NORTH CAROLINA CENTRAL UNIVERSITY
ACCOUNT CODE LISTING FOR SPONSORED PROJECTS

Note: The following frequently used account codes are provided a reference tool. The information is taken directly from the University's chart of accounts for grant-related transactions. Not all account codes are in all fund numbers. Please call the Contracts and Grants Office if you experience difficulty with a specific account code or if none of the listed account codes fits a specific grant-related expense.

XXXXG is the Account Class
5XXXXX: Revenue Account Codes
6XXXXX: Personnel/Payroll-related Account Codes
7XXXXG: Expenditure Account Codes

Account Class 1000: Personnel, includes EPA non-teaching, SPA and EPA teaching compensation; as well as codes for Temporary Employees, Fringe Benefits, and Contractors.

Account Class 2000: Supplies and Materials

Account Class 3000: Contracted Services - includes Personal Service Contracts, Dual Employment (Employees on Loan), Honoraria, Travel, Communication, Utilities, and Repairs

Account Class 4000: Fixed Charges - includes Rental, Maintenance Contracts, Insurance, and Subscriptions.

Account Class 5000: Capital Outlay – includes library acquisitions.

Account Class 6000: Grants, Scholarships, Stipends and other costs.

Banner Account Code	Description/Title	Budget Pool	Account Type	Definition of Usage
NOTE: Grant funds must use Banner account codes ending with "G" for any purchase. **NOTE: Budget Pool (accts ending with "G") is the account that the budget must be in so that you can purchase items from the expense account code (i.e. 72990G, 75112G).**				
	Revenue Account Codes			
501010	Tuition Surcharge Resv			
501100	Net Resident Tuition			
501110	Resident Tuition			
501120	Resident Staff Tuition Waiver			
501130	Resident Sr. Citizen Tuition Waiver			
501160	Resident Tuition Surcharge			
501200	Net Nonresident Tuition			
501210	Nonresident Tuition			
501220	Nonresident Special Talent Waiver			
501230	Nonresident Grad Asst Waiver			
501240	Nonresident Staff Tuition Waiver			
501250	Nonresident Military Tuition Waiver			
501260	Nonresident Tuition Surcharge			
501270	N. C. Teacher Tuition Waiver			
501280	Non Resident Distance Ed			
501290	Tuition Fees Dics			
501300	Extension Instr Fee			
501400	Application Fee			
501410	Appl Fee Undergrad			
501420	Appl Fee Graduate			
501430	Appl Fee-Law			
501440	Appl Fee-Library Sc			
501500	Athletic Fee			
501510	Athletics-Def Maint			
501600	Health Service Fees			
501700	Student Activities Fees			
501710	Student Activities			
501720	Student Fine Arts Act			
501730	Campus Echo			
501800	Indebtedness Fees			
501850	Educ/Tech Fee			
501900	Special Fees			
501910	Diploma Fees			
501920	Student Teaching			
501930	Ada Diet			
501940	A/S Insurance			
501950	Comm Health Service			
501960	Transcript Code			

501970	Thesis Binding			
501980	Late Registration Fee			
501990	Dorm Maintenance Fee			
502100	State Appropriations			
502210	State C&G Direct Cost Exchange			
502220	State C&G Overhead Receipts			
502230	State C&G - Non-Exchange			
502240	Out Of State Grants			
502250	Certificate of Participation - COPS			
502290	State Aid Bond Proceeds			
502300	Federal Appropriations			
502410	Federal C&G Direct Cost - Exchange			
502420	Federal C&G Overhead Receipts			
502430	Federal C&G Academic			
502440	Federal C&G - Non-Exchange			
502450	Perkins Cap CONTRI			
502460	Perkins BPCC			
502470	Perkins BPRCF			
502480	Perkins BPLC			
502490	Perkins Offset Obj			
502510	Local C&G Direct Cost			
502520	Local C&G Overhead Receipts			
502600	Private C&G Exchange			
502610	Rest Nccu Found Grt			
502620	Private Gifts Restricted			
502630	Private C&G Non-Exchange			
502700	Priv Gifts C&G Unrestricted			
502710	Unrstr Nccu Found Gt			
502720	Private Gifts Unresticted			
502730	N-Cap Gift Non-Cash			
502740	Capital Gift Cash			
502750	Permanent Endowment			
502760	Add Permanent Endow Cash			
502770	Add Permanent Endow N-Cash			
502780	Add Term Endow Cash			
502790	Add Term Endow N-Cash			
502820	Private C&G Overhead Receipts			
502900	Endowment Income			
502910	Restricted Endowment Income			
502920	Unrestricted Endowment Income			
503100	Edp Serv Revenue			
503200	Physical Plant Revenue			
503300	Service Shop Revenue			
503400	Telephone Service Revenue			
503500	Utility Service Revenue			
503900	Other Supporting Revenue			
503910	Library Fines			
503950	Nursery School			

