

ACCOUNT STRUCTURE

EXPENSE CATEGORY	ACCOUNTS	CHARGE TYPE	COMMENTS
DIRECT PROJECTS	5000-XXX-XX	DIRECT COSTS - DHHS	
	5100-XXX-XX	DIRECT COSTS - NON-DHHS	
	5200-XXX-XX	DIRECT COSTS - COMMERCIAL	
MPROJ	06XX-XX-00	NON-LABOR OVERHEAD, SELLING, G&A (ALLOWABLE)	SUPPORT/ADMIN DEPTS, SERVICE CENTERS
	06XX-XX-01	NON-LABOR OVERHEAD, SELLING, G&A & MARKETING (UNALLOWABLE)	SUPPORT/ADMIN DEPTS, SERVICE CENTERS
	07XX-XXX-00	NON-LABOR OVERHEAD, SELLING, G&A (ALLOWABLE)	SUPPORT/ADMIN DEPTS, SERVICE CENTERS
	07XX-XXX-01	NON-LABOR OVERHEAD, SELLING & G&A (UNALLOWABLE)	SUPPORT/ADMIN DEPTS, SERVICE CENTERS
INDEX*	7XXX-XXX-XX	OVERHEAD	OPERATING DEPARTMENTS
	8000-XXX-XX	LEGAL, SELLING/MARKETING, & G&A COSTS	OPERATING DEPARTMENTS
	8100-XXX-XX	INTERNAL RESEARCH & DEVELOPMENT (IRAD)	OPERATING DEPARTMENTS
	8200-XXX-XX	BID & PROPOSAL (B&P)	OPERATING DEPARTMENTS
PREPAID EXPENSES	1400-001-00	AGREEMENTS PAID UPFRONT THAT COVER MULTIPLE MONTHS SUCH AS MAINTENANCE & SERVICE AGREEMENTS	
CAPITAL	1600-XXX-XX	BUILDING, FURNITURE, & EQUIPMENT COSTS	
WIP	1800-XXX-XX	CAPITAL PROJECTS	
FRINGE COSTS	6000-XX-XX	HR USE ONLY	
LABOR COSTS	XXXX-XXX-10	ALLOWABLE LABOR	DO NOT USE FOR REQUISITIONS - TIMESHEETS ONLY
	XXXX-XXX-11	UNALLOWABLE LABOR	DO NOT USE FOR REQUISITIONS - TIMESHEETS ONLY

*NOTE: ALLOWABLE NON-LABOR ACCOUNTS END WITH -00 AND UNALLOWABLE ACCOUNTS END WITH -01.

UNALLOWABLE COSTS ARE THOSE COSTS THAT THE U.S. GOVERNMENT WILL NOT REIMBURSE SUCH AS, BUT NOT LIMITED TO: ALCOHOL, TRAVEL COSTS IN EXCESS OF PER DIEM LIMITS, ENTERTAINMENT COSTS, AND ADVERTISING COSTS EXCEPT FOR EMPLOYEE RECRUITMENT.

CAPITAL ACCOUNTS

ACCOUNT #	ACCOUNT DESCRIPTION	COMMENTS
1600-002-00	FIXED ASSETS-AUTOMOTIVE	BIRMINGHAM
1600-004-00	FIXED ASSETS- IT	BIRMINGHAM
1600-005-00	FIXED ASSETS-LAB EQUIP	BIRMINGHAM
1600-006-00	FIXED ASSETS-LAB FUR/FIX	BIRMINGHAM
1600-011-00	FIXED ASSETS-MAJOR PLANT	BIRMINGHAM
1600-012-00	FIXED ASSETS-OFC FUR/FIX	BIRMINGHAM
1600-016-00	FIXED ASSETS-BLDG IMPROVE	BIRMINGHAM
1600-200-00	FRC FIXED ASSETS-BUILDIN	FREDERICK
1600-201-00	FRC FIXED ASSETS- IT EQU	FREDERICK
1600-202-00	FRC FIXED ASSETS-LAB EQU	FREDERICK
1600-203-00	FRC FIXED ASSETS-LAB FUR	FREDERICK
1600-204-00	FRC FIXED ASSETS-OFC FUR	FREDERICK
1600-206-00	FRC FIXED ASSETS-MAJ PLT	FREDERICK
1600-216-00	FRC FIXED ASSETS-BLDG IMP	FREDERICK
1600-300-00	NC FIXED ASSETS--IT EQU	NORTH CAROLINA
1600-301-00	NC FIXED ASSETS--OFC EQU	NORTH CAROLINA
1600-302-00	NC FIXED ASSET--LAB EQUIP	NORTH CAROLINA
1600-303-00	NC FIXED ASSET--BUILDING	NORTH CAROLINA
1600-305-00	NC ASSETS--BLDG IMPROVE	NORTH CAROLINA
1800-046-00	WIP MATERIALS EXPENDABLE	ALL LOCATIONS
1800-047-00	WIP MATERIALS NONEXPEND	ALL LOCATIONS
1800-048-00	WIP MATERIALS ANIMAL CARE	ALL LOCATIONS
1800-050-00	WIP CONSULTANTS	ALL LOCATIONS
1800-051-00	WIP SUBCONTRACTS	ALL LOCATIONS
1800-052-00	WIP OTHER DIRECT COSTS	ALL LOCATIONS

