Dining Services.	
OPER2	5430	Linens	Purchase of linens used at Health Services and Alton Jones.	
OPER2	5431	Agr/Hor/Fish Sup/Expense	Includes all expenses for insecticide sprays, feed, seeds, fertilizers, containers for farm products; expenses for farms, gardens, landscaping; and expenses for fishery supplies.	
OPER2	5432	Educ/Recreational Supplies/Exp	Expenditures for items used for educational and recreational purposes- includes laboratory supplies. Only used if not covered by another code. Includes research analytical support.	
OPER2	5433	Hse/Lnd/Clean Sup/Expense	Kitchenware, dishes, knives, forks, spoons; laundry, cleaning and disinfecting supplies; and other supplies for housekeeping purposes.	
OPER2	5434	Medical/Surgical/Lab Suppl/Exp	Includes all expenditures for small instruments, scientific tools and other technical supplies used for medical purposes. Excludes educational lab supplies (use 5432).	
OPER2	5435	Supplies- Non F&A	Research supplies that do not bear facilities and administrative costs (F&A)	FUND 500 ONLY
OPER2	5436	Highway/Landscape Supply/Exp	Includes all expenditures for traffic signs, salt, sand, snow fencing, and road landscaping supplies including items such as mulch, loam, etc.	
OPER2	5437	Building/Machine Supplies/Exp	Includes all expenses for small tools, machine lubricating oils and greases, light bulbs, shop supplies, etc.	
OPER2	5438	Central Services	Includes all expenditures for central services as rendered by the Department of Administration.	
OPER2	5439	Medicines/Drugs	Includes all expenditures for medicines and drugs for animals, people and educational purposes.	
OPER2	5440	Mis/Educ Fac		
OPER2	5441	Staff Educational Supplies/Exp	Includes tuition payments for job related training and education of employees. Also, includes expenses for supplies used for educational and research purposes of staff members.	
OPER2	5442	Computer Supplies	Purchase of computers and supplies (diskettes, magnetic tapes, computer paper, printer ribbon, etc.) having a cost of less than \$5,000.	
OPER2	5443	NBC Computer	Charge backs to departments for services provided by the Narragansett Bay Campus Computer Center.	
OPER2	5444	Equipment Development	Charge backs for equipment development expenses incurred by GSO or Engineering.	
OPER2	5445	Computer Software	Purchase of computer software and databases having a cost of less than \$5,000. Also includes yearly software licensing.	
OPER2	5446	Subcontracts > \$25k	Subcontracts greater than \$25,000.	FUND 500 ONLY
OPER2	5447	Subcontracts < \$25k	Subcontracts less than \$25,000.	FUND 500 ONLY
OPER2	5448	Cost Center Charges	Cost center charges for internal vendors.	
OPER2	5449	Physical Plant Maint/Repair	Includes all expenses for physical plant maintenance and repairs provided by Facilities & Operations.	
OPER2	5450	Physical Plant Auto Maint Exp		
OPER2	5451	Laundry	Purchase of laundry services.	
OPER2	5452	Technicians Rate	Technicians Rate	
OPER2	5455	All Other Operating Suppl/Exp	All expenditures for operating supplies not otherwise classified.	Not available for use for Online Requisitioning. Must find alternate account.
OPER2	5456	Foreign Exchange Gain/Loss	Foreign exchange gain/loss	
OPER2	5458	Office/Supplies Exp-Ram Card	Internal purchases of office supplies with the Ram Card	
OPER2	5463	Ship Rate	Ship rate	
OPER2	5477	Supplemental Pension/Erl Ret	Monthly retirement pension supplement paid to qualified state employees who retired from state service in 1983 in accordance with 83H-5149, SUB.A, Article VI.	
OPER2	5480	Participant Support Other- NSF	Supplies for trainees or participants (not employees) supported by NSF	FUND 500 ONLY
OPER2	5481	Participant Suppt Stipends- NSF	Stipends for trainees or participants (not employees) supported by NSF	FUND 500 ONLY
OPER2	5482	Participant Suppt Subsistence	Subsistence costs for trainees or participants associated with training, workshops and symposia	FUND 500 ONLY
OPER2	5483	Part Supp Stipend Non-F&A	Stipends for trainees or participants (not employees) supported by NSF that do not bear F&A	FUND 500 ONLY
OPER2	5484	Part Supp Subsistence Non-F&A	Subsistence, costs associated with training, workshops and symposia that do not bear F&A	FUND 500 ONLY
OPER2	5485	Part Supp Other Non-F&A	Supplies for trainees or participants (not employees) supported by NSF that do not bear F&A	FUND 500 ONLY
OPER2	5488	Death Benefit/Pre-retirement	Lump sum benefit to estate/beneficiary of an employee who deceases while employed.	