504010	Hsng/Aux/Indep Service Rev			
504020	Ded Of Hlth Sc Bldg			
504030	S & S Aux & Ind Oper			
504090	Licensing Commission			
504100	Auxiliary Admin			
504110	Gen Concessions			
504120	Ath Vend Concessions			
504130	Gen Event Vending			
504140	Pay Telephone Commis			
504150	Stud Affairs Vending			
504160	Vend Comm-Tickt Off			
504170	Atm Commission			
504180	Snack Recpts			
504190	Beverage Vending Rev			
504200	Central Stores			
504210	Campus Centr			
504220	Std Un-Gaues			
504230	Std Un-Bowling			
504240	Stud Util-Campus			
504250	Beauty Shop Rent			
504260	Barber Shop Rent			
504270	Rent Other Areas			
504280	Stud Univ Spec Event			
504290	Stud Univ Vending			
504300	Residence Serv Tui/Fee Disc.			
504310	Food Service			
504320	Food Service-Cafe			
504330	Snack-Bar Food Ser			
504340	Food Serv Tui/Fee Disc.			
504350	Athletic Serv Tui/Fee Disc.			
504360	Health Serv Tui/Fee Disc.			
504370	Std Union Serv Tui/Fee Disc.			
504400	Duplic Ctr Reports			
504410	Dupl Ctr-Copy Ctr			
504440	Infirmary Rev			
504450	Health Service Rev			
504460	Laboratory			
504470	Pharmacy			
504500	Overnight Ldge House			
504510	Hsng Service			
504520	Fac Staff Dorm Hous			
504530	Hsng Repair			
504540	Nccu Mail Center			
504550	Spec Tele Ser			
504560	Hsng Mailbox			
504570	Key/Lock Replacement			
504610	Parking-Regist			
504620	Parking (Fines)			

504630	Laundry Service			
504640	Laundry Mach Rev			
504650	Special Event Parking			
504660	Special Event Tkt Sales			
504700	Sales/Service Rev			
504710	Lyceum-Reg			
504720	Corporate Sponsors			
504730	Booths			
504740	Lyceum-Summer			
504750	Electronic Billboard			
504760	Athletics			
504770	Aggie-Eagle Tickets			
504780	Sga Ticket Sales			
504790	Tailgate Fee			
504800	Std Stores			
504810	Ss-Prepaid Books			
504820	A/E After Party			
504830	Kid’s Pavilion Spons			
504840	Fashion Show			
504850	Step Show			
504860	Golf Tournament			
504870	Central Stores-Supp			
504880	Central Stores-Gas			
504890	Bank Sav/Intrst			
504900	Post Office			
504910	Basketball Season Bk			
504920	Football General Admission FP/RZ			
504930	Alumni Dance/Breakfa			
504940	Student Activities			
504950	Basketball General Admission			
504960	University Theatre			
504970	Plays/Concerts/Parties			
504980	Football Season Tickets			
504990	Mail Fee			
505000	S & S Rev of Aux Entrp			
507100	Bad Rec Collected			
507200	Investment Income			
507210	STIF Interest Income			
507220	Perkins Writedown			
507230	Interest Income/Invst Pur			
507240	Non-STIF Interest Income			
507250	Perkins Writedown			
507300	Rent/Lease Income			
507310	Rent Inc-Fayette St			
507400	Surplus Property Sale			
507450	Perkins Interest Revenue			
507460	Perkins Interest Write Down			
507500	Forfeited Tuition Deposit			

507900	Miscellaneous Income			
507910	Misc Inc-Fines			
507920	Borr Pd Collect			
507930	Borr Pd Rtd Chk			
507940	Borr Pd Late Chg			
507950	Misc Income-Spec			
507960	Overage (Revenue)			
507970	Grant Holding Acct Rev			
507980	Fed Reim-Loan Canc			
507990	Perkins Write Down Loan Calc			
508100	Transfer In OH Receipts Gen Supp			
508200	Transfer In OH Receipts Contg Obl			
508300	Transfer In OH Receipts Nonrec O			
508310	Overhead Receipts			
508400	Other Non-Mandatory Transfers In			
508440	Other Non-Mandatory Transfers In			
508450	Other Mandatory Transfers In			
508460	Inst Cap Contr Auth			
508500	Transfer OH Receipts Gen Admin			
508600	Transfer OH Nonrec Inter			
508700	Transfer OH Contg			
508800	Transfer OH Rec Govt Cost			
508900	Other Inter-Institutional Transfers			
508910	Transfer from Nurs Sch Fd			
508920	Transfer from OSP			
508940	Transfer from R/R			
509100	Salary Reimbursement			
509210	Ret Appro-Budget Flexibility			
509220	Ret Appro-Def Oblig			
509300	IMPREST CASH REDEPOS			
509400	Receivable Change			
509520	Plant Fund Addition			
509530	Grant Refund Revenue Acct			
509600	Non-Expendable Refund			
509800	Note Repayment			
509900	Other Non Revs			
509910	Retirement of Indebtedness			
509930	Realized Gain Sale-Investments			
509990	Unrealized Gain Sale-Investments			
	Personnel-Related Account Codes			
611100	EPA Administrative Salary			Base salary payments for services
611200	EPA Overtime Payments			Overtime exempt from Personnel Act
611310	EPA Holiday Premium Payments			Holiday premium pay to EPA
611320	EPA Shift Premium Payments			Shift premium pay to EPA
611390	EPA Other Premium Payments			Call back/standby premium pay

