

(Translation)

Manual for Operational Costs, Material Costs, and Utility Expenses

Group	Commitment/GL	Description(English)
Operational Costs		
G400	1505010010	Leasehold Right on Building
G400	1505030010	Patent and Petty Patent
G400	1505030020	License Software
G400	1505030030	Leasehold Right on Land
G400	5204029990	Other Welfares
G400	5205010030	Provident Fund Contribution
G400	5205010040	Social Security Contribution
G400	5206010010	Training, Seminar and Domestic Visiting
G400	5206010020	Training, Seminar and Going aboard on a tour of investigation
G400	5206020010	Scholarship and Human Resource Development within the Country
G400	5206020020	Scholarship and Human Resource Development in a foreign country
G400	5302010010	Repair for Vehicle Maintenance
G400	5302010020	Repair for Maintenance of Building, Location and Public Utilities
G400	5302010030	Repair for Maintenance of System/ Information Equipment
G400	5302010040	Repair for Maintenance of Durable Articles Science and General Practice
G400	5302010050	Repair for Maintenance of Other Assets
G400	5302020010	Cleansing Wage
G400	5302020020	Security Guard Wage
G400	5302020030	Consulting
G400	5302029990	Other Services Contractor
G400	5302030010	Photocopying Rental
G400	5302030020	Information Equipment Rental
G400	5302030030	Building and Location Rental
G400	5302030040	Durable Articles Science and General Practice Rental
G400	5302030050	Other Company Cars Rental
G400	5302030060	Other Car Rentals

(Translation)

Group	Commitment/GL	Description(English)
Operational Costs		
G400	5302030070	Durable Articles and Office Equipment
G400	5302039990	Other Assets Rental
G400	5302040010	Advertising and Public Relations
G400	5302050010	Insurance Premium
G400	5302050020	Car Insurance Premium and ACT
G400	5302050030	Building Insurance Premium
G400	5302060010	Bank Charge and Credit Card Fee
G400	5302060020	Audit
G400	5302060030	Assessment
G400	5302069990	Other Charges
G400	5302070010	Affirmative and Formality
G400	5302080020	The Ordinary Meeting
G400	5302090010	Meal Allowance of Ordinary Meeting
G400	5302090010	Self-Employed Person
G400	5302999990	Other Expenses
G400	5304010010	Allowance within the country
G400	5304010020	Accommodation Allowance within the country
G400	5304010030	Other Travelling Expenses within the country
G400	5304010040	Domestic Flights Ticket Fare
G400	5304010060	Overseas Allowance
G400	5304010060	Overseas Accommodation Allowance
G400	5304010070	Other Travelling Expenses in a foreign country
G400	5304010080	International Flight Ticket Fare
G400	5304040010	Tax
G400	5304050010	Interest paid
G400	5304050020	Custody Service
G400	5304050030	Other Expenses of Financial Management
G400	5304990010	Indemnity
G400	5502040020	Student's Allowance
G400	5502040030	Student Health Service

(Translation)

Group	Commitment/GL	Description(English)
Material Costs		
G500	5303010010	Office Supplies
G500	5303010020	Maintenance/Construction Materials
G500	5303010030	Household Appliances
G500	5303010040	Agricultural Materials
G500	5303010050	Vehicle Materials and Transportation
G500	5303010060	Computer Materials and Information
G500	5303010070	Radio/ Electrical, Advertising and Publishing Materials
G500	5303010080	Printing, Journal and Book Materials
G500	5303010090	Dressing Materials
G500	5303010100	Sport Materials
G500	5303010110	Field Materials
G500	5303010120	Animal Feed Materials
G500	5303010130	Souvenir Materials
G500	5303010140	Consumable Materials
G500	5303010150	Survey Materials
G500	5303010160	Educational Materials
G500	5303010170	Fuel Materials and Lubricating Oil
G500	5303010180	Weapon Materials
G500	5303010190	Domesticating Animal Materials
G500	5303010200	Laboratory Animal Materials
G500	5303010210	Musical Instrument Materials
G500	5303010220	Pharmaceutical Materials
G500	5303010230	Medical Supplies
G500	5303010240	Dental Materials
G500	5303010250	Scientific Materials
G500	5303010260	Packaging Materials