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OPER2	5495	Suppl Pension & Health Ret	Retirement pension supplement or health insurance retirement benefit for qualified employees.(2nd special retirement plan 8/31/86--12/31/86)	
OPER2	5501	Wine/Alcohol/Beer	Wine/Alcohol purchases for resale during events (Alton Jones weddings, etc)	
OPER2	5535	Computer Supply - Purchases	All expenditures for computer hardware and peripheral devices for resale.	Fund 250 Only (Bookstore)
OPER2	5537	Software Purchases	Purchase of software and databases for resale.	Fund 250 Only (Bookstore)
OPER2	5539	Magazine - Purchases	Purchase of magazines for resale.	
OPER2	5540	Text Books-Purchases	Purchase of new textbooks for resale.	Fund 250 Only (Bookstore)
OPER2	5541	Used Books-Purchases	Purchase of used textbooks for resale.	Fund 250 Only (Bookstore)
OPER2	5542	Trade Books-Purchases	Purchase of trade books for resale.	Fund 250 Only (Bookstore)
OPER2	5543	Supplies-Purchases	Purchase of supplies for resale.	Fund 250 Only (Bookstore)
OPER2	5544	Novelties & Gifts-Purchases	Purchase of novelties and gifts for resale.	Fund 250 Only (Bookstore)
OPER2	5545	Food & Sundries-Purchases	Purchase of food and sundries for resale.	Fund 250 Only (Bookstore)
OPER2	5547	Clothing-Purchases	Purchase of clothing for resale.	Fund 250 Only (Bookstore)
OPER2	5548	Computer Equipment- Purchases	Purchase of computer equipment for resale	Fund 250 Only (Bookstore)
OPER2	5549	Inst. Computer Sales Expense		
OPER2	5560	Programming	Computer programming.	
OPER2	5565	Sales Tax	Payments for all sales taxes.	
OPER2	5566	NRA Tax		
OPER2	5682	Prompt Payment Interest	Interest expense related to a non-prompt payment to a vendor.	
OPER2	5600	Depreciation Expense		Controller Use
OPER2	5650	Amortization		Controller Use
OPER2	5686	Interest Expense - Capital Lease		Controller Use
OPER2	5690	Bad Debt Expense	Provisions for interest and principal payments with respect to long-term borrowing.	
OPER2	5701	Royalties, Licenses, Permits	Payment of royalties, licenses, permits.	
OPER2	5740	Participant Support Trvl- NSF	Travel for participant support trainees or participants	
OPER2	5741	Mileage Allowance/Personal Car	Reimbursement for the use of privately owned automobiles for state business, in accordance with State Travel Regulations.	
OPER2	5742	Out-Of-State Travel	Includes all expenses incurred while traveling out of state on official state business.	
OPER2	5743	Other Travel	Includes all other travel expenses, such as fares (toll bridges, bus, ferries) and subsistence in connection with travel within state.	
OPER2	5744	Domestic-Nonemployees	Domestic travel by non-university employees (i.e. guest lecturers, job candidates, consultants, etc.)	
OPER2	5745	Foreign Travel	Expenses incurred while traveling in a foreign country on official state business.	
OPER2	5746	Foreign-Nonemployees	Foreign travel by non-university employees((i.e. guest lecturers, job candidates, consultants, etc.)	
OPER2	5747	Team Travel	Travel expenses of an organized athletic team.	
OPER2	5748	Recruiting Expenses	Travel by University personnel to recruit new students to the University.	
OPER2	5749	Domestic Travel - No F&A	Domestic travel funded by grants that do not bear F&A	FUND 500 ONLY
OPER2	5750	Part Supp Travel Non- F&A	Travel for participant support trainees or participants that does not bear F&A	FUND 500 ONLY
OPER2	5751	Foreign-Travel No F&A		
OPER2	5752	Foreign-Trav. 60days prior app		
OPER2	5753	Pre/post Season Team Travel		
OPER2	5801-5835			For Enrollment Services use only.