611400	EPA Employee on Loan			Payment to original employing agency for borrowed employees subject to statewide policy on dual employment
611500	EPA Administrative Severance Pay			Grievance settlement
612100	SPA Regular Salaries			SPA regular salaries & wages
612190	Payroll Adjustments			
612200	SPA Overtime Payments			Overtime pay
612250	SPA 15% Shift Premium			
612310	SPA Holiday Premium Pay			Holiday premium pay
612320	SPA Shift Premium Pay			Shift premium pay
612390	SPA Other Premium Pay			Call back/standby premium pay
612400	SPA Employee on Loan			Payment to original employing agency for borrowed employees subject to statewide policy on dual employment
612500	SPA Severance Pay			Grievance settlement
612700	SPA Longevity Pay			Special lump-sum annual payments to SPA employees for qualified long-time service
612800	SPA Salary Reserves			Retainer for compensation reserves for merit and automatic salary increments must be allocated to proper expenditure account before disbursement
613100	EPA Academic Salary			EPA teaching salaries & wages
613400	EPA Teaching Employee on Loan			Payment to original employing agency for employees subject to statewide policy on dual employment
613500	EPA Teaching Severance Pay			Grievance settlement
613800	EPA Salary Reserves			
613810	EPA Salary Reserves-Regular			Reserves for salary increases - EPA regular salaries
613820	EPA Sal Reserves-Teaching			Reserves for salary increases - EPA teaching salaries
614100	Non-Student Regular Wages			Regular wage payments to hourly temps contract employees for IRS
614200	Non-Student Overtime Payments			Overtime Pay
614320	Non-Student Holiday/Premium Payments			Holiday premium pay
614330	Non-Student Shift Prem Payments			Shift premium pay
614340	Non-Student Other Prem Paymts			Call back/standby premium pay
614500	Student Regular Wages			Payments to enrolled students attending classes regularly (as required by program) at a UNC institution primary status must be student (i.e. earnings for sustenance not livelihood) to be exempt for FICA
614520	Work Study Auxiliaries			Student temporary wages
614530	Work Study Athletics			Student temporary wages
614540	Work Study Pace			Student temporary wages

614550	Work Aid Federal			Student temporary wages
614560	Work Aid Non-Federal			Student temporary wages
614570	Work Aid Auxiliaries			Student temporary wages
614580	Work Aid Misc - ITF			Student temporary wages
614590	Work Aid Student Act			Student temporary wages
614600	Student Overtime Payments			Student temporary wages
614720	Student Holiday Premium Payments			Overtime to temp student employees greater than standard work week subject to NC wage & hour policy
614730	Student Shift Premium Payments			Shift premium pay
614740	Student Other Premium Payments			Call back/standby premium pay
615100	Suggestion Awards			Suggestion System Award
615500	Unemployment Compensation			Unemployment compensation payments to ESC
615610	Medical Benefits			Workers compensation - Medical payments
615630	Temp Disability Payment			Workers compensation - Temporary disability payments
615650	Partial Disab Payments			Workers compensation - Partial disability payments
615670	Death Benefits			Same as above
615690	Other WC Costs			
73917G	LEO Retirement Supplement	73900G		**INACTIVATED**
615810	Disability Benefit Short Term			Short term disability payments
615820	Dis Ben Ext Shrt Ter			Exceeds one year
715920	Employee Recognition Award			Payments for pins plaques trophies certificates and the like for service awards and other special recognition awards to employees
615930	Emply Exp Reim-TX			Payments made to employees to reimburse expenses that are considered taxable income by the internal revenue code and therefore these payments are reported on a W-2 form
615990	Change In Accr Vacation			
73916G	Soc Security Contract	73900G		Other contracted services - misc.
618100	Social Security			Social security contributions - universities institutional share of FICA cost
618200	State Retirement			Regular retirement - universities institutional share of state retirement
618300	Medical Insurance			Institution share of medical insurance
618400	Disability Insurance			Disability insurance contributions
618600	Workmen Compensation			Premiums to private insurer's for workers' comp to cover employment related death or disability used only with certain receipt supported contracts or grants
618700	TIAA Optional Retirement			Institutions share of TIAA optional retirement costs based on salaries

618800	Law Officers Retirement			Payment to Law Officers' Benefit Fund
618900	Staff Benefit Reserv			Retainer of reserves for staff benefits must be allocated to proper expend account before expenditure
73900G	**Contracted Services C&G Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE.** Payments to independent contractors, external organizations, temporary agencies, and other non-university employees for services on a contract basis.
73911G	Legal Fees	73900G		Professional fees to an attorney, court reporters, jury fees, private investigator, etc.
73912G	Acct/Audit Fees	73900G		Payments to accountants, investments. Investment advisory services, securities processing services, finder's fees, market research services and clearing house agencies to processing information, collect funds, perform audits, and to provide other services
73913G	Bank Card/Fees	73900G		Payments to banks for credit card usage or fees(exp)
73914G	Temp Srvc	73900G		Temporary agency contracts
73915G	Employee Moving Expense	73900G		
73924G	Consult Fee-Dp Supp	73900G		Payments for systems implementation, integration services and systems
73926G	Consult Fee-Engineer	73900G		Payments for engineering services
73927G	Consult Fee-Admin	73900G		Professional testing
73928G	Consult Fee-Education	73900G		
73931G	Medical Fee-Hospital	73900G		Medical/rehabilitation services - hospital provided
73932G	Medical Fee-Other	73900G		Medical/rehabilitation services -other providers
73944G	Employ On Loan Pay	73900G		Dual employment payment to state agencies
73950G	Honorariums	73900G		For services when custom or propriety forbid setting fees
73960G	Expert Witness Fees	73900G		Fees for expert witnesses in legal or regulatory hearings
71970G	Acad Inst-Res Serv			Payments for instructional services for non state employees "restricted to 101
73971G	Entertainment Services	73900G		Contractors (person) for entertainment agencies
73975G	Other Personal Contracted Services	73900G		
71991G	Collection Cost			Fees paid to a vendor to collect a debt owed to the state. These fees may be a fixed amount or calculated as a percentage of the debt amount collected.

