

Chart of Accounts Reference Document

Account/ Category	Description	Usage Explanation or Examples
132xxx - Prepaid Travel		
Prepaid Travel - Employees, non-employees, students		
132300	Travel Advance - Employee	Amounts paid in advance for employee lodging and airline only
132900	Other Advances	Amounts paid in advance for non-employee lodging and airline only
132400	Travel Advance - Student	Amounts paid in advance to or for students to cover expenses on pre-approved business travel.
6 - Travel		
Travel - Employees within the United States		
641100		
<i>Travel of Employees other than mileage</i>		
<i>Includes all travel expenses incurred by employees within the United States.</i>		
641110	Travel - Employees - Ground Transportation	Taxi, car, van, bus, and shuttle services
641120	Travel - Employees - Air Travel	Airline tickets, baggage fees
641130	Travel - Employees - Meals	Breakfast, lunch, dinner
641140	Travel - Employees - Lodging	Per night hotel/motel room charges
641150	Travel - Employees - Miscellaneous	Miscellaneous expenses not specific
641160	Travel - Employees - Rental Car	Rental and leased vehicles
641170	Travel - Employees - Parking	Parking expense
Travel - Employees outside the United States		
641200		
<i>International Travel - Employees</i>		
<i>Includes all travel expenses incurred by employees outside the United States</i>		
641210	International Travel - Emp - Ground Transportation	Taxi, car, van, bus, and shuttle services
641220	International Travel - Emp - Air Travel	Airline tickets, baggage fees
641230	International Travel - Emp - Meals	Breakfast, lunch, dinner
641240	International Travel - Emp - Lodging	Per night hotel/motel room charges
641250	International Travel - Emp - Miscellaneous	Miscellaneous expenses not specific
641260	International Travel - Emp - Rental Car	Rental and leased vehicles
641270	International Travel - Emp - Parking	Parking expense
641290	International Travel - Emp - VISAPAS	Visas and passports
Travel - Employees Recruiting within the United States		
641300		
<i>Travel - Emp - Recruiting</i>		
<i>Includes all expenses for lodging, meals, use of personal vehicle, leased vehicles, or other costs incurred by employees in recruiting-related activities.</i>		
641310	Travel - Emp - Recruiting - Ground Transportation	Taxi, car, van, bus, and shuttle services
641320	Travel - Emp - Recruiting - Air Travel	Airline tickets, baggage fees
641330	Travel - Emp - Recruiting - Meals	Breakfast, lunch, dinner
641340	Travel - Emp - Recruiting - Lodging	Per night hotel/motel room charges
641350	Travel - Emp - Recruiting - Miscellaneous	Miscellaneous expenses not specific
641360	Travel - Emp - Recruiting - Rental Car	Rental and leased vehicles
641370	Travel - Emp - Recruiting - Parking	Parking expense
Travel - Employee Mileage		
641500		
<i>Travel Employee Mileage</i>		
<i>Includes all expenses for use of personal vehicle</i>		
641510	Travel - Employee Mileage	Personal vehicle one-way or round trip odometer trip miles
641520	Travel - Employee Mileage - Recruiting	Personal vehicle one-way or round trip odometer trip miles
Travel - NonEmployee		
651100		
<i>Travel - NonEmployee/Team</i>		
<i>Cost incurred by non-employees in activities approved by the institution within the United States; travel expenses for job applicants; expenses incurred by students; athletics program; interviewee reimbursement.</i>		
651110	Travel - Non-Emp/Team - Ground Transportation	Taxi, car, van, bus, and shuttle services
651120	Travel - Non-Emp/Team - Air Travel	Airline tickets, baggage fees
651130	Travel - Non-Emp/Team - Meals	Breakfast, lunch, dinner
651140	Travel - Non-Emp/Team - Lodging	Per night hotel/motel room charges
651150	Travel - Non-Emp/Team - Miscellaneous	Miscellaneous expenses not specific
651160	Travel - Non-Emp/Team - Rental Car	Rental and leased vehicles
651170	Travel - Non-Emp/Team - Parking	Parking expense

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Travel - Non-Employees outside the United States		
651200	International Travel - NonEmployee/Team	
<i>Includes all travel expenses incurred by non-employees outside the United States</i>		
