

**JACKSON STATE UNIVERSITY**  
**COMMONLY USED EXPENDITURE ACCOUNT CODES**

<b>Budget</b>		
<b>Acct Code</b>	<b>Account Code</b>	<b>Account Code Description</b>
<b>610001</b>	<b>Salaries</b>	
	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
<b>650001</b>	<b>Wages</b>	
	650005	Clerical/Secretarial
	650010	Tech & Paraprofession
	650015	Skilled Crafts
	650020	Service Maintenance
	650025	Wages- Overtime Pay
	650030	Termination Pay Hourly
<b>650034</b>	<b>Student Wages</b>	
	650035	Graduate Assistant
	650040	Grad Research Assist
	690001	Fringe Benefits
<b>710001</b>	<b>Travel &amp; Subsistence</b>	
	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
<b>720001</b>	<b>Office and General (Rental and Leases)</b>	
	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

**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. Recruit Costs  
725055 Athl Officials Pay  
725060 Pay To Vst Ath Team  
725065 Athletic Recruitment  
725070 Emplie Recruit Costs  
725075 Employee Moving Cost  
725080 Computer Sware Acqui  
725085 Computer Sware Maint  
725090 Other Contract Svcs  
725095 Interest/Fees  
725100 Accreditation & 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

**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 Photograph/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

**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

**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

**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