71992G	Collection Cost-Prin			Collection cost
71993G	Collection Cost - Other			Collection cost
73994G	Other Exp-Cr Bur	73900G		
71995G	Borr Pd Collect Cost			Not used
71996G	Borr Pd Rtd Chk Fee			Not used
71997G	Borr Pd Late Chgs			Not used
71998G	Perkins Offset Ocp			
72000G	**Supplies Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.**
	Household Supplies			**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.**
72110G	Household Supplies - Janitorial	72100G		For the purchase of toilet tissue, disinfectants, cleaning rags, waste baskets, paper towels, cleaning solutions, wax, soaps, mops, broom, bug spray, air fresheners, plastic liners etc.
72120G	Household Supplies -Clothing	72100G		For the purchase of any clothing or uniform and accessories (shoes, badges, hats, etc.)
72200G	**Food Products C&G Budget Only**	**Do Not Use**		
72200G	Food Products	72200G		Food and dietary supplies to be consumed (by humans) not resold (meats-fresh/frozen, breads/ bakery, dairy, frozen vegetables, etc.)
722150	4% W/H Expense Clearing Account			
72300G	**Educational Supplies C&G Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.** Expenditures incurred for the purchase of materials and supplies used exclusively for instructional and training purposes.
72301G	Educational Supplies Outside Vendor	72300G		For the purchase of materials and supplies from an outside vendor to be used exclusively for instructional, research, and training purposes
72302G	Educational Supplies - Duplicating	72300G		Copying and printing services on campus. For instructional, research, and training purposes (NCCU Quick Copy, Central graphics)
72303G	Educational Supplies -Central Store	72300G		For the purchase of supplies from Central Stores to be used for classroom purposes
72304G	Educational Supplies - Bookstore	72300G		For the purchase of supplies from the Bookstore for classroom purposes
72400G	**Repair Supplies C&G Budget Only**	**Do Not Use**		

72401G	Repair Supplies	72400G		Facility & hardware supplies (carpentry, plumbing, electrical heating, Paint, locksmith and ground supplies) such as work tools, tool belt, ladders, water hose, sand, gravel, concrete, structural steel, lumber, screws, nails, boiler parts, compressor parts, etc.
72500G	**Motor Vehicle Supplies C&G Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.**
72510G	Motor Vehicle Supplies - Gasoline	72500G		Gasoline
72550G	Motor Vehicle Supplies - Other	72500G		Supplies for operation, maintenance, and repair of state owned vehicles (i.e. batteries, brake shoes, fuel, oil, fan belts, motors, tires, antifreeze, anti-theft and security devices for motor vehicles, brake fluid, etc.
72600G	**Office Supplies C&G Budget Only**	**Do Not Use**		
72601G	Office Supplies Outside Vendor	72600G		Diskettes, toner cartridges, ribbons, scissors, pencils, compact paper shredder, envelopes, ring binders, desk organizers, calculators, books not used in the classroom, calendars, notepads, easel and pad, paper, pens, pencils, files folders and dividers, etc. (see 615A on the State Contract for other office supplies)
72602G	Office Supplies - Duplicating	72600G		Copying and printing services on campus.
72603G	Office Supplies - Central Store	72600G		Supplies purchased from Central Stores to be used in the office
72604G	Office Supplies - Bookstore	72600G		Office and miscellaneous supplies purchased from the Bookstore
72700G	**Purchase for Resale Suppli C&G Budget Only**	**Do Not Use**		
72701G	Purchase for Resale	72700G		Purchase of goods to be resold (This Account code is usually used by the Bookstore and Central Stores)
72710G	Purchase for Resale - Freight	72700G		Freight associated with the good for resale
72900G	**Other Supplies C&G Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.**
72960G	Other Supplies - Drugs	72900G		Drugs supplies (for human consumption) Prescription drugs, non-prescription drugs (This Account code is usually used by Student Health)
72970G	Other Supplies- Non Ed AGR & Animal	72900G		For the purchase of agricultural and animal supplies

