Common Expense Account Codes

Common Expense Account Codes

20001 Service & Supplies

- 20101 Office & Administrative Supplies
- 20102 General Operating Supplies
- 20103 Laboratory Supplies
- 20105 Data Processing Supplies
- 20106 Books Publication & Other Ref.
- 20107 Diplomas & Certificates
- 20108 Subscriptions
- 20111 Instructional Supplies
- 20112 Electronic Supplies
- 20113 Photocopy Supplies
- 20114 Library Supplies
  Used by the Library ONLY
- 20115 Audio/Video Supplies
- 20116 Cartography Supplies
- 20117 Art/Graphic Arts Supplies
- 20118 Photography Supplies
- 20119 Archival Supplies
- 20160 Ticket/Ticket Stock
- 20166 Athletic Supplies
- 20168 Awards
- 20169 Awards & Prizes - Non-Employee
- 20185 Uniforms
- 20186 Disposable Wearing Apparel
- 20187 Employee Wearing Apparel
- 20188 Clothing
- 20200 Minor Equipment
- 20201 Computer (Noncapitalized)
- 20202 Software
  This is used only when the software is owned. See 23523 and 24003 for software that has a license agreement and is not owned.
- 20203 Printers (Noncapitalized)
- 20210 Office Equipment (Noncapitalized)
  This includes desks, chairs, file cabinets etc.
- 20215 Specialized Equip-(Noncapitalized)
- 20216 Sports Equipment-(Noncapitalized)
- 20219 Inventoried Minor Equip--Non-Cap
- 20250 Parts-Auto & Equipment
- 20251 Vehicle Tires
- 20252 Gasoline - Automotive Fuels/Lubricants
- 20310 Food - Other

21000 Agricultural Related

Call purchasing before using any of these account codes.

- 21060 Chemicals-Herbicides
- 21061 Chemicals-Pesticides
- 21062 Chemicals-Other

22500 Postage & Shipping

- 22502 Postage
- 22503 Mailing Services - Incl Postage
- 22505 Express Mail
- 22511 Freight/Moving-Not Employee Related
- 22599 Miscellaneous Postage & Shipping

22000 Communications

- 22002 FAX Expense
- 22005 Pager Costs
- 22010 Telecom Recurring Charges
- 22011 Telecom Usage Charges
- 22012 Telecom One-Time Charges
  Charges applied on a one-time basis. This includes pass through charges from vendors, installation charges, service charges, programming fees, and equipment sales.
- 22020 Network Access Charges
  Costs associated with ED-NET access and use.
- 22021 Network Organization Site Services
- 22022 Network Reception Site Services
- 22030 Teleconference Fees
- 22031 Transmission Fees
- 22032 Computer Conferencing Fee
- 22099 Miscellaneous Communications

Common Expense Account Codes

23000 Utilities	23300 Waste Disposal
• 23001 Electricity • 23002 Pressurized Gases • 23003 Conveyance Fee-Natural Gas • 23010 Water • 23012 Sewage • 23099 Miscellaneous Utilities	• 23301 Garbage • 23310 Infectious Waste • 23311 Hazardous Waste On Site Disposal • 23312 Hazardous Waste Off Site Disposal • 23313 Biological Waste Disposal • 23314 Radiological Waste Disposal

23370 Maintenance & Repairs	
• 23501 Equipment Maintenance & Repairs • 23502 Building Maintence & Repairs • 23503 Grounds Maintenance & Repairs • 23504 Data Processing Equip Maint/Repair • 23505 Major Reconditioning Of Equipment • 23510 Contract Maint/Repair-Equipment • 23511 Contract Maint/Repair-Building • 23512 Contract Maint/Repair-Grounds	• 23513 Software Maintenance Contracts • 23520 Physical Plant Supplies • 23521 Chemicals Maintenance • 23522 Maintenance Materials • 23530 Custodial Non-Contract • 23531 Custodial - Contract • 23535 Custodial Supplies • 23590 Building Repair Reserve Expense • 23599 Miscellaneous Maintenance & Repairs

24000 Rentals & Leases	
• 24001 Equipment Rentals & Leases • 24002 Data Processing Equip Rent & Lease • 24003 Software Lease Costs	• 24020 Film Rentals • 24053 Storage Rentals/Fees • 24099 Miscellaneous Rentals & Leases

