

FRS Subcode to Banner Account Code Crosswalk

| FRS Subcode | FRS Subcode Description | Banner Account Code | Banner Account Code Description |
|-------------|-------------------------|---------------------|-------------------------------------|
| 1010 | Faculty Adm | 60000 | Faculty Administrative Salaries |
| 1020 | Exec/Adm/Mgr | 60005 | Executive/Admin/Mgr Salaries |
| 1030 | Adj/Visit Fac | 60100 | Adjunct Faculty Salary |
| | | 60105 | Visiting Faculty 9-Month Salary |
| | | 60110 | Visiting Faculty 12-Month Salary |
| 1040 | Faculty | 60115 | Faculty 9-Month Salary |
| | | 60120 | Faculty 12-Month Salary |
| 1060 | Prof Non-Fac | 60200 | Professional Non-Faculty Salary |
| 1080 | Adm Suprt | 60300 | Administrative Support Salary |
| 1090 | Technical | 60400 | Technician Salary |
| 1100 | Graduate Assistants | 60500 | Graduate Assistants Salary |
| | | 60505 | Graduate Extension Asst Salary |
| | | 60510 | Graduate Research Asst Salary |
| | | 60515 | Graduate Teaching Asst Salary |
| 1120 | Other Per | 60600 | Other Personnel Salaries |
| | | 60700 | Salary Reserve |
| | | 60800 | Salary Supplement |
| | | 60805 | Salary Retirement Incentive |
| 1410 | Other Stf | 61000 | Other Staff Wages |
| 1420 | Sec/Cler | 61005 | Secretarial/Clerical Staff Wages |
| 1440 | Technician | 61010 | Technician Staff Wages |
| 1450 | Other Student Wages | 61100 | Grad Stdn Non Work-Study Stdn Wages |
| | | 61105 | Undergrad Stdn Non Wk-Stud Stdn Wag |
| 1430 | Work-Study Stu Wages | 61200 | Work-Study Student Wages |
| 1470 | Consulting-Univ Empl | 61300 | Additional Pay Wages |
| | | 61305 | Overtime Pay Wages |
| | | 61310 | Wage Supplement |
| | | 61315 | Wage Retirement Incentive |
| 1480 | Perquisites | 61400 | Merit |
| | | 61405 | Other Compensation |
| | | 61410 | Vehicles |
| 1490 | Offset Code 1480 | 61500 | Offset Perquisites |
| 1501 | State Retirement | 62000 | Employees Retirement |
| 1502 | Teacher's Retirement | 62050 | Teacher's Retirement |
| 1503 | Civil Service Retire | 62100 | Civil Service Retirement |
| 1505 | Unemployment Comp | 62150 | Unemployment Compensation |
| 1506 | Health Insurance | 62200 | Health Insurance Biweekly |
| | | 62205 | Health Insurance 9-Month |
| | | 62210 | Health Insurance 12-Month |
| 1507 | Social Security | 62250 | Social Security |
| 1508 | Medicare | 62300 | Medicare |
| 1509 | Life Insurance | 62350 | Life Insurance Biweekly |
| | | 62355 | Life Insurance 9-Month |
| | | 62360 | Life Insurance 12-Month |
| 1510 | Long-Term Disability | 62400 | Long-Term Disability |
| 1511 | Federal Life Ins | 62450 | Federal Life Insurance |
| 1512 | TIAA Basic | 62500 | TIAA Biweekly |
| | | 62505 | TIAA 9-Month |
| | | 62510 | TIAA 12-Month |

