

COMMONLY USED EXPENDITURE ACCOUNT CODES

Budget Acct Code	Account Code	Account Code Description
610001	Salaries	
	610005	Exec Admin & Managerial
	610010	Faculty
	610015	Professional Non Faculty
	610020	Clerical/Secretarial
	610025	Tech & Paraprofession
	610030	Skilled Crafts
	610035	Service Maintenance
	610040	Termination Pay - Salaries
	610045	Extra Services
	610050	Release Time Faculty
650001	Wages	
	650005	Clerical/Secretarial
	650010	Tech & Paraprofession
	650015	Skilled Crafts
	650020	Service Maintenance
	650025	Wages- Overtime Pay
	650030	Termination Pay Hourly
650034	Student Wages	
	650035	Graduate Assistant
	650040	Grad Research Assist
	690001	Fringe Benefits
710001	Travel & Subsistence	
	710005	Travel & Subsistence
	710010	In State Meals and Lodging
	710015	Travel in Private Vehicle ISO
	710020	Travel in Rental Vehicle ISO
	710025	Travel in Public Vehicle ISO
	710030	Travel in Motor Pool ISO
	710035	Out State Meals and Lodging
	710040	Travel in Private Vehicle OSO
	710045	Travel in Rental Vehicle OSO
	710050	Travel in Public Vehicle OSO
	710055	Travel in Motor Pool OSO
	710060	Group Meals and Lodging
	710065	Other Travel Cost
	710070	Conference Registration Fee
	710075	Travel in Private Vehicle GRP
	710080	Travel in Rental Vehicle GRP
	710085	Travel in Public Vehicle GRP
	710090	Travel in Motor Pool GRP
	710095	International Travel Public Carrier
	710100	International Meals and Lodging
	710105	Student Travel
720001	Office and General (Rental and Leases)	
	720005	Rental Of Bldg Floor Space
	720010	Rental of Off Equip
	720015	Rental Copier Usage
	720020	Other Rental
	720025	Lease Purchase Of Equip
	720030	Lease Purchase - Other
	720035	Maintenance Contracts Equipment

Budget Acct Code	Account Code	Account Code Description
723001	Insurance	
	723005	Insure Fidelity Bond
	723010	Insure Automobile
	723015	Liability/Special
	723020	Insure Edp Property
	723025	Insure Property
725001	Consultant/Fees/Services	
	725005	Cont Expse Reimburse
	725010	Consultant Fees
	725015	Other Prof Fees Serv
	725020	Photography
	725025	Pymt To Subcontract/Contractor
	725030	Fees/Charges
	725035	Dues
	725040	Laun, D/Clean & Towel
	725045	Subscriptions
	725050	Stud. Rectuit Costs
	725055	Athl Officials Pay
	725060	Pay To Vst Ath Team
	725065	Athletic Recruitment
	725070	Emplye Recruit Costs
	725075	Employee Moving Cost
	725080	Computer Sware Acqui
	725085	Computer Sware Maint
	725090	Other Contract Svcs
	725095	Interest/Fees
	725100	Accredition & Review
	725105	Taxes On Vehicles
	725110	Inspection Fees-Vehl
	725115	Other Taxes
730001	Utilities	
	730005	Electricity
	730010	Heat
	730015	Water
	730020	Sewage
	730025	Garbage Disposl
731001	Communications	
	731005	Tele Local Service
	731010	Tele Local Svc Att
	731015	Tele Long Distance
	731020	Tele Long Dist Att
	731025	Tele Install Maint
	731030	Tele Install Att
	731035	Telephone Inter Conne
	731040	Cable Tv
	731045	Wireless Svc
	731050	Postage
733001	Operations & Maintenance	
	733005	R&S Street Park Lot
	733010	R&S Street Building Ground
	733015	R & S Other
	733020	Physical Plant Services
	733025	Pest Control
	733030	Support Service Chgs
	733035	Custodial Ser Charge
	733040	Campus Landscape Chg

Budget	Account	
Acct Code	Code	Account Code Description
740001	General & Administrative	
	740005	Advertising
	740010	Publicity Pubc Infm
	740015	Engineering
	740020	Architecture
	740025	Auditing Fees
	740030	Medical
	740035	Instructional Svcs
	740040	Legal Fees
	740045	Laboratory Test Fees
	740050	Film Processing
	740100	Interdepartmental Transfer
750001	Operations & Maintenance Supplies	
	750005	Land Improvement Supplies
	750010	Bldg Const Supplies
	750015	Cement
	750020	Lumber
	750025	Building Supplies Metal
	750030	Paints/Preservtives
	750035	Hward Plmb/Ele Supp
	750040	Physical Plt Materia
	750045	Cust/Clean Supp
	750050	Fuels
	750055	Diesel
	750060	Gasoline
	750065	Lubri Oils/Grease
	750070	Tires/Tubes
	750075	Shop Supplies
	750080	Seed/Plants
	750085	Fertilizer/Chemicals
	750090	Insecticides
	750095	Other Eqp Rep Part/S
	750100	Other Maintenance Supply
	750105	Addition To Plant Facilities
752001	Printing/Binding	
	752005	Printing/Binding - External
	752010	Printing - Internal
	752015	Forms, Routing Slips, Etc.
	752020	Duplication/Reproduction
	752025	Bulk Paper
	752030	Office Supplies/Materials
	752035	Instructional Supplies
754001	Other Supplies	
	754005	Lab/Testing Supplies
	754010	Phograph/Repro Sup
	754015	Drg/Chems For Med+La
	754020	Other Prof Sctif Sup
	754025	Small Tools
	754030	Radio/TV Repair Parts
	754035	Cloth/Dry Gd Gr Prs
	754040	Sports Supplies
	754045	Expendable Items
756001	Consumption	
	756005	Food for Persons
	756010	Feed for Animals

