

## Commonly-Used Account Codes for Requisitions

<b>Banner Account Code (New)</b>	<b>FRS Subcode (Previous)</b>	<b>Category</b>
7103	4010	Honorariums and Consultants <sup>1</sup>
7151	4110	

<b>Banner Account Code (New)</b>	<b>FRS Subcode (Previous)</b>	<b>Category</b>
7465	N/A	Computers & Peripherals \$1,000-\$4,999.99
7466	N/A	Audio Visual under \$1,000
7467	N/A	Audio Visual \$1,000-\$4,999.99
7468	N/A	Other Equipment under \$1,000
7469	N/A	Other Equipment \$1,000-\$4,999.99
7603	4902	Business Conferences and Luncheons
7604	4903	Plaques and Awards
7605	4904	Cash Awards
7612	4935	Registration Fees: Conferences
7621	4990	Other Miscellaneous Operating Expenditures
8101	5100	Movable Equipment (excluding vehicles) <sup>4</sup> Capital Equipment
8103	5103	Internal Enhancements over \$5000 <sup>5</sup> Capital Equipment
8105	5110	Equipment Special PR <sup>5</sup>
8107	5120	Vehicles - Capital Equipment
8108	5200	Payment on Equipment Obligations (Lease-Purchase)
8109	5300	Fixed Equipment <i>For equipment and fixtures to be attached to a building which increases the value of the building.</i>
8111	N/A	Fixed Equipment – capitalized as an improvement
<b>Professional Services Contract Codes</b>		
7114	4055	Contract: Not an Individual up to \$25,000
7115	4056	Contract: Not an Individual over \$25,000
7116	4057	Contract: Individual up to \$25,000
7117	4058	Contract: Individual over \$25,000

<sup>1</sup> Payments to individuals or companies performing consulting or other professional services. (Usually subject to IRS 1099 reporting.)

<sup>2</sup> Incurred by employees in connection with official travel outside the state of Alabama; per diem allowance incurred for travel within the state if travel is six hours or more.

<sup>3</sup> Only used on Contracts and Grants FOAPAL.

<sup>4</sup> For equipment purchases not associated with building construction. Equipment is defined as tangible personal property with a life expectancy greater than one year and having a unit cost of \$5000 or more.

<sup>5</sup> When buying equipment to attach to existing equipment, you must indicate on the Purchase Order the existing equipment's ID number, serial number, etc.