PREPAID SERVICE AGREEMENTS

ACCOUNT #	ACCOUNT DESCRIPTION	COMMENTS
1400-001-00	PREPD EXP-TO AMORTIZE	USE FOR MULTI-MONTH SERVICE/MAINTENANCE AGREEMENTS >\$5,000 THAT ARE PAID UPFRONT

MPROJ ACCOUNTS

ACCOUNT #	ACCOUNT DESCRIPTION
0601-000-00	SUPPLIES
0602-000-00	HEALTH & SAFETY EXPENSES
0603-000-00	EQUIP MAINT/REPAIR PARTS
0604-000-00	SUPPLIES-QUALITY-ISO 9000
0620-000-00	SHIPPING & MAILING
0622-000-00	OUTSIDE SERV-QUAL-TRAINING
0627-000-00	MAINT/SERVICE AGREEMENTS
0628-000-00	OUTSIDE SERVICES
0631-000-00	LEASE/RENTAL EQUIPMENT
0641-000-00	COMPUTER SOFTWARE < 5000
0642-000-00	COMPUTER/OFC EQUIP < 5000
0643-000-00	OFFICE FURN & FIX < 5000
0644-000-00	LAB EQUIP/FURN < 5000
0650-000-00	DUES/SUBS/REGISTRATION
0651-000-00	PRINTING/GRAPHICS
0661-000-00	PROFESSIONAL SERVICES
0721-000-00	LIBRARY-COMPUTER SEARCH
0770-000-00	CELL PHONE SERVICE
0771-000-00	HAZARDOUS WASTE DISPOSAL
0774-000-00	AUTOMOTIVE EXPENSE
0794-000-01	UNALLOWABLE-OTHER
0795-000-01	UNALLOW-MKTG-OTHER
0797-000-01	UNALLOW-NONSAL CHRGS-SRC
0798-000-01	UNALLOW-PROFESSIONAL FEES

INDEX ACCOUNTS

ACCOUNT #	ACCOUNT DESCRIPTION
7100-601-00	SUPPLIES
7100-602-00	HEALTH & SAFETY EXPENSES
7100-604-00	SUPPLIES-QUALITY-ISO 9000
7100-620-00	SHIPPING & MAILING
7100-622-00	OUTSIDE SERV-QUAL-TRAINING
7100-628-00	OUTSIDE SERVICES
7100-650-00	DUES/SUBS/REGISTRATION
7100-651-00	PRINTING/GRAPHICS
7100-661-00	PROFESSIONAL SERVICES
7100-671-00	SUPPLIES-QUAL-VALIDATION
7100-725-00	LIBRARY ORDERS
7100-770-00	CELL PHONE SERVICE
7100-771-00	HAZARDOUS WASTE DISPOSAL
7100-794-01	UNALLOWABLE-OTHER
7200-603-00	EQUIP MAINT/REPAIR PARTS
7200-627-00	MAINT/SERVICE AGREEMENTS
7200-631-00	LEASE/RENTAL EQUIPMENT
7200-644-00	LAB EQUIP/FURN < 5000
7200-701-00	NONSAL CHRGS-FAC SERVS
7300-641-00	COMPUTER SOFTWARE < 5000
7300-642-00	COMPUTER/OFC EQUIP < 5000
7300-643-00	OFFICE FURN & FIX < 5000
8000-617-00	ALLOW MKT OTHER
8000-795-01	UNALLOW-MKTG-OTHER

DIRECT PROJECT ACCOUNTS

ACCOUNT #	ACCOUNT DESCRIPTION	COMMENTS
5000-046-00	MATERIALS - EXPEND DHHS	DHHS CONTRACTS
5000-047-00	MATERIALS - NONEXP DHHS	DHHS CONTRACTS
5000-048-00	ANIMALS/ANIMAL CARE DHHS	DHHS CONTRACTS
5000-050-00	CONSULTANTS DHHS	DHHS CONTRACTS
5000-051-00	SUBRECIPIENT SUBCONTRACT	DHHS CONTRACTS
5000-052-00	OTHER DIRECT COSTS DHHS	DHHS CONTRACTS
5100-046-00	MATERIALS - EXPEND NON-DH	NON-DHHS CONTRACTS
5100-047-00	MATERIALS - NONEXP NON-DH	NON-DHHS CONTRACTS
5100-048-00	ANIMALS/ANIMAL CARE NON-D	NON-DHHS CONTRACTS
5100-050-00	CONSULTANTS NON-DHHS	NON-DHHS CONTRACTS
5100-051-00	SUBRECIPIENT SUBCONTRACT	NON-DHHS CONTRACTS
5100-052-00	OTHER DIRECT COSTS NON-DH	NON-DHHS CONTRACTS
5200-046-00	MATERIALS - EXPEND COMMER	COMMERCIAL CONTRACTS
5200-047-00	MATERIALS - NONEXP COMMER	COMMERCIAL CONTRACTS
5200-048-00	ANIMALS/ANIMAL CARE COMME	COMMERCIAL CONTRACTS
5200-050-00	CONSULTANTS COMMERCIAL	COMMERCIAL CONTRACTS
5200-051-00	SUBRECIPIENT SUBCONTRACT	COMMERCIAL CONTRACTS
5200-052-00	OTHER DIRECT COSTS COMMER	COMMERCIAL CONTRACTS