Budget	Account	
Acct Code	Code	Account Code Description
760001	Cost of Sales	
	760005	Mdse for Resale/Tele Lo
	760010	Mdse for Resald / Ele LDI
	760015	Mdse for Resale/Tele Ot
	760020	Mdse for Resale/Food
	760025	Mdse for Resale - Tabac Sun
	760030	Mdse for Resale - Expend
	760035	Mdse for Resale - Meats
	760040	Mdse for Resale - New books
	760045	Mdse for Resale - Ubook
	760050	Mdse for Resale - Paperback
	760055	Mdse for Resale - Arts & Craft
	760060	Mdse for Resale - Sundies
	760065	Mdse for Resale - Sci Sup
	760070	Mdse for Resale - Software
	760075	Mdse for Resale - Gift Shop
	760080	Mdse for Resale - Insgni
	760085	Mdse for Resale - Gen
770001	Scholarships & Allowances	
	770005	Title IV
	770010	Fellowships
	770015	Scholarships-Funded
	770020	Scholarships-Presidential
	770025	Scholarships-Academic
	770030	Scholarships-Academic Graduate
	770035	Scholarships-Academic Music
	770040	Scholarships-Ayers
	770045	Scholarships - University
	770050	Scholarship - Housing
	770055	Scholarship - Meals
	770060	Fee Waivers - Employees
	770065	Fee Waivers - Dependents
	770070	Fee Waivers - Non Resident Fee
	770075	Fee Waivers - Alumni
	770080	Fee Waivers - ROTC
	770085	Fee Waivers - Music
	770090	Awards
	770095	Stipends
	770100	Allowance
780001	Capital Outlay - Real Property	
	780005	Land
	780010	Buildings
781001	Capital Outlay - Library Acquisition	
	781005	Library Books
	781010	Paperback Binding
	781015	Periodicals
	781020	Films (Lib Only)
	781025	Microforms (Lib Only)
	781030	Audio Visual Materials
	781035	Maps (Lib Only)
	781040	Historical Articles & M
	781045	Sterling Silver
	781050	Antiques

Budget Acct Code	Account Code	Account Code Description
782001	Capital Outlay - Office Equipment	
	782005	OF Mach, FRN, Fix, E
	782010	Typewriters (Regardless
	782015	Dictating Equip
	782020	Radio & TV, VCR Equip
	782025	Cellular Phones
	782030	Tape Recorders (Regar
	782035	Camera & Camera Equip
783001	Capital Outlay - Vehicles	
	783005	Automobiles
	783010	Station Wagons
	783015	Pick Ups
	783020	Vans
	783025	Vehicles
	783030	Tractors
784001	Capital Outlay - Equipment	
	784005	Medical Equip
	784010	Air Compressors
	784015	Data Processing Equip
	784020	Scientific Equip
	784025	Other Equip
	784030	Chain Saws
	784035	Welding Machines
	784040	Lawn Care Machines
	784045	Hand Power Tools
	784050	Road Machinery
	784055	Generator
785001	Capital Outlay - Appliances	
	785005	Refrigerators & Freezers
	785010	Appliances (Microwave/Stoves)
786001	Capital Outlay - Hardware	
	786005	Weapons
790001	Debt Service	
	790005	Bonds Redeemed
	790010	Int Pymt On Bonds
	790015	Pymt On Notes
	790020	Int Payment On Notes
	790025	Pymt Mas Lease - Non Instruction
	790030	Int - Non Instruction
	790035	Pymt Mas Lease - Housing
	790040	Int - Housing
	790045	Pymt Mas Lease - Food Svc
	790050	Int - Food Svc
	790055	Trustee Fees
	790060	Withdrawal From Agency Fund
	790065	Plant Deductions

Budget	Account	
Acct Code	Code	Account Code Description
795001	Other Expenditures	
	795005	Administrative Expense
	795010	Prov for Bad Debt
	795015	Cash Over and Short
	795020	Refunds & Adjustments
	795025	Prior Period Adjustment
	795030	Depreciation Expense
	795035	Indirect Cost Expense
	795040	Cost Share
	795045	Indirect Cost Recovery Private
	795050	Other Expenditures