

## RCUH Standard Budget Categories

Budget Category	Description	Clarification
0001	Salaries & Wages	Payroll costs for RCUH employees.
0002	Fringe Benefits	Fringe benefit costs for RCUH employees.
0003	Controlled Property	Tangible personal property having a useful life of more than one year and an acquisition cost of at least \$1,000 but less than \$5,000.
0004	Materials & Supplies	Purchases of materials and supplies directly related to the program.
0005	Employee Travel – Domestic	Travel costs including transportation, lodging, subsistence and related items for employees traveling inter-island or within the continental United States.
0006	Consultants	Fees paid to consultants and other 1099 and 1042S reportable payments.
0007	Printing & Publications	Includes costs for producing technical reports of related information to the sponsoring agency.
0008	Communications	Includes costs for telephone calls, faxes, etc.
0009	Indirect Costs	For Intramural projects, Revolving accounts, and Direct projects. Refer to <a href="#">Policy 4.610</a> Indirect Cost Rates for current rates.
0010	Revolving Account Income – UH Income	Income from internal UH sources. Example: UH Extramural projects, UH Intramural projects, Revolving accounts, UH Foundation accounts. NOTE: For Revolving account use only.
0011	Non-Employee Travel- Domestic	Domestic travel costs incurred by non-employees and consultants.
0012	Non-Employee Travel- Foreign	Foreign travel costs incurred by non-employees and consultants.
0013	Equipment	Tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.
0014	Utilities	Includes costs for electric, gas, water, etc.
0015	Employee Travel – Foreign	Travel costs including transportation, lodging, subsistence and related items for employees travelling in a foreign country.
0016	Rentals - Equipment & Other	Equipment and other rental costs required for the purpose of the award (including conference/workshop facilities rental).
0017	Repairs & Maintenance	Costs incurred for repairs and maintenance of personal property that does not appreciably extend its useful life but keeps it in efficient operating condition.
0018	Rentals - Space	Office and other operating facilities rental costs.
0019	Stipends & Tuition	Payments processed through UH KFS for graduate student stipends and tuition fee allowances.
0020	Other Expenditures	Miscellaneous costs that are allowable by the sponsoring agency.
0110	Revolving Account Income – Non UH Income	Income from external Non UH sources. Example: State agencies, other universities, other organizations, RCUH Direct projects. NOTE: For Revolving account use only.
AA	Payments Received	Receipts for project cost reimbursements or advances (NOT Income).