651210	International Travel - Non-Emp/Team - Ground Transportation	Taxi, car, van, bus, and shuttle services
651220	International Travel - Non-Emp/Team - Air Travel	Airline tickets, baggage fees
651230	International Travel - Non-Emp/Team - Meals	Breakfast, lunch, dinner
651240	International Travel - Non-Emp/Team - Lodging	Per night hotel/motel room charges
651250	International Travel - Non-Emp/Team - Miscellaneous	Miscellaneous expenses not specific
651260	International Travel - Non-Emp/Team - Rental Car	Rental and leased vehicles
651270	International Travel - Emp - Non-Emp/Team - Parking	Parking expense
651290	International Travel - Non-Emp/Team - VISAPAS	Visas and passports
Travel - Non-Employees Recruiting within the United States		
651300	Travel - Non-Emp - Recruiting	
<i>Includes all expenses for lodging, meals, use of personal vehicle, leased vehicles, or other costs incurred by non-employees in recruiting-related activities</i>		
651310	Non-Employee Recruiting Travel - Ground Transportation	Taxi, car, van, bus, and shuttle services
651320	Non-Employee Recruiting Travel - Air Travel	Airline tickets, baggage fees
651330	Non-Employee Recruiting Travel - Meals	Breakfast, lunch, dinner
651340	Non-Employee Recruiting Travel - Lodging	Per night hotel/motel room charges
651350	Non-Employee Recruiting Travel - Miscellaneous	Miscellaneous expenses not specific
651360	Non-Employee Recruiting Travel - Rental Car	Rental and leased vehicles
651370	Non-Employee Recruiting Travel - Parking	Parking expense
Travel - NonEmployee Mileage		
651500	Travel - NonEmployee Mileage	
<i>Includes all expenses for use of personal vehicle incurred by non-employees in job-related activities</i>		
651510	Travel - Non-Employee Mileage	Personal vehicle one-way or round trip odometer trip miles
651520	Travel-Non-Employee Recruiting - Mileage	Personal vehicle one-way or round trip odometer trip miles
7 - Operating Supplies & Expenses		
712xxx		
Motor Vehicle Exp		
<i>Fuel, service, repair or other costs of vehicles owned or leased and operated by the institution</i>		
712100	Motor Vehicle Exp - Other	All other vehicle related expenses other than fuel and repairs e.g. car wash
712110	Motor Veh Expense-Fuel	Fuel Costs
712111	Motor Veh Expense-Repairs	Vehicle repairs
714xxx		
Supplies and Materials		
<i>Includes all types of consumable materials used in operation of the department or institution.</i>		
714100	Supplies and Materials - Other	T-Shirts, polo shirts, cameras, cost of books, pamphlets, brochures, booklets, manuals, handbooks, and all other supplies and materials not specifically referenced in the supplies and materials accounts below.
714101	Suppl and Mat-Office Supplies	Copy paper, binders, pens, pencils, paper clips, note pads, white out, labels, and other office supplies
714102	Supp & Mat - Instruct/Lab Supplies	
714103	Supplies & Materials - Paper	
714104	Suppl & Mat - Copier Supplies	
714110	Sup & Mat Expense-Postage	Postage stamps
714111	Sup & Mat-Ship/Handl/Freight	
714112	Sup & Mat Exp-Licenses (Non-software)	Licenses not related to software e.g. logos
714113	Sup & Mat - Books/E-Books	
714114	Sup & Mat - IT Related	USB, batteries, keyboard cleaners, monitors, desktop printers, laptops, keyboards, cables, routers, etc.
714115	Sup & Mat - Hazardous Material	

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Account/Category	Description	Usage Explanation or Examples
715xxx <i>Expenditures for parts, repairs, maintenance, and alterations of buildings, grounds, or equipment performed by department personnel or contracted from outside.</i>	Repairs And Maintenance	
715100	Repairs and Maintenance - cost less than \$10,000	Included are expenditures for replacement of fixtures when such fixture is attached to or a part of a building; such as water heaters, furnaces, boilers, exhaust fans, etc. Examples of charges also include janitorial service contracts, and maintenance service contracts on equipment including computer and radio equipment. Maintenance contracts or charges for maintenance services should be charged to this account regardless of whether the department owns, rents, leases, or is lease/purchasing the equipment or other asset.