Common Expense Account Codes

24500 Fees & Services

- 24501 Accounting Service
- 24502 Legal Service
- 24503 Data Processing Service
- 24504 Auditing Services
- 24505 Performance Fees
- 24507 Management Consulting Services
- 24508 Departmental Development Costs
- 24510 Laundry & Dry Cleaning
- 24511 Plant Care Services
- 24520 Security Service
- 24525 Word Processing Services
- 24530 Contract Personnel Services
- 24535 Broadcast Program Services
- 24540 Contract Course
- 24545 Dispute Resolution Services
- 24595 Non resident Alien Professional Svc
- 24599 Other Professional Services
- 24601 Binding Expense
- 24602 Duplicating & Copying Expense
- 24604 Photo Services/Processing
- 24605 Microfilming/Processing
- 24606 Printing & Publishing
- 24607 Typesetting Service
- 24608 Graphic Design Service
- 24609 Professional Photography Services
- 24610 Video Production Services
- 24611 Advertising
  Personnel recruitment/Bid Solicitation/ Public Notices
- 24612 Advertising
  Institutional Promotion/ Public Relations
- 24615 Engraving Services
- 24616 Editing Services
- 24701 Appraisal Service
- 24702 Engineering & Architectural Service
- 24703 Environmental Laboratory Service
- 24704 Construction Permits & Fees
- 24705 Conditional Use/Planning Fees
- 24910 Vehicle & Equip Use Charge
- 24999 Miscellaneous Fees & Services

25000 Medical/Scientific Svc & Supplies

Call purchasing before using any of these account codes.

These account codes should be used only by hospitals and clinics.

- 25001 Pharmaceuticals
- 25021 Radiology Films
- 25022 Radiology Procedures & Readings
- 25030 Dressing Materials
- 25031 Sutures
- 25040 Syringes & Needles
- 25041 Glassware Medical/Scientific
- 25042 Rubber & Plastic Supp. Med/Sci.
- 25043 Paper Supplies Med/Sci.
- 25044 Specialty Cleaning Supplies
- 25050 Prosthetics
- 25051 Appliances Braces
- 25099 Other Med/Sci Material & Supplies
- 25101 Laboratory Services
- 25108 Drug Testing Service
- 25110 Hospitalization-Inpatient
- 25111 Hospitalization-Outpatient
- 25119 Rehabilitation - Outpatient
- 25120 Medical Services
- 25122 Surgical Services
- 25123 Anesthesia Services
- 25124 General Dental Services
- 25125 Orthodontic Services
- 25126 Psychological Services
- 25127 Physical Therapy
- 25128 Nursing Services
- 25129 Speech & Audiology Services
- 25130 Occupational Therapy
- 25131 Radiology Therapy
- 25135 Agency Nurse Fee
- 25140 Research Subjects
- 25150 EKG Services
- 25151 EEG Services
- 25152 Echo Cardiogram
- 25159 Cardiac Catheterization
- 25180 Athletic Med Ins Reimbursement
- 25199 Other Med/Sci Services

Common Expense Account Codes

28600 Conferences/Entertainment/Etc

- 28601 Conference Registration Fees
- 28602 Conference Housing
- 28603 Conference Meals
- 28604 Conference Refreshments
- 28605 Conference Events
- 28610 Entertainment
- 28611 Refreshments-Inter Departmental
- 28612 Hosting Groups & Guests
- 28650 Trade Show/Event Fees
- 28699 Other Conference/Entertainment Exp

28700 Fiscal Management Expense

- 28701 Insurance
- 28703 Taxes & Licenses
- 28725 Trademark/Patent Reg. Fee
- 28730 Med Insurance Domestic Stdnts
- 28731 Med Insurance Interntl Stdnts
- 28732 Med Insurance Law Stdnts

28900 Miscellaneous Services & Supplies

- 28901 Dues & Memberships -Program Related
- 28902 Membership in Civic/Community Orgns
- 28910 Fines & Penalties
- 28911 Late Charge, Vendor Payments
- 28920 Athletic Guarantees
- 28921 Entry Fee-Competitors
- 28930 Equip Replacement Reserve Charge
- 28935 Mailing List Purchase
- 28990 Withdrawals & Advances
- 28994 Reimb S&S Exp to Employee
- 28995 Procurement Card Purchases
- 28999 Miscellaneous Services & Supplies

29000 Training

- 29001 Training-Books
- 29002 Training-Publications
- 29005 Membership - Prof Orgn Tng
- 29010 Training-Supplies
- 29020 Training-Equipment (Noncapitalized)
- 29030 Ed-Net Training
- 29040 Training-Tuition/Regist'n Emp
- 29050 In-House Training
- 29051 Interagency Tng - Ed Instr Svc
- 29052 Outside Tng - Ed Instr Svc

39400 In-State Travel

- 39415 In-St Empl Program Travel
- 39416 In-St Empl Training Travel
- 39445 In-St Non-Empl Prog Travel
- 39446 Group *(Team or Class)* Travel

Common Expense Account Codes

39500 Out-of-State Travel	
• 39515 Out-St Empl Program Travel • 39516 Out-St Empl Training Travel	• 39545 Out-St Non-Empl Prog Travel • 39546 Group *(Team or Class)* Travel • 39570 Out-of-State Training Related Travel

39600 Foreign Travel	40100 Personal Property
• 39615 Foreign Employee Program Travel • 39616 Foreign Employee Training Travel • 39645 Foreign Non-Employee Program Travel	• 40101 Equipment **PURCHASE ORDER REQUIRED** • 40111 Equipment Lease-Purchase **PURCHASE ORDER REQUIRED** • 40190 Library Purchases