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| 1513 | SRA Basic | 62550 | SRA Biweekly |
| | | 62555 | SRA 9-Month |
| | | 62560 | SRA 12-Month |
| 1514 | VALIC Basic | 62600 | VALIC Biweekly |
| | | 62605 | VALIC 9-Month |
| | | 62610 | VALIC 12-Month |
| 1515 | JS&P Basic | 62650 | JSP Biweekly |
| | | 62655 | JSP 9-Month |
| | | 62660 | JSP 12-Month |
| 1516 | Fidelity Basic | 62700 | Fidelity Biweekly |
| | | 62705 | Fidelity 9-Month |
| | | 62710 | Fidelity 12-Month |
| 1524 | On-the-Job Injury | 62750 | On-the-Job Injury |
| 1610 | GHI Budgets | 62800 | Retiree GHI |
| 1991 | Part-Time Reg Fee | 62850 | Part-Time Registration Fee Waiver |
| 1992 | Tuition Waiver | 62900 | Dependent Waiver Employee Benefit |
| | | 62905 | Employee Waiver Employee Benefit |
| 2110 | Coal | 70000 | Coal |
| 2150 | Electric | 70005 | Electricity |
| 2120 | Fuel Oil | 70010 | Fuel Oil |
| 2130 | Gas | 70015 | Gas (Utility) |
| 2140 | Water | 70020 | Water |
| 2190 | Other Utilities | 70025 | Other Utilities |
| 2045 | Cell Phones | 70050 | Cell Phones & Push to Talk |
| | | 70055 | Express Mail |
| 2200 | Freight | 70060 | Freight |
| | | 70065 | Pagers |
| 2020 | Postage & Exp Mail | 70070 | Postage |
| | | 70075 | Satellite Uplink charges |
| 2040 | Tel/Telg Services | 70080 | Telephone/Telegraph |
| 2310 | Equip & Other Rental | 70100 | Equipment Rental |
| 2280 | Lease Obligations | 70105 | Operating Lease |
| 2320 | Space Rentals | 70115 | Off-Campus Space Rental |
| | | 70120 | On-Campus Space Rental |
| | | 70125 | Other Rental |
| 2410 | Bldg Repairs/Maint | 70150 | Building Repairs & Maintenance |
| | | 70155 | Equipment Repairs & Maintenance |
| | | 70160 | Facilities R&M/Other Reimbursable |
| | | 70165 | Vehicle Repairs & Maintenance |
| 2420 | Other Repair & Maint | 70170 | Other Repairs & Maintenance |
| 4200 | Building Materials | 70200 | Building Materials |
| 4201 | Fac's Matl's Reimb | 70205 | Facilities Materials Reimbursement |
| 4350 | Farm Vehicle Supply | 70210 | Farm Vehicle Supplies |
| 4300 | Janitorial Supplies | 70215 | Janitorial Supplies |
| 4390 | Landscape Materials | 70220 | Landscape Materials |
| | | 70225 | Other Vehicle Supplies |
| 2635 | Airfare | 70250 | Individual Travel Airfare |
| 2900 | Airplane Use Charges | 70255 | Indiv Trav AU Airplane Use Charges |
| 2650 | Travel-Foreign | 70260 | Individual Foreign Travel |
| 2610 | Indiv Trav In-State | 70265 | Individual In-State Travel |
| 2630 | Indiv Trav O/State | 70270 | Individual Out-of-State Travel |
| 3750 | Reg Fee Non-Trav | 70275 | Indiv Registration Fee-Non Travel |