72980G	Other Supplies - Non Ed Scientific	72900G		Expenditures incurred for the purchase of consumable scientific supplies and materials such as beakers, test tubes, chemicals, litmus paper, etc.
72990G	Other Supplies - Miscellaneous	72900G		Expenditures incurred for the purchase of supplies such as name tags, inexpensive cameras and film, safety supplies, air filters and batteries not for vehicles, artwork, attaché cases, adapters, printer cables, greeting cards, accessories for cameras, and any other supplies not mentioned in the other 2900 Account listings
73100G	**C&G Purch Serv Travel Budget Only**	**Do Not Use**		Services that ensure the ongoing operations of State government facilities and government services. These services may be provided by external commercial firms other state agencies, and/or other divisions within the same organization. Also included in this account group are reimbursements for travel costs related to official State business
73111G	C&G In St Trans-Air	73100G		Travel in state, out of state out of the country and board members
73112G	C&G In State Trans - Ground	73100G		
73113G	C&G In State Trans Other	73100G		
73114G	C&G In St Subsis-Lodging	73100G		
73115G	C&G In St Subsis-Meals	73100G		
73116G	C&G In St Other Trav Exp	73100G		
73117G	C&G In St Trans-Ground Motor Fleet	73100G		
73119G	C&G In St Regist Fees	73100G		
73121G	C&G Out Of St Trans-Air	73100G		
73122G	C&G Out Of St Trans-Ground	73100G		
73123G	C&G Out Of St Trans-Other	73100G		
73124G	C&G Out-Of-St Subsis-Lodg	73100G		
73125G	C&G Out-Of-St Subsis-Meals	73100G		
73126G	C&G Out-Of-St Other Trav Exp	73100G		
73129G	C&G Out-Of-St Regist Fee	73100G		
73131G	C&G Out Of Cntry Trans-Air	73100G		
73132G	C&G Out Of Cntry Trans-Grnd	73100G		
73133G	C&G Out Of Cntry Trans-Other	73100G		
73134G	C&G Out Of Cntry Sub-Lodg	73100G		
73135G	C&G Out Of Cntry Sub-Meals	73100G		
73136G	C&G Out Of Cntry Other Tv Exp	73100G		
73139G	C&G Out Of Cntry Regist	73100G		
73141G	C&G Brd/Nonemp Trans-Air	73100G		
73142G	C&G Brd/Nonemp Trans-Grd	73100G		
73143G	C&G Brd/Nonemp Trans-Other	73100G		

73144G	C&G Brd/Nonemp Lodging	73100G		
73145G	C&G Brd/Nonemp Meals	73100G		
73146G	C&G Brd/Nonemp Other Tvl Exp	73100G		
73149G	C&G Brd/Nonemp Registr Fee	73100G		
73200G	**C&G Purch Serv Comm Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY. Telegrams, Postage, Messenger (**courier services, and post office box rentals)
73213G	Comm-Telephone Local	73200G		To record voice transmission costs locally, excluding cellular phone charges and data transmission costs (WAN) charges and data transmission cost (WAN) charges
73211G	Comm-Long Distance	73200G		To record voice transmission costs long distance, excluding cellular phone charges and data transmission costs (WAN) charges
73212G	Comm-Telecomm Serv	73200G		To record data transmission costs (WAN charges) such as shared data charges and point-to-point data charges---- Pagers, walkie talkies, blue light emergency phone, fax lines, radio systems, security systems, cable television
73214G	Comm-Cellular Tele Serv	73200G		Expenditures incurred for cellular phone service for State Business use
73240G	Comm-Postage/Mail Serv	73200G		Expenditures incurred to record payments made for mailing services, postage and postal meter charges, delivery charges
73270G	Comm-TV/Cable Serv	73200G		Expenditures incurred for monthly access charge for cable TV as well as any setup and installation charges and other access/use fee. Also used for recording fees paid to appear on public access channel programming (i.e. Open net)
73300G	**C&G Utilities Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.** Electric, water, gas, fuel, and oil. Not for oil or fuel fused for vehicles
73301G	Fuel Oil - Utilities	73300G		Expenditures incurred for Fuel Oil
73302G	Gas - Utilities	73300G		Expenditures incurred for Natural Gas/Propane
73303G	Water - Utilities	73300G		Water and Sewer payment (water and sewer bill)
73304G	Fuel - Utilities - Coal	73300G		Expenditures incurred for Coal Fuel
73305G	Electricity	73300G		Electrical service payment (light bill)
73306G	Wood Fuel Utilities	73300G		Expenditures incurred for Wood Fuel

73307G	Chemicals and Additives Utilities	73300G		Expenditures incurred for chemicals & additives to treat boiler, chiller, swimming pool
73400G	**C&G Purch Serv Printing Budget Only**	**Do Not Use**		
73402G	Printing/Binding	73400G		Printing Official Statements and Forms, Used to record expenses of printing official statements and forms for issue to the public, such as printing a bond issue prospectus, legal documents, or tax forms, to record printing, binding, or duplicating costs associated with producing/hosting a workshop or conference; letterhead, envelopes, business cards, brochures, etc.
73401G	Copier Charges	73400G		Expenses associated with copier charges
73500G	**C&G Purch Serv Rep/Maint Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.** Payment for contract labor and materials for all facilities and equipment excluding Capital improvement budgets
73510G	Repairs/Maint-Bldgs	73500G		Expenditures incurred for the purchase of services to insure the on-going operation of the State's buildings and equipment or other property requirements. Parts associated with service costs may be charged to this group.
73520G	Repairs/Maint-Other Struc	73500G		Use this expense line when repairs are being done to elevators, chillers, boilers, air conditioners
73531G	Repairs/Maint-Motor Veh	73500G		Expenditures incurred for the repair of a state owned vehicle; also car wash
73532G	Repairs/Maint-Edp Equip	73500G		Expenditures incurred for the repair of any computer equipment or any part for the operation of the computer such as keyboard, disk drives
73533G	Repairs/Maint-Other Equip	73500G		Expenditures incurred for the repair of typewriters, TV, VCR, fax machine, copier dishwasher, lawn mower, ect.
73590G	Repairs/Maint-Other	73500G		Includes furniture also
73260G	Freight/Express	73200G		Expenditures incurred for transportation, delivery, shipment or movement of materials. Excluding initial costs which are added to cost of asset
73700G	**C&G Purch Serv Advertising Budget Only**	**Do Not Use**		

