

EAP STUDY CENTER EXPENSE CATEGORIES

Expense Category	Detailed Description (used by UOEAP Finance)
<u>PERSONNEL:</u>	
Liaison Directors (Non-UC)	
Salaries	
Taxes	
Benefits	
Local National Staff	
Salaries	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Salaries - Overtime	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Salaries - Bonus/Overtime	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Salaries - Bonus/Excursions	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Salaries - Bonus/Other	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Taxes	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Benefits	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Retirement/Severance	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
(Includes Pension Accruals or Termination Indemnities)	
Professional Development	EMPL/STDNT TRAINING/DEV & CONFERENCES
<u>INSTRUCTIONAL COSTS:</u>	
Tuition (Contractual student educational fees)	EMPL/STDNT TRAINING/DEV & CONFERENCES
Institutional Services (e.g. Accent, MVI)	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Instructors Salaries Onsite (Non-UC)	
Salaries	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Taxes	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Benefits	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Summer Program & ILP Instruction (incl. Off cycle summers)	
Salaries	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Taxes	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Instructional Facilities	SPACE RENTAL/LEASE OFF-CAMPUS
Instructional Materials	PERMITS LAB/SHOP INSTRUMENTS AND SUPPLIES/PRACTICE FOOTBALL FIELD OFFICE SUPPLIES/TELEVISION CABLES [PENS, PAPER, BINDERS, CALCULATORS] BOOKS & MAPS FOR DEPT USE FILM/VIDEO RENTALS
<u>TRAVEL & ENTERTAINMENT:</u>	
Administrative Travel: Study Center	CAR ALLOWANCE [MILEAGE]
(For study ctr. administrative travel outside the U.S., paid by Study Center)	TRAVEL - FOREIGN [include ILP TRAVEL] REPAIRS-OTHER EQUIP [AUTOMOTIVE REPAIRS] FUEL/LUBRICANTS
Special Events	TRAVEL - FOREIGN FOOD & BEVERAGE, BUSINESS CONFER & MTGS [NO ALCOHOL] ENTERTAINMENT-FOOD & BEVERAGE [INCLUDES ALCOHOL]
Administrative Fund (entertainment, gifts)	PROMOTIONAL MATERIALS & SERVICES [eg MEMORABILIA, SOUVENIRS FOR INST'L PROM] ENTERTAINMENT-FOOD & BEVERAGE [INCLUDES ALCOHOL] FOOD & BEVERAGE, BUSINESS CONFER & MTGS [NO ALCOHOL] DONATIONS AND CONTRIBUTIONS
<u>OFFICE SUPPORT:</u>	
Outside Professional Service Contracts	CONSULTANTS/PROFESSIONAL SVCS-NON UNIV
Office Supplies	COPYING SUPPLIES OR EQUIPMENT [<\$200] FOOD [OFFICE WATER]

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	OFFICE SUPPLIES/TELEVISION CABLES [PENCILS, PAPER, BINDERS, CALCULATORS] PHOTOGRAPHIC SUPPLIES
Mail Services	MESSENGER/COURIER [EXPRESS MAIL] OUTGOING MAIL CHARGES [MAIL]
Banking Expenses	BANK ADMINISTRATIVE CHARGES [bank fees, interest earned and exchange rate fluctuations]
Equipment, Lease/Rental	LEASE/RENTAL - COMPUTER HARDWARE LEASE/RENTAL - COPYING EQUIPMENT LEASE/RENTAL - OTHER OFFICE EQUIPMENT LEASE/RENTAL - FURNITURE & FIXTURES LEASE/RENTAL - OTHER EQUIPMENT
Equipment, Purchase	TELEPHONE EQUIPMENT COPYING SUPPLIES OR EQUIPMENT [<\$200] OTHER OFFICE EQUIPMENT [< \$200] NON-INVENT EQUIP \$200-1499-COPYING EQUIP [use for amounts up to \$4,999] THEFT SENS EQUIP \$200-\$1499-OFFICE EQUIP [use for amounts up to \$4,999] THEFT SENS EQUIP \$200-\$1499-OTHER EQUIP [use for amounts up to \$4,999] INVENTORIAL EQUIPMENT-COPYING EQUIPMENT [> \$5,000] INVENTORIAL EQUIPMENT-OFFICE EQUIP [>\$5,000] INVENTORIAL EQUIPMENT-OTHER/EQUIP INVENTORIAL EQUIP.-LAB/SPEC. EQUIPMENT [> \$
Equipment, Repair	REPAIRS-COPYING EQUIPMENT REPAIRS-OFFICE EQUIPMENT REPAIRS-FURNITURE & FIXTURES REPAIRS-OTHER EQUIP
Copying/Reproduction Services	COPYING SERVICES
Furniture & Furnishings	FURNITURE & FIXTURES [NON-INVENTORIAL] INVENTORIAL EQUIPMENT-FURN & FIXTURES [> \$5,000]
Maintenance Agreements	MAINT/SVC AGREEMENT-COPYING EQUIPMENT MAINT/SVC AGREEMENT-OFFICE EQUIPMENT MAINT/SVC AGREEMENT-OTHER EQUIP MAINT/REPAIRS-BUILDINGS [SERVICE AGREEMENT]
Books/Subscriptions (For SCtr "owned" books)	BOOKS & MAPS FOR DEPT USE SUBSCRIPTIONS [MEMBERSHIP FEES/ SUBSCRIPTIONS]
Publication Printing	PRINTING OF PUBLICATIONS ART/PHOTO SERVICES BOOKBINDING
Memberships	MEMBERSHIPS, BUSINESS AND PROFESSIONAL MEMBERSHIPS/SOCIAL AND CIVIC
Telephone Service	TELEPHONE TOLLS
Internet Access	TELEPHONE-OTHER [INTERNET]
Other Administrative Expenses	LOSSES FROM THEFT SUNDRIES SURPLUS PROPERTY SALES LESS THAN \$1000
<u>TECHNOLOGY:</u>	
Hardware, Purchase (Includes all hardware purchases regardless of cost or inventory status)	COMPUTING SUPPLIES OR HARDWARE [<\$200] THEFT SENS EQUIP \$200-1499-COMP HARDWARE [use for amounts up to \$4,999] INVENTORIAL EQUIPMENT-COMPUTER HARDWARE [COMPUTERS > \$5,000]
Hardware, Maintenance/Repair	MAINT/SVC AGREEMENT-COMPUTER HARDWARE REPAIRS-COMPUTER HARDWARE
Hardware, Service Contracts/Licenses	LEASE/RENTAL - COMPUTER HARDWARE