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| 3760 | Reg Fee Travel | 70280 | Individual Registration Fee-Travel |
| 2720 | Meal Allowance | 70285 | Individual Same Day Meal Allowance |
| 2600 | Vehicle Rental | 70290 | Individual Vehicle Rental |
| | | 70300 | Team/Group Travel Airfare |
| | | 70305 | Team/Gr Trav AU Airplane Use Charge |
| 2643 | Team Travel-Band | 70310 | Band Travel |
| | | 70315 | Team/Group Foreign Travel |
| 2620 | Team Travel In-State | 70320 | Team/Group In-State Travel |
| 2640 | Team Trav O/State | 70325 | Team/Group Out-of-State Travel |
| | | 70330 | Team/Group Vehicle Rental |
| | | 70350 | Business Meals |
| | | 70355 | Flowers |
| 2660 | Guest/Entertain/Flwr | 70360 | Guest Meals |
| | | 70365 | Other Entertainment Expenses |
| 2680 | Housing Allowance | 70400 | Housing Allowance (Taxable) |
| | | 70410 | Non-Taxable Moving Expenses |
| | | 70420 | Taxable Moving Expenses |
| 2701 | Employee Awards | 70450 | Employee Awards |
| 2700 | Non-Employee Awards | 70455 | Non-Employee Awards |
| 2790 | Honorariums | 70500 | Honorariums |
| 2830 | Legal | 70505 | Legal Expenses |
| 2850 | Medical Expenses | 70510 | Medical Expenses |
| 6800 | Stipends | 70515 | Non-Student Stipends |
| 2975 | Participant Costs | 70520 | Participant Costs |
| 2860 | Professional Service | 70525 | Professional Services |
| 2840 | Royalties | 70530 | Royalties |
| 2870 | Security | 70535 | Security |
| | | 70540 | Other Reportable/Taxable Payments |
| | | 70545 | Accounting Fees |
| 2800 | Prof Fundraising Fee | 70550 | Professional FundRaising Fee |
| 2890 | TES Admin/Clerical | 70550 | TES-Admin/Clerical |
| 2895 | TES Other | 70555 | TES- Other |
| 4100 | Athletic Supplies | 70600 | Athletic Supplies |
| 3210 | Game Expenses | 70605 | Game General Expenses |
| 2770 | Game Officials | 70610 | Game Officials |
| 3200 | Game Settlements | 70615 | Game Settlements |
| 3701 | Instl Memberships | 70650 | Institutional Memberships |
| | | 70655 | Taxable (Unallowable) Memberships |
| | | 70660 | Taxable (Unallowable) Dues |
| 3850 | Job Vacancy Ads | 70700 | Job Vacancy Advertisements |
| 3800 | Promotional Expenses | 70710 | Program Promotional Expenses |
| 2910 | Subcontracts <= 25K | 70750 | Subcontracts </= 25K |
| 2950 | Subcontracts > 25K | 70760 | Subcontracts > 25K |
| | | 7079 | Printing Costs |
| 2550 | Printing | 70790 | Office Printing |
| | | 70791 | Flyers/Posters/Ads - Printing |
| | | 70792 | Brochures - Printing |
| | | 70793 | Newsletters - Printing |
| | | 70794 | Magazines - Printing |
| 3150 | Amortization | 70800 | Amortization Expense |
| 2670 | Conference Meals | 70805 | AU Hosted Conference Meals |
| 3100 | Bad Debts | 70810 | Bad Debt Expense |

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70810

3600 Bank/Broker/Inter Fee
 3400 Insurance Premiums
 3980 Refund
 3700 Subscriptions
 3900 Taxes
 4180 Books/Per/Forms/Publ
 2560 Copying
 2810 Laundry
 2570 Ill/Doc Del/Info Fee
 4890 Uniform Replacement
 4060 Audio/Visual Matls
 4080 Award Supplies
 4250 Chemicals
 4255 Non-Liquid Gas
 4400 Fertilzr/Insect/Etc
 4420 Liquid Fuel/Gas,Oil
 4700 Office Supplies
 4710 Lab & Classroom
 4850 Seed for Crops
 4990 Other Expendable Sup
 5200 Purch/Resale-Cafet
 5110 Paper/Resale-Printg
 5900 Inventory Adjustment
 4960 Non-Cap Cmptr Equip
 4600 Medical/Sur Supplies
 4610 Pharm Supplies
 4625 Controlled Substance
 2880 Animal Care Per Diem
 4380 Animal Feed
 4525 Animal Purchases
 4555 Livestock Reg Fee
 4450 Computer Supplies
 4460 Computer Software
 6300 Fees
 6400 Fellowships
 6700 Scholarships
 6150 Board
 6200 Books & Supplies
 6600 Room
 7010 & 7895 Art & Collections
 7050 Capital Lease
 7100 Automotive Equipment
 7150 Vehicle Purchase
 7200 Aircraft/Boats
 7300 Classroom Equipment

70815 Banker/Broker Fees
 70820 Insurance Premiums
 70825 Interest Expense
 70830 Refunds
 70835 Subscriptions
 70840 Taxes
 70845 Other General Admin Expenses
 70850 Books/Periodicals/Publications
 70851 Copying
 70852 Film Developing
 70853 Laundry
 70854 Library Doc Retrieval Fees
 70855 Uniform Replacement
 70900 Audio Visual Materials
 70910 Award Supplies
 70915 Chemicals
 70920 Non-Liquid Gases
 70925 Fertilizer & Insecticides
 70930 Liquid Fuel, Gas & Oil
 70935 Office Supplies
 70940 Lab & Classroom Supplies
 70942 Seed for Crops
 70945 Other Expendable Supplies
 70950 Food for Resale
 70955 Gift Shop Goods for Resale
 70960 Paper for Resale
 70965 Inventory Adjustment
 71000 Non-Capital Computer Equipment
 71010 Non-Capital Furniture
 71020 Non-Capital Other Equipment
 71050 Medical/Surgical Supplies
 71060 Pharmacy Supplies
 71070 Controlled Substances
 71100 Animal Care Per Diem
 71110 Animal Feed
 71120 Animal Purchases
 71130 Livestock Registration Fees
 71150 Computer Supplies
 71160 Computer Software
 71170 Computer Software License Fees
 73000 Tuition Related Fees
 73010 Graduate Student Fellowships
 73020 Undergraduate Scholarships
 73100 Student Board Fees
 73110 Student Books & Supplies
 73120 Student Room Fees
 74000 Art & Collections
 74010 Lease Purchase
 74020 Automotive Equipment
 74030 Vehicle Purchase
 74040 Aircraft/Boats
 74050 Classroom Equipment.

Supply

books
 4525

7400 Library Books
7405 Library Periodicals
7450 Computer Equipment
7500 Medical Equipment
7550 Office Equipment
7600 Photographic Equip
7700 Major Appliances
7710 Lab Equipment
7800 Television Equipment
7850 Telecom Switching
7860 Telecom Station
7870 Telecom Distribution
7880 Fabricated/Upgrade
7890 Other Equipment
7900 Depreciation
7910 Maj Alter/Improv

8100 Land Purchases
8210 Purchase of Building
8230 Demolition-Building
8250 Construction-Vendor
8251 Construction Project
8253 HazMatl Abatement
8255 Contrib to Cent Util
8260 Architect Fees
8261 Space Assess Consult
8262 Lab Design Consult
8263 Site Review Consult
8264 Site Enviro Consult
8265 Program Consultant
8266 Int. Design Consult

74060 Library Books
74070 Library Periodicals
74080 Computer Equipment
74090 Medical Equipment
74100 Office Equipment
74110 Photographic Equipment
74120 Major Appliances
74130 Lab Equipment ✓
74140 Television Equipment
74150 Telecom Switching
74160 Telecom Station
74170 Telecom Distribution
74180 Fabricated Upgrade
74190 Other Equipment ✓
74200 Depreciation Expense
74210 Major Alterations/Improvements
74500 Art & Collections AUM
74510 Lease Purchase AUM
74520 Automotive Equipment AUM
74530 Vehicle Purchase AUM
74540 Aircraft/Boats AUM
74550 Classroom Equipment AUM
74560 Library Books AUM
75670 Library Periodicals AUM
74580 Computer Equipment AUM
74590 Medical Equipment AUM
74600 Office Equipment AUM
74610 Photographic Equipment AUM
74620 Major Appliances AUM
74630 Lab Equipment AUM
74640 Television Equipment AUM
74650 Telecom Switching AUM
74660 Telecom Station AUM
74670 Telecom Distribution AUM
74680 Fabricated Upgrade AUM
74690 Other Equipment AUM
74700 Depreciation Expense AUM
74710 Major Alterations/Improvements AUM
75000 Land Purchases
75010 Purchase of Building
75020 Demolition-Building
75030 Construction-Vendor
75040 Construction Project
75050 Hazardous Material Abatement
75060 Contribution to Cent Utilities
75070 Architect Fees
75080 Space Assess Consultant
75090 Lab Design Consultant
75100 Site Review Consultant
75110 Site Environmental Consultant
75120 Program Consultant
75130 Interior Design Consultant