73705G	Advertising	73700G		Expenditures incurred for various advertisements and announcements; newspaper, magazines, radio, television, promotional fees, miscellaneous other advertisement cost
73900G	**C&G Purch Contract Serv Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.** Used for service agreements such as catering, workshops, fees, janitorial services, laundry services, laboratory services waste removal/recycling services, security services, moving expense reimbursement, legal notices, clipping, conference rooms towing services, etc.
73940G	Collection Cost	73900G		Fees paid to vendor to collect a debt owed to the state. These fees may be a fixed amount or calculated as a percentage of the debt amount collected.
73941G	Educ Asst Prog-Nontax	73900G		Employee educational expenses
73942G	Other Employ Educ Exp	73900G		Expenditures incurred for training
73943G	Other Education Exp	73900G		Other educational expenses excluding employees
73949G	Misc Exp	73900G		Miscellaneous expenditures
73980G	Service Agreement Hotel	73900G		
73981G	Serv Agree-Food Service	73900G		To record food services costs associated with catering producing/hosting a workshop, meeting, conference
73982G	Serv Agree-Laundry Serv	73900G		Expenditures incurred for laundry services
73983G	Serv Agree-Lab Serv	73900G		Expenditures incurred for laboratory services
73984G	Serv Agree-Janitor Serv	73900G		Expenditures incurred for janitorial services
73985G	Serv Agree-Waste Remove	73900G		Expenditures incurred for the removal of waste and the recycling of recyclable items
73986G	Serv Agree-Security Srv	73900G		Expenditures incurred for the security services from outside vendors
73987G	Serv Agree-Pest Ctl Srv	73900G		Expenditures incurred for exterminations
73988G	Serv Agree-Lawn/Grd Srv	73900G		Expenditures incurred for lawn and ground from outside vendors
73989G	Stu Srvy Outside Vend	73900G		Expenditures incurred for student survey's performed by outside vendors
73990G	Other Current Services	73900G		Services for miscellaneous costs not classified elsewhere, such as the purchase of registration fees, application fees, engraving fees testing
73991G	Serv Agree-Temp Serv	73900G		Moving
73992G	Serv Agr-Audit/Acct	73900G		

73999G	Serv Agree-Other	73900G		Expenditures incurred for contractual services not classified elsewhere
74000G	**C&G Fixed Charges/Oth Exp/Adj Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.** Operating cost which tend to be uniform in amount of a continuing nature: rentals leases, maintenance contracts, memberships, subscriptions, licenses and permits, taxes, patents, insurance (liability, fire), site license
74111G	Rent Of Real Prop-Land	74000G		Expenses related to renting land
74112G	Rent Of Real Prop-Buildings	74000G		Expenses related to renting buildings
74113G	Rent Of Real Prop-Other	74000G		Expenses related to renting other (not related to building or land)
74230G	Rnt/Lse Non-Wan Eq	74000G		Expenses related to renting computer Equipment NON-WAN
74231G	Rnt/Lse Wan Dp Eq	74000G		Expenses related to renting computer Equipment WAN
74232G	Rnt/Lse Vdo Trans Eq	74000G		Expenses related to renting Video Transmission Equipment
74233G	Rnt/Lse Lan Eq	74000G		
74234G	Rnt/Lse Prsnl Cpu/Printers	74000G		
74235G	Rnt/Lse Servers	74000G		
74236G	Rnt/Lse Mainframe Eq	74000G		
74241G	Rnt/Lse Prsnl Cpu Sftwr	74000G		
74242G	Rnt/Lse Server Sftwr	74000G		
74243G	Rnt/Lse Mainframe Sftwr	74000G		
74300G	Rent Of Equip-Other	74000G		
74321G	Rent Of Equip-Motor Veh	74000G		Expenditures incurred for the rental of motor vehicles (See Brenda Crockett First Before renting any motor vehicles)
74323G	Rent Of Equip-Commun	74000G		Expenditures incurred for the rental of communications such as radios, sound systems, pagers
74324G	Rent Of Equip-Gen Offic	74000G		Expenditures incurred for the rental of general office equipment such as copiers, typewriters, cash registers, fax machines
74325G	Rent Of Equip-Furn/Fix	74000G		Expenditures incurred for the rental of tables, chairs, furniture
74390G	Rent Of Equip-Other	74000G		Expenditures incurred for the leasing of cylinders, rental of u-haul trailers, rental of floats for parades, water coolers, helium tanks
74400G	Plant Fund Additions			**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.**
74430G	Maint Cont-Other Equip	74000G		Limited service on maintenance contracts for copiers
74431G	Maint Cont-Elevator	74000G		Limited service on maintenance contracts for elevators