715124	Repairs and Maintenance - HVAC	Maintenance expenditures specifically related to HVAC
715900	Repairs and Maintenance - Cost more than \$10,000	Included are expenditures for replacement of fixtures when such fixture is attached to or a part of a building; such as water heaters, furnaces, boilers, exhaust fans, etc. Examples of charges also include janitorial service contracts, and maintenance service contracts on equipment including computer and radio equipment. Maintenance contracts or charges for maintenance services should be charged to this account regardless of whether the department owns, rents, leases, or is lease/purchasing the equipment or other asset.
717xxx <i>Includes monthly billings by regulated public service organizations.</i>	Utilities	
717200	Electricity	Purchase of electricity
717300	Fuel Oil	Purchase and transportation of fuel oil
717400	Natural Gas/Propane Gas	Purchase and delivery of natural gas or propane
717500	Water	Purchase of water
717600	Other Utilities Services	All costs for the purchase of other utilities not listed in the utilities account codes above
719xxx <i>Expenditures for rentals; Note: Payments on multiyear installment purchase agreements should be charged to Lease/Purchase Capital Outlay, Accounts 8181xx for principal and for interest.</i>	Rents- Non-Real Estate	
719100	Rents- Non-Real Estate	Rental of equipment, buses/vehicles (non-travel), furniture, meeting space, exhibition halls, post office box, residence halls for summer camps
719200	Operating Lease Payments	Operating leases
720xxx <i>Includes fidelity bonds on employees and hazard coverage on real and personal property or liability coverage where required by statute.</i>	Insurance and Bonding	
720100	Insurance and Bonding	
727xxx <i>Includes all expenditures for costs not properly included in any of the preceding accounts.</i>	Other Operating Expense	
727100	Other Operating Exp - Other	Other operating expenses not included in the preceding and succeeding accounts e.g. Aerial surveys; clipping services; credit reports; evidence purchased; express services and storage; linen service and outside laundry; promotion expense; and tests
727110	Other Operating Exp - Registration	Conference registration; entry fees
727120	Other Operating Exp - Subscriptions	Subscriptions to periodicals or other subscription services
727130	Other Operating Exp - Memberships and Dues	Memberships and dues to professional and other organizations
727150	Oth Oper Exp-Banking Related	Bank charges
727160	MOWR Book - Differential	Bookstore charges for dual enrolled students
727200	Advertising - Other	
727225	Advertising - Employee Recruitment	Exclusively for employee recruitment e.g. job postings
727250	Advertising-Other than Emp Recruitment	Billboards, newspaper ads, television ads, radio ads
727275	Advertising - Promotional Items	
727710	Group Meals - Employees	Used to purchase meals for a group of employees when such employees may not be on travel status
727720	Group Meals - Non Employees	
727730	Group Meals - Students	
733xxx <i>Includes expenditures for electronic data processing pre-packaged software systems, or programs with or without long term product licensing agreements. Services for system design and/or programming of individualized software systems or programs should be charged to the appropriate Per Diem and Fees account</i>	Software	
733100	Software - Purchased	Includes expenditures for electronic data processing pre-packaged software systems, or programs with or without long term product licensing agreements.
733150	Software - Maintenance/Support	Software maintenance costs including renewals
733200	Software - Leased	

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742000 <i>Includes costs of publications deemed necessary in providing services delivered within the scope of the institution's authority</i>	Publications And Printing	
742100	Publications And Printing	Costs for printing billed; cost of letterhead stationery, imprinted envelopes, imprinted forms, and any other billing for printed matter
743xxx <i>Equipment costing \$3,000.00 or more, and less than \$5,000.00</i>	Equipment Purchases	
743200	Equipment Purch-Small Value - Inventory	Equipment costing \$3,000.00 or more, and less than \$5,000.00; guns and motor vehicles for costs below \$5,000.00
744000	Information Tech. Equip. Purch-Small Value	
744200	Information Tech. Equip. Purch-Small Value - Inventory	Information Technology equipment costing more than \$3,000.00, and less than \$5,000.00.