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| 8267 | Elevator Consultant | 75140 | Elevator Consultant |
| 8268 | Cost Consultant | 75150 | Cost Consultant |
| 8269 | Landscape Arch Cons | 75160 | Landscape Arch Cons |
| 8270 | Legal & Adm Services | 75170 | Legal & Adm Services |
| 8271 | Specialty Consultan | 75180 | Speciality Consultant |
| 8272 | Infrastructure Cons | 75190 | Infrastructure Construction |
| 8273 | Bldg Envelope Cons | 75200 | Bldg Envelope Construction |
| 8274 | Const Mgt Consultant | 75210 | Construction Mgt Consultant |
| 8275 | Haz Matl Design | 75220 | Hazardous Material Design |
| 8276 | Engineering Consult | 75230 | Engineering Consultant |
| 8277 | FMS Moving | 75240 | FMS Moving |
| 8278 | Bid Advertisement | 75250 | Bid Advertisement |
| 8279 | Records Documents | 75260 | Records Documents |
| 8280 | Interest-Constr | 75270 | Interest-Construction |
| 8310 | Site Survey | 75280 | Site Survey |
| 8311 | Site Work | 75290 | Site Work |
| 8312 | Utility Relocation | 75300 | Utility Relocation |
| 8313 | Irrigation | 75310 | Irrigation |
| 8314 | Elec Dist-undergrnd | 75320 | Electrical Dist-Underground |
| 8315 | Cent Steam/Hot Water | 75330 | Central Steam/Hot Water |
| 8316 | Cent Chilled Water | 75340 | Central Chilled Water |
| 8317 | Domestic Water | 75350 | Domestic Water |
| 8318 | Fire Protect Water | 75360 | Fire Protect Water |
| 8319 | Gas | 75370 | Gas (Plant Funds) |
| 8320 | Subsurface Investiga | 75380 | Subsurface Investigation |
| 8321 | Sanitary Sewer | 75390 | Sanitary Sewer |
| 8322 | Storm Sewer | 75400 | Storm Sewer |
| 8330 | Materials Testing | 75410 | Materials Testing |
| 8340 | HVAC Test & Balance | 75420 | HVAC Test & Balance |
| 8350 | Landscaping | 75430 | Landscaping (Plant Funds) |
| 8360 | Telecom Switching | 75440 | Telecom Switching |
| 8370 | Telecom Station | 75450 | Telecom Station |
| 8380 | Telecom Distribution | 75460 | Telecom Distribution |
| 8420 | Movable Equipment | 75470 | Moveable Equipment |
| 8440 | Fixed Equipment | 75480 | Fixed Equipment |
| 8460 | Construct Supplies | 75490 | Construction Supplies |
| 8500 | Construction Admin | 75500 | Construction Administration |
| | | 75510 | Telephone/Utility Tenant |
| 8510 | Shop Assists | 75520 | Shops Assists |
| 8610 | Other Improvements | 75530 | Other Improvements |
| 9800 | Indirect Costs | 76000 | Indirect Cost Recovery Expense |
| 9690 | Inter-Dept Credit | 77000 | Inter-Departmental Credit |
| 9980 | Budget Reserve | 78000 | Budgeted Reserve |