74441G	Maint Cont-Sftwr	74000G		Limited service on maintenance contracts for software
74442G	Mnt Agrmnt Wan Sftw	74000G		Limited service on WAN maintenance contracts for software
74443G	Mnt Agrmnt N-Wan Eq	74000G		Limited service on NON-WAN maintenance contracts for equipment
74444G	Mnt Agrmnt Wan Dp Eq	74000G		Limited service on WAN maintenance contracts for equipment
74445G	Mnt Agrmnt Vt Equip	74000G		Limited service on Video Transmission maintenance contracts for equipment
74446G	Mnt Agrmnt Lan Equip	74000G		
74447G	Mnt Agrmnt Prsnl Cpu/Printers	74000G		
74448G	Mnt Agrmnt Prsnl Cpu Sftwr	74000G		
74449G	Mnt Agrmnt Server Sftwr	74000G		
74450G	Mnt Agrmnt Servers	74000G		
74451G	Mnt Agrmnt Mainframe Cpu	74000G		
74452G	Mnt Agrmnt Mainframe Sftwr	74000G		
74453G	Mnt Agrmnt Other	74000G		
74511G	Insurance-Property	74000G		
74512G	Insurance-Motor Vehicle	74000G		
74513G	Insurance-Liability	74000G		
74519G	Insurance-Other	74000G		
74520G	Bonding	74000G		
74901G	Fines/Penalties	74000G		
74930G	Other Fix Chrg-Member Due	74000G		Expenditures incurred for memberships
74600G	**C&G Fixed Charges/Other Exp Budget Only**	**Do Not Use**		
74913G	Bank Card/Fees	74600G		
74917G	LEO Retirement Supplement	74600G		
74930G	Other Fix Chrg-Member Due	74600G		
74930G	Other Fix Chrg-Nonlib Sub	74600G		Payments for fixed charges not previously identified, includes non-library subscriptions, journals, etc
74960G	Expert Witness Fees	74600G		
74990G	Other Fix Chrg-Other	74600G		
74800G	**C&G Indirect Cost Budget Only**	**Do Not Use**		
74801G	Indirect Overhead Cost	74800G		Used by Contracts and Grants
74810G	Admin Expense	74800G		Used by Contracts and Grants

75000G	**C&G Property Plant & Equip Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.** To be used for constructing additions to buildings, and to furnish buildings with equipment, furniture, furnishings, and machinery. Equipment should possess the following characteristics: I**t is not consumable or expendable, it has an expected useful life of longer than one year, and it costs more than $500.** This property may require entry into the fixed asset system if the capitalization criterion is met.
75111G	Office Equip-Furniture $100-$999	75000G		Expenditures incurred for desk, chairs, tables, carpet, drapes, computer workstations, cash registers, credenzas, casings, cabinets
75112G	Office Equip-Furniture $1000-$4999	75000G		Expenditures incurred for desk, chairs, tables, carpet, drapes, computer workstations, cash registers, credenzas, casings, cabinets
75113G	Office Equip-Furnitur $5000 & Above	75000G		Expenditures incurred for desk, chairs, tables, carpet, drapes, computer workstations, cash registers, credenzas, casings, cabinets
75121G	Office Equip-Equip $100-$999	75000G		Expenditures incurred for copies, fax machines, typewriter, time clocks telephones
75122G	Office Equip-Equip $1000-$4999	75000G		Expenditures incurred for copies, fax machines, typewriter, time clocks telephones
75123G	Office Equip-Equip $5000 & Above	75000G		Expenditures incurred for copies, fax machines, typewriter, time clocks telephones
75230G	Non-Wan EDP Equip $100-$999	75000G		Expenditures incurred for NON-WAN data processing equipment purchased
75235G	Non-Wan EDP Equip $1000-$4999	75000G		Expenditures incurred for NON-WAN data processing equipment purchased
75236G	Non-Wan EDP Equip $5000 & Above	75000G		Expenditures incurred for NON-WAN data processing equipment purchased
75231G	Wan EDP Equipment $100-$999	75000G		Expenditures incurred for WAN data processing equipment purchased
75237G	Wan EDP Equipment $1000-$4999	75000G		Expenditures incurred for WAN data processing equipment purchased
75238G	Wan EDP Equipment $5000 & Above	75000G		Expenditures incurred for WAN data processing equipment purchased
75232G	Video Transmission Equip $100-$999	75000G		Expenditures incurred for Video Transmission Equipment purchased
75233G	Video Transmission Equip $1000-4999	75000G		Expenditures incurred for Video Transmission Equipment purchased