751000 <i>Compensation and reimbursable expenses such as travel, postage, telephone, etc., for services rendered on a per diem, hourly, fee, or consultant basis from which the employer makes no payroll deductions</i>	Per Diem & Fees	
751101	Architect	Payments to architects
751102	Attorney	Payments to attorneys
751103	Consultant	Payments to consultants/consulting firms
751104	Engineer	Payments to engineers
751105	Physician	Payments to physicians
751106	Interpreters	Payments to interpreters
751107	Veterinarian	Payments to veterinarians
751108	Honorariums/Speakers	Payments to individuals for honorariums or for payment for speeches
751109	Information Technology Consultant	Payments to information technology consultants/consulting firms
751110	Other Per Diems	Payments not categorized in other account codes, including "Board Member" per diems
751111	Grant Participant Support-Subsistence	Includes all subsistence for non-employee grant participants
751112	Grant Participant Support - Other	Includes all Other expenses for non-employee grant participants
752000 <i>Payments to reimburse for expenses incurred in the execution of duties while performing services covered under the definition of Per Diem and Fees.</i>	Per Diem & Fees- Reimb & Direct Expense	
752100	Reimbursable Expense	Expenses agreed upon for services rendered under per diem and fees
753xxx <i>Includes contracts/written agreements for agreements for delivery of services or activities with units of state or local governments, units of other USG institutions, authorities, public or private corporations, or private business firms.</i>	Contracts	
753111	Contracts - Temp Employment Services	
753120	Contracts - Grant Sub Recipients	Grant subrecipient contract less than \$25,000
753121	Contracts - Grant Sub Recipients >\$25K	Grant subrecipient contract greater than \$25,000
753130	Contracts-Dining Hall	Food service contract
753140	Contracts - Construction in Progress	Capitalized construction expenditures
753181	Contracts-Security System	
753190	Contracts - Other	
753200	Contracts-Information Technology	
771000 <i>Includes all charges for local service telecommunications.</i>	Telecommunications	
771100	Telecommunications- Local	Charges for local service telecommunications
771200	Telecommunications- Long Distance/GIST	Charges for long distance telecommunications also billed from the Georgia Intrastate Telephone (GIST) system or a private company
771300	Telecommunications- Cellular	Charges for cellular phone service
771400	Telecommunications- Pager	Charges for pager service
771500	Telecommunications- Radio	Charges for radio service
771600	Telecommunications- Video	Charges for video services
771700	Telecommunications- Cable/Satellite	Charges for installation cable/satellite
771800	Telecommunications- Data	Charges for data telecommunication and charges identified on DOAS billings for data telecommunications
771900	Telecommunications-Other	All other telecommunications expenditures

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Account/ Category	Description	Usage Explanation or Examples
78xxxx	Scholarships, Fellowships, Stipends, Tuition	
<i>Amounts awarded on the basis of scholastic achievement</i>		
781100	Scholarships	
782100	Fellowships	Aid to graduate students, visiting researchers, etc.
783100	Stipends	Includes payments to individuals under training grants that are intended to provide financial assistance during the period of training. Services are rendered by the trainee. This service is required of all students involved in the program.
784100	Tuition	This account code is to be used only in situations where a grant or contract specifies payment of tuition as part of the project budget.
8 - Equipment/Capital Outlay		
841000	Motor Vehicle Equip Purchase	
841100	Motor Vehicle Purchase > \$5000	Automobiles, station wagons, vans, buses, light duty trucks, and heavy-duty cargo carrying trucks
843xxx	Equipment Purchase	
<i>Expenditures for a material item of a non-expendable nature and have a life expectancy of three years or more, cost \$5,000 or more.</i>		
843100	Equipment Purchase - Inventory	A movable unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), golf carts, aircraft, boats, lawn mowers, farm tractors, road building equipment, etc.
843200	Library Collections	Library books and reference materials; journals, periodicals, microforms, audio/visual media, computer-based information, manuscripts, maps, documents.
843300	Computer Purchases	Material electