

Sample Chart of Accounts

Account Category	Account Code	Account Title
<i>Current Assets</i>	1000	Cash
	1020	Accounts Receivable
	1040	Inventory – Work in Progress
	1060	Prepayments
<i>Property Plant and Equipment</i>	1100	Equipment – Lab
	1101	Accumulated Depreciation – Lab Equipment
	1110	Equipment – Office
	1111	Accumulated Depreciation – Office Equipment
	1200	Leasehold Improvements
	1201	Accumulated Amortization – Leasehold Improvements
<i>Other Assets</i>	1800	Deposits
<i>Current Liabilities</i>	2000	Current Notes Payable
	2010	Accounts Payable
	2030	Accrued Wages and Payroll Taxes Withheld
<i>Long Term Liabilities</i>	2100	Notes Payable
<i>Equity</i>	3000	Common Stock
	3001	Retained Earnings
<i>Revenue</i>	4000	Commercial Sales
	4010	Grant Revenue
	4020	Interest Income
<i>Direct Program Costs</i>	5000	Direct Labor
	5100	Consultants
	5200	Equipment
	5300	Materials and Supplies
	5400	Travel
	5500	Other/Miscellaneous
	5600	Consultants/Contractual
<i>Fringe Benefit Costs</i>	6010	Vacation
	6015	Holidays
	6020	Sick Leave
	6025	Payroll Taxes
	6030	401(k) Plan
	6035	Group Insurance
<i>Overhead Costs</i>	7000	Overhead Labor
	7110	Amortization – Leasehold Improvements
	7120	Depreciation --- Lab Equipment
	7130	Depreciation – Office Equipment
	7140	Rent

Account Category	Account Code	Account Title
	7150	Utilities
	7160	Telephone
	7170	Equipment Rental
	7180	Expendable Equipment
	7190	Repairs and Maintenance
	7200	General Lab Supplies
	7210	Travel
	7220	Consultants
	7230	Waste Disposal
	7240	Training
<i>General and Administrative Costs</i>	8000	G&A Labor
	8010	Amortization – Leasehold Improvements
	8015	Depreciation – Office Equipment
	8020	Rent
	8030	Utilities
	8040	Telephone
	8050	Equipment Rental
	8060	Expendable Equipment
	8070	Repairs and Maintenance
	8080	Office Supplies
	8090	Travel
	8100	Consultants
	8110	Legal and Accounting
	8120	Liability Insurance
	8130	Licenses
	8140	Dues & Subscriptions
	8150	Postage
	8160	Recruitment/Relocation
	8800	IR&D Labor
<i>Unallowable Costs</i>	9000	Interest Expense
	9010	Contributions
	9015	Exhibits