(Translation)

Group	Commitment/GL	Description (English)
Utility Expenses		
G410	5304020010	Electricity Bill
G410	5304020020	Water Bill
G410	5304020030	Phone Bill
G410	5304020040	Postage and Delivery Fee
G410	5304020050	Telecommunication and Communication Service Charge
G410	5304020060	Mobile Phone Bill
G410	5304020070	Information Network Service Charge
G410	5304029990	Other Utilities Bill

(Translation)

The Describing List of Words

Operational Costs	The Description
Repair for Vehicle Maintenance	Repair for car and motorcycle, oil change, checking for car condition, tyre and battery change.
Repair for Maintenance of Building, Location and Public Utilities	Renovation of building, classroom, teacher room such as painting, change of door and broken ceiling etc.
Repair for Maintenance of System/ Information Equipment	Service and computer repair(spare parts), service and system maintenance of Network, service and printer repair, Software License and Plug in.
Repair for Maintenance of Science Equipment and General Practice	Maintenance and durable articles science and scientific equipment repairs
Repair for Maintenance of Other Assets	Maintenance of air conditioner and elevator, repair for durable articles office, bicycle and book etc.
Cleansing Wage	To pay wage to laboratory and building cleaning personnel, to pay overtime wage to cleaning personnel.
Security Guard Wage	Security guard wage according to service employment contract, monthly and overtime wage of security guard, patrol police remuneration.
Other Services Contractor	To hire grease trap, waste transfer, laundry and monthly photocopying, audit fee, translation fee, outsourcing service contractor wage, monthly charter van service wage, termite disposal service fee, disinfectant and deodorizing service fee, car inspection fee etc.
Photocopying Rental	Photocopying rental
Information Equipment Rental	Durable articles information, namely annual lease agreement for computer and printer.
Building and Location Rental	Building rental for instruction, booth rental, place rental for holding meeting and seminars.
Other Car Rentals	Annual van rental agreement, annual rental agreement on golf car and other car rentals when government vehicle are busy (travelling in Bangkok Metropolis and perimeter areas).

(Translation)

Operational Costs	The Description
Other Assets Rental	Other assets rental other than the rental above, namely LCD projector rental fee, speaker system rental fee, camera rental fee, Instructional equipment rental fee etc.
Advertising and Public Relations	Advertising and public relations to medias such as newspaper, Web site, magazine, yearbook etc.
Insurance Premium	Insurance fee of health and accident (personnel)
Car Insurance Premium	Car Insurance Premium fee (Insurance + ACT)
Building Insurance Premium	Building Insurance Premium fee
Bank Charge	Fees that the bank charges such as transfer fee, buying fee of a cheque, draft and cashier's cheque, continuous cheque order fee.
Other Charges	Counter service fee, human research ethics charge, work permit fee, Certificate issuance fee, visa application fee.
Affirmative and Formality	Cost of food and beverage for affirmative or training, seminar, food coupon, luncheons and graduate student.
Meal Allowance of Ordinary Meeting	Cost of food and beverage for the meeting's agenda.
Other Welfares	Wreath (teacher), medical examination fee (teacher), a scholarship to employee's children further educating at MUIC.
Provident Fund Contribution	Provident Fund Contribution(part of employer's contribution)
Social Security Contribution	Social Security Contribution(part of employer's contribution)
Training, Seminar and Domestic Visiting	Registration fee, training, seminar and domestic visiting fee and annual seminar (HR).
Training, Seminar and Going aboard on a tour of investigation	Registration fee, training, seminar and going aboard on a tour of investigation and oversea seminar (HR).
Scholarship and Human Resource Development within the Country	Personnel scholarship to further study within the country
Scholarship and Human Resource Development in a foreign country	Personnel scholarship to further study aboard

(Translation)

Operational Costs	The Description
Other Expenses	Photocopying fee, bookbinding fee, process and print a photograph fee, delivery fee, delivery service charge, card and label lamination charge, the offerings dedicated to the monks, wreath and exchange loss etc.
Allowance within the country	Allowance within the country to work in the other province or attend the meeting / training /seminar.
Accommodation Allowance within the country	Accommodation allowance within the country to work in the other province or attend the meeting / training /seminar, accommodation allowance of a speaker or keynote lecturer.
Other Travelling Expenses within the country	Tax/ bus/ express way /car park fare, bus and car rental to work in the other province.
Domestic Flights Ticket Fare	Domestic flights ticket fare
Overseas Allowance	Allowance to work/attend the meeting in a foreign country.
Overseas Accommodation Allowance	Accommodation allowance to work/attend the meeting in a foreign country.
Other Travelling Expenses in a foreign country	Travelling expenses during operation/the meeting such as taxi/train fare in a foreign country.
International Flights Ticket Fare	International flight ticket fare
Tax	Motorcycle Act cost
Student's Allowance	MU contribution-student's death allowance
Student Health Service	New student health service charge and dental treatment fee of new student.

(Translation)

Material Costs	The Description
Office Supplies	Business card, rubber stamp, sticker, timecard, parking sticker, pen, pencil, eraser, calculator, boards, department nameplate, office telephone, flagstaff, national flag, white plastic card with magnetic stripe, Conqueror paper for making Grade report, ACQ paper for making Minor, fire extinguisher, picture frame etc.
Maintenance/Construction Materials	Replaced materials (spare parts) and buying things to change by oneself, namely faucet, water valve, fan blades, nut, bonding agent, spray paint, air filter, asphalt, craftsman tool, key pump cost etc.
Household Appliances	Dish, bowl, spoon, tissue paper, washing powder, dishwashing liquid, paper cone, camphor, broom, water filter, garbage bag etc.
Agricultural Materials	Spade, flowerpot, watering can, tree, fertilizer, soil, agricultural equipment, EM liquid.
Vehicle Materials and Transportation	Traffic cone, cart, distilled water, barrier, car battery (self-purchase), bicycle.
Computer Materials and Information	Printer ink, mouse, keyboard, CD, DVD, LAN cable, LAN connector, Software price less than 20,000 baht.
Radio/Electrical Materials	Alkaline battery, dry battery, light bulb, plug, switch, ventilator, fire exit sign and electrical equipment.
Advertising and Publishing Materials	Handbill, leaflet, Roll up, advertising boards, LCD projection lamp.
Printing, Journal and Book Materials	Book, journal, newspaper, Handbook, renewal of journal or magazine, paper with the university's logo (for preparation of Transcript and Certificate).
Dressing Materials	Uniform such as safari suit, suits, polo shirt student by PC.
Sport Materials	Table tennis ball, golf ball, badminton ball, basketball ball etc.
Consumable Materials	Tea, coffee, coffee mate, sugar, drinking water, syrup etc.

(Translation)

Material Costs	The Description
Educational Materials	Specific teaching materials such as toner cartridge rental for photocopier, copying documents from photocopier, buying DVD to library, cooking ingredients, examination envelope.
Fuel Materials and Lubricating Oil	Engine Oil (self -purchase), fuel oil, liquefied petroleum gas.
Pharmaceutical Materials	Household remedy, alcohol, gauze etc.
Medical Supplies	Medicine bag, medicine cabinet.
Scientific Materials	Chemical cost, the materials used in laboratory.

Utility Expenses	The Description
Electricity Bill	Electricity bill
Water Bill	Water bill
Phone Bill	Phone bill domestically (TOT) and internationally(CAT)
Postage and Delivery Fee	Postage (Thailand Post.co.th, FedEx), revenue stamp, postcard.
Telecommunication and Communication Service Charge	True vision service
Mobile Phone Bill	Mobile pop up, AIS DTAC TRUE monthly payment service, SIM NET service.
Information Network Service Charge	Internet Account membership fee of personnel and student, internet monthly payment service, rental and renewal of membership databases, Internet services.