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Software, Purchase	COMPUTER SOFTWARE [ACQUISITION < \$5000]
Software, Service Contracts/Licenses	MAINT/SVC AGREEMENT-COMPUTER SOFTWARE COMP SOFTWARE LICENSE/RENTAL FEES
<u>FACILITIES:</u>	
Rent, Long Term	STORAGE SERVICE SPACE RENTAL/LEASE OFF-CAMPUS [LONG TERM]
Rent, Short Term <30 days	FACILITY RENTAL-SHORT TERM
Utilities	UTILITIES-OTHER
Insurance	INSURANCE
Custodial Services	CUSTODIAL SERVICES
Custodial Supplies	CUSTODIAL/CLEANING SUPPLIES
Facility Maintenance	MAINT/REPAIRS-BUILDINGS MISCELLANEOUS FACILITIES SERVICES [KEYS & SIGNS] HVAC SUPPLIES [HEATING , VENTILATION, A/C] LAMPS, BULBS, AND LIGHTING FIXTURES SECURITY/SAFETY MATERIALS & SUPPLIES [LOCKS & BOLTS]
Moving Expense	MOVING SERVICE [RELOCATING OFFICES]
<u>STUDENT SERVICES:</u>	
Student Medical Insurance	INSURANCE
Student Activities & Services	TRAVEL - FOREIGN ENTERTAINMENT-NON FOOD & BEVERAGE [SOCIAL ACTIVITIES, TICKETS, ROOM RENTAL, FOOD & BEVERAGE, BUSINESS CONFER & MTGS [NO ALCOHOL] SPACE RENTAL/LEASE OFF-CAMPUS [ROOM RENTAL & HOTEL] BOOKS & MAPS FOR STUDENT USE SUBSCRIPTIONS [DAILY NEWSPAPER] REPRINTS [READERS] OFFICE SUPPLIES [PAPER, INK FOR PRINTER]
Housing/Meals	FOOD & BEVERAGE, BUSINESS CONFER & MTGS [NO ALCOHOL] FINES AND PENALTIES CONSULTANTS/PROFESSIONAL SVCS-NON UNIV SPACE RENTAL/LEASE OFF-CAMPUS
Misc. Student Costs	MISCELLANEOUS FACILITIES SERVICES [KEYS & SIGNS] BAD DEBT EXPENSE - EDUCATIONAL ACTIVITIES FINES AND PENALTIES [Library Book Fines, etc.] CONSULTANTS/PROFESSIONAL SVCS-NON UNIV PATIENT CARE [UNREPAID STUDENT MEDICAL LOANS] ART SUPPLIES LAB/SHOP INSTRUMENTS AND SUPPLIES MEDICAL SUPPLIES PHOTOGRAPHIC SUPPLIES SUNDRIES [COMBS, TOOTHPASTE, ETC.]
Student Flights	TRAVEL - FOREIGN