

Expense Type Mapping in Oracle

Effective July 1, 2022

Expense Type	Account Number	Account Name	Account Description
1042 Federal W/H Taxes	2115	Federal W/H Taxes Payable	Federal taxes, withheld on behalf of employees, that are owed to the IRS but have not yet been paid.
Advertising/Promotional Expense	6705	Advertising/Promotional Expense	The cost associated with advertising through all media channels (paper & electronic) in an effort to promote university operations.
Animal Care Expense	6265	Animal Care Expense	The cost to feed, house, or maintain animals used for research purposes.
Books and Subscriptions Expense	6125	Books and Subscriptions Expense	The purchase of books, periodicals, or subscriptions.
Catering Expense	6260	Catering Expense	The cost of catered food and services.
Computer Software, Licenses, and Subscriptions Expense	6130	Computer Software, Licenses, and Subscriptions Expense	The cost of computer software, licenses, and subscriptions.
Entertainment Expense (includes all alcohol)	6315	Entertainment Expense	The cost directly associated with entertainment, amusement, diversion or other social activities (i.e. meals, alcohol, flowers, or memberships) offered for the benefit of Vanderbilt faculty, staff, students, donors, guests, etc. These expenditures are disallowed for federally sponsored grants & contracts.
Food and Beverage Expense	6135	Food and Beverage Expense	The cost of food or beverages, including alcohol, purchased for use (not resale).
Insurance Premium Expense	6230	Insurance Premium Expense	The cost of insurance purchased from external parties (not related to employee based benefits). These insurance types include fire, vehicle, property, general liability, etc.
Memberships and Dues Expense	6765	Memberships and Dues Expense	The cost of dues and fees related to memberships in professional associations and organizations.
Mileage	6305	Travel Expense - Domestic	The cost of domestic (U.S.) travel, including airfare, hotels, mileage allowance, parking, tolls, car rental, food and beverage, etc.
Miscellaneous Expense	6740	Miscellaneous Expense	Miscellaneous expense items not separately identified by any other specific account.
Non-capital Equipment Expense	6120	Non-capital Equipment Expense	The cost of equipment purchases under \$5,000.
Postage, Freight and Shipping Expense	6140	Postage, Freight and Shipping Expense	The cost of mailing services including postage/stamps, in- or out-bound freight, parcel shipment, and express/special delivery/registered mail.
Prizes/Award/Gift Expense (typically taxable income)	6715	Prizes/Awards Expense	The cost of cash and non-cash awards to individuals in recognition of achievement. These may be taxable to the recipient.
Rental Expense - Short Term/Other	6605	Rental Expense - Short Term/Other	The rental cost of equipment or facility/event space for a term less than or equal to 12 months.
Repairs and Maintenance Expense	6405	Repairs and Maintenance Expense	The cost of minor repairs and maintenance of land, buildings, equipment, etc.
Services Expense - Other	6220	Services Expense - Other	The cost incurred for contracted services, based on a predetermined amount or rate, not separately identified by any other specific services expense account.
*Services Expense - Legal	6215	Services Expense - Legal	The cost incurred by non-Vanderbilt licensed attorneys for contracted services based on a predetermined amount or rate. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc..
*Services Expense - Professional	6205	Services Expense - Professional	The costs incurred by non-Vanderbilt licensed professionals for contracted services based on a predetermined amount or rate. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc.
*Services Expense - Temporary	6210	Services Expense - Temporary	The costs incurred by non-Vanderbilt temporary services, that is, those provided by an outside company or individual.
Student Health Insurance Expense	6755	Student Health Insurance Expense	The insurance premiums of health insurance for graduate and professional students.
Subject Participation Expense (tax tracking required)	6240	Subject Participation Expense	Payments made to human subjects participating in research projects or programs.
Supplies Expense - Lab	6105	Supplies Expense - Lab	The cost of supplies and materials used in laboratories.
Supplies Expense - Office	6110	Supplies Expense - Office	The cost of supplies and materials used in the course of general office operation.
Supplies Expense - Other	6115	Supplies Expense - Other	The cost of supplies and materials not separately identified by any other specific supplies expense account.
Telecommunication Expense	6235	Telecommunication Expense	The cost of phones, cell phones, telephone lines, and internet access.
Training/Professional Development Expense	6725	Training/Professional Development Expense	The cost of continuing education/training/professional development for faculty and staff including conference registration fees.
Travel Expense (Travel within the US)	6305	Travel Expense - Domestic	The cost of domestic (U.S.) travel, including airfare, hotels, mileage allowance, parking, tolls, car rental, food and beverage, etc.
Travel Expense (Travel outside the US)	6310	Travel Expense - Foreign	The cost of foreign travel including airfare, hotels, mileage allowance, parking, tolls, car rental, food and beverage, etc.
Travel Per Diem (within the US)	6305	Travel Expense - Domestic	The cost of domestic (U.S.) travel, including airfare, hotels, mileage allowance, parking, tolls, car rental, food and beverage, etc.
Travel Per Diem (outside the US)	6310	Travel Expense - Foreign	The cost of foreign travel including airfare, hotels, mileage allowance, parking, tolls, car rental, food and beverage, etc.
Utilities Expense	6520	Utilities Expense - Other	The cost of other utilities consumed in the process of university operations not separately identified by any other specific account.
*Utilities Expense - Electric	6510	Utilities Expense - Electric	The cost of electricity consumed in the process of university operations.
*Utilities Expense - Gas	6505	Utilities Expense - Gas	The cost of natural gas consumed in the process of university operations.
*Utilities Expense - Water	6515	Utilities Expense - Water	The cost of water consumed in the process of university operations.
Visiting Speakers/Faculty Expense	6245	Visiting Speakers/Faculty Expense	Costs associated with visiting speakers, including fees, travel, and accommodation expenses.

* available in itemizations