75234G	Video Trans Equip $5000 & Above	75000G		Expenditures incurred for Video Transmission Equipment purchased
75252G	Non-Wan CPU Software $100-$999	75000G		Expenditures incurred for NON-WAN software purchased
75253G	Non-Wan CPU Software $1000-$4999	75000G		Expenditures incurred for NON-WAN software purchased
75254G	Non-Wan CPU Software $5000 & Above	75000G		Expenditures incurred for NON-WAN software purchased
75251G	Wan CPU Software $100-$999	75000G		Expenditures incurred for WAN software purchased
75255G	Wan CPU Software $1000-$4999	75000G		Expenditures incurred for WAN software purchased
75256G	Wan CPU Software $5000 & Above	75000G		Expenditures incurred for WAN software purchased
75313G	Educ Equip-Class/Library $100-$999	75000G		Expenditures incurred for any furniture and furnishings for the classroom and libraries; audiovisual, projectors, electronic boards
75314G	Educ Equip-Class/Lib $1000-$4999	75000G		Expenditures incurred for any furniture and furnishings for the classroom and libraries; audiovisual, projectors, electronic boards
75315G	Educ Equip-Class/Lib $5000 & Above	75000G		Expenditures incurred for any furniture and furnishings for the classroom and libraries; audiovisual, projectors, electronic boards
75323G	Ed Equip-Sci/Med/Lab $100-$999	75000G		Expenditures incurred for scientific lab, classroom equipment
75328G	Ed Equip-Sci/Med/Lab $1000-$4999	75000G		Expenditures incurred for scientific lab, classroom equipment
75329G	Ed Equip-Sci/Med/Lab $5000 & Above	75000G		Expenditures incurred for scientific lab, classroom equipment
75324G	Ed Equip-Engin/Draft $100-$999	75000G		Expenditures incurred for engineering and drafting equipment
75325G	Ed Equip-Engin/Draft $1000-$4999	75000G		Expenditures incurred for engineering and drafting equipment
75326G	Ed Equip-Engin/Draft $5000 & Above	75000G		Expenditures incurred for engineering and drafting equipment
75327G	Ed Equip-Agriculture $100-$999	75000G		Expenditures incurred for agricultural equipment
75330G	Ed Equip-Agriculture $1000-$4999	75000G		Expenditures incurred for agricultural equipment
75331G	Ed Equip-Agriculture $5000 & Above	75000G		Expenditures incurred for agricultural equipment
75339G	Ed Equip-Otr Instruction $100-$999	75000G		Expenditures incurred for educational equipment for instructional use such as audiovisual, projectors
75340G	Ed Equip-Otr Instruction $1000-$4999	75000G		Expenditures incurred for educational equipment for instructional use such as audiovisual, projectors

75341G	Ed Equip-Otr Instruct $5000 & Above	75000G		Expenditures incurred for educational equipment for instructional use such as audiovisual, projectors
75400G	Plant Fund Deductions			**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.**
75441G	Motor Vehicles-Autos/Truc	75000G		
754420	Motor Vehicles-Aircraft	75000G		
75442G	Motor Vehicles-Aircraft	75000G		
75443G	Motor Vehicles-Boats	75000G		
75444G	Motor Vehicles-Trailers	75000G		
75449G	Motor Vehicle-Other	75000G		
75470G	Write Down			
	Other Equip			**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.** Agricultural, athletic, fire-fighting, furnaces, and maintenance equipment
75525G	Other Equip-Dietary	75000G		Expenditures incurred for microwaves, refrigerators, freezers, stoves
75526G	Other Equip-Athletic	75000G		
75527G	Other Equip-Agricult	75000G		
75528G	Other Equip-Commun	75000G		
75529G	Other Equip-Secur Eq	75000G		
75539G	Other Equip-Other	75000G		Expenditures incurred not mentioned in the other 5500 Account code listing.
75600G	**C&G Art/Library/Learning Resour Budget Only**	**Do Not Use**		**NOT A VALID EXPEND ACCOUNT. BUDGET PURPOSE ONLY.** Expenditures incurred for books, magazines, tapes, journals, maps, microforms, including binding costs but not purchased for resale
75610G	Library Book/Journ-Art O	75600G		
75630G	Library Book/Journ-Other	75600G		
75700G	Other Fund Deductions			
	Aids and Grants			Contracts and Grants used these Accounts mainly to pay students and faculty different grant reimbursements
76560G	**Fellowships Budget Only**	**Do Not Use**		
76561G	Fellowships	76560G		
76570G	**Traineeships Budget Only**	**Do Not Use**		
76571G	Traineeships	76570G		
76590G	**Other Educational Awards Budget Only**	**Do Not Use**		
76591G	Other Educational Awards	76590G		
76592G	Pell Grant	76590G		
76900G	**C&G Other Aids and Grants Budget Only**	**Do Not Use**		
76901G	C&G Other Aids and Grants	76900G		
76902G	C&G Tuition and Fees	76900G		

76903G	C&G Scholarships	76900G		
76910G	**Stipends Budget Only**	**Do Not Use**		
76911G	Stipends	76910G		
76920G	**Participant Incentive Expen Budget Only**	**Do Not Use**		
76921G	Participant Incentive Expense	76920G		
78400G	**C & G NM Transfers Out Budget Only**	**Do Not Use**		
78401G	C & G NM Transfers Out	78400G		
78403G	Nonmandatory Transfer Out			
78450G	Mandatory Transfer Out			