| FREQUENTLY USED EXPENDITURE TYPES | DESCRIPTION OF COST |
|-----------------------------------|--|
| ALT Alteration and Renovation | ALTERATION – Work required for changing the interior arrangement or other physical characteristics of an existing facility or structure or installed equipment so that it may be more effectively utilized or adapted to a changed use as a result of requirements of a project. |
| CFR Food Services | CONFERENCE –Conference or training food and beverage services. |
| CFR Meeting Expenses | CONFERENCE –Conference or training meetings. |
| EQP Comm Equipment | EQUIPMENT – Communication equipment. Cost must be \$5,000 or more. |
| EQP IT Equip Other | EQUIPMENT – Information Technology equipment that is not classified in another minor category. Cost must be \$5,000 or more. |
| EQP Office Equipment | EQUIPMENT – Office Equipment. Cost must be \$5,000 or more. |
| EQP Other Equipment | EQUIPMENT – Any other equipment with a cost of \$5000 or more. |
| EQP Research Equipment | EQUIPMENT Equipment usable only for research, medical, scientific or other technical project activities. Cost must be \$5000 or more. |
| FPS Equipment Participant Support | FELLOWS & PARTICIPANT SUPPORT – Nonwage support payments for a person engaged in a nonacademic vocational or secondary school education and training program administered by the Research Foundation. |
| GNS Advertising Services | GENERAL SERVICES – Costs for print, videotape, radio, television or other media services. |
| GNS Architects | GENERAL SERVICES – Costs for outside architect services related to the project. |

| FREQUENTLY USED EXPENDITURE TYPES | DESCRIPTION OF COST |
|--------------------------------------|--|
| GNS Consultant Services | GENERAL SERVICES – General outside consulting services. |
| GNS General | GENERAL SERVICES – General services required for the project. |
| GNS IT Hardware Maintenance | GENERAL SERVICES – Hardware maintenance and support agreements (Information Technology) |
| GNS IT Services Other | GENERAL SERVICES – Information technology training and IT time-sharing services. |
| GNS IT Servs Software Licenses | GENERAL SERVICES – Software licenses and upgrades (Information Technology). |
| GNS IT Software Maintenance | GENERAL SERVICES – Software maintenance and support agreements (Information Technology). |
| GNS Lecturer | GENERAL SERVICES – A person having specialized knowledge of a particular subject who is engaged to convey this knowledge by discourse to an audience in return for an established fee. |
| GNS Other Professional Services | GENERAL SERVICES – Costs for professional services not otherwise classified. |
| LSB Building and Maintenance Repairs | LEASE & SERVICES BUILDING – Repairs to heating and cooling systems, elevators, fire alarms and window replacements as well as payments to electricians and plumbers. |
| LSB Real Prop Base Rent | LEASE & SERVICES BUILDING – Base rental payments for office, warehouse and storage space. |
| LSB Real Prop Utilities | LEASE & SERVICES BUILDING – Submetered utilities including electric, gas and steam billed directly by the landlord. |
| LSE Equip Main Repairs IT | LEASE & SERVICES BUILDING – Maintenance and repair of information technology equipment such as computers, printers, scanners and other computer related equipment. |
| OTR Miscellaneous Other | OTHER EXPENSES – Miscellaneous expenses. |
| PBS Telephone Services | PUBLIC SERVICES – Telephone and related communication costs. |

| FREQUENTLY USED EXPENDITURE TYPES | DESCRIPTION OF COST |
|-----------------------------------|---|
| PPP Outside Printing | POSTAGE & PUBLISHING – Outside printing of project or activity such as a book, monograph, pamphlet or scientific manual. |
| PPP Postage | POSTAGE & PUBLISHING – Postage for mailings. |
| PPP Publishing | POSTAGE & PUBLISHING – Publishing the results of project activities such as a book, monograph, pamphlet or scientific manual. |
| SUB Subawards above 25000 | SUBAWARDS – Costs of subawards above \$25,000. |
| SUB Subawards first 25000 | SUBAWARDS Costs of subawards up to \$25,000. |
| SUP Below Threshold Equipment | SUPPLIES – Equipment designated as below the \$5,000 equipment threshold. Supply cost must be less than \$5,000. |
| SUP Books and Periodicals | SUPPLIES – Subscriptions to journals, a print or prints of a published book or pamphlet and similar purchases of existing publications including books for students. |
| SUP Class General | SUPPLIES – Costs for general supplies. |
| SUP Class Hazard Chemicals | SUPPLIES – Nonmedical hazardous chemical supplies. |
| SUP Class Lab | SUPPLIES – Costs for laboratory supplies. |
| SUP IT Supplies | SUPPLIES – Information Technology supplies such as diskettes, printer ribbons and continuous feed paper. |
| SUP Lab Chemicals | SUPPLIES – Chemical items that are expended when put to use, that have an expected services or normal life of less than one year, or that are of low unit cost. |
| SUP Lab Glassware | SUPPLIES – Glassware items that are expended when put to use, that have an expected services or life of less than one year, or that are of low unit cost. |
| SUP Maintenance and Repair | SUPPLIES – Supplies used for maintenance and repair. |
| SUP Medical Lab General | SUPPLIES – Costs related to general medical laboratory supplies. |
| SUP Other Supplies | SUPPLIES – Costs related to supplies that are not otherwise classified. |

| FREQUENTLY USED EXPENDITURE TYPES | DESCRIPTION OF COST |
|-----------------------------------|---|
| SUP Radioactive Materials | SUPPLIES - Costs for radioactive materials and their handling. |
| TRV Dom Travel Other | TRAVEL (DOMESTIC) – Costs of all other taxable travel expenses within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy. |
| TRV Domestic Travel | TRAVEL (DOMESTIC) – Travel costs within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor. |