

Expenditure Category

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Field Definition

Field Name	Description
Expenditure Category	Category classification for award budgets, encumbrances, and expenditures.

Expenditure Category

For subcategory classifications, see the field definition document for [Expenditure Type](#).

List of Values

The following table provides definitions for the values for Expenditure Category.

Value
Agency Fees (AGC)
Alterations and Renovations (ALT)
Campus Services Recharges (RCH)
Conference and Training (CFR)
Cost Share OTPS (CSO)
Cost Share Sal and FB (CSS)
Equipment (EQP)
F and A Automatic Encumbrance
F and A Costs (FAC)
Fellows and Part Support (FPS)
Fringe Benefits Grad (FBG)
Fringe Benefits IFR (FBI)
Fringe Benefits Miscellaneous (FBM)
Fringe Benefits Regular (FBR)
Fringe Benefits Summer (FBS)
Fringe Benefits Undergrad (FBU)
General Services (GNS)
Lease and Building (LSB)
Lease and Services Equipment (LSE)
Non Cash F and A (NCO)
Non Cash OTPS
Other Expenses (OTP)
Planned Giving Activity (PGA)
Patient Care (PAT)
Postage and Publishing (PPP)
Public Services (PBS)
Relocation (REL)

Salaries and Wages Grad (SWG)
Salaries and Wages IFR (SWI)
Salaries and Wages Misc (SWM)
Salaries and Wages Postdoctoral (SWP)
Salaries and Wages Regular (SWR)
Salaries and Wages Summer (SWS)
Salaries and Wages Undergrad (SWU)
Subawards (SUB)
Supplies (SUP)
Travel (TRV)
Tuition and Fees (TUI)
Undistributed Budget (UND)
Utilities (UTL)

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