OPER2	5999	Carry Forward Fund Balance Budget	Reflects the fund balance carry forward budget from the prior fiscal year for specific funds (101, 110, 125, etc). For budget purposes only, no expenses relate to this item.	Budgetary use only
OPER2			Purchase of software and databases having a cost of \$5,000 or more and anticipated service life of one year or more. Do not use for desktop/laptop computer software (use 5442) Note: Software licenses where the unit price is less than \$5,000 should be coded 5445. For yearly license renewals see operating.	Individual Item cost of \$5,000 or more
OPER2	9649	Computer Software		
OPER2	9654	Other Equipment	Charges for nonexpendable, tangible personal property having an anticipated service life of one year or more and a cost of \$5,000 or more. Includes purchase, delivery, installation and cost of attachments required to operate the item when part of original purchase.	Individual Item cost of \$5,000 or more
OPER2	9655	Construction in Progress	Expenditures related to stages of construction on capital projects. (over \$50,000) Capital cost include material labor, supervision, overhead cost. Project may cross over fiscal years.	Individual Item cost of \$5,000 or more
OPER2	9656	CIP - A&E & Consulting Services	Contractual architects and engineers services for capital projects (Building and Land).	Individual Item cost of \$5,000 or more
OPER2			Charges incurred to acquire land and to place it ready for use. Charges include 1) Purchase price; 2) closing cost; 3) cost incurred in preparing the land in condition ready for its intended use; 4) assumption of liens and mortgages of the property; 5) improvements made to the land that have indefinite lives and are permanent in nature.	Individual Item cost of \$5,000 or more
OPER2	9657	Land		
OPER2	9658	Land Improvements	Improvements to land with limited lives (over \$50,000)	Individual Item cost of \$5,000 or more
OPER2			Purchase of computer equipment having a cost of \$5,000 or more and anticipated service life on one year or more. Includes purchase, delivery, installation and cost of attachments required to operate computer. For yearly licence renewals see operating.	Individual Item cost of \$5,000 or more
OPER2	9660	Computer Equipment		
OPER2	9669	Components	Self-constructed equipment costing \$5,000 or more and an estimated useful life of more than one year. Cost should include materials, direct labor, and applicable overhead incurred to fabricate the equipment	Individual Item cost of \$5,000 or more
DEBT SERVICE, STUDENT AID AND INDIRECT COST				
Includes expenditures related to: debt service payments (interest, principal and capital leases); Student Financial Aid expenses and Payment of legal claims; and overhead recovery.				
OTHER	5683	Interest Expense	Interest expense on Sinking Fund and serial bonds.	
OTHER	5684	Bond Administrative Charges	Administrative fees charged by the trustee on serial bonds.	
OTHER	5685	Bond Principal Payments	Principal payments on Sinking Fund and serial bonds.	
OTHER	8797	Lease Purchases	Lease purchases regardless of total cost over the life of the lease - photo copiers, etc. that results in state ownership. (If not, see 5382 Rental/Equipment.)	
OTHER	6582	Student Aid	Aid given for educational expenses to students who are degree candidates.	
OTHER	6583	Graduate Assistant Fee Waiver		
OTHER	6585	Claims	Payment of claims – lawsuits, EPA, etc.	
OTHER	7731	Standard Overhead	Allocation of standard overhead costs to grants and contracts.	
OTHER	7732	Fixed Fee	Fixed fees associated with overhead recovery.	
OTHER	7745	Provost Share Overhead	Allocation of overhead costs to provost.	
OTHER	7896	Auxiliary-Indirect Cost	Allocation of overhead costs to auxiliary enterprises. (indirect costs)	
FROZEN ACCOUNT CODES				
Old, inactive, or non-expense account codes not to be used				
0000, 1XXX, 2XXX, 3XXX, 4XXX, 5001, 5140, 5200, 5202, 5211, 5217, 5214, 5227, 5230-5236, 5268, 5521, 5600, 8930, 9442, 9650, 9651, 9659, 9661-9668, 9700-9764, 5414, 5582, 5454				

Last Revised 3/25/10
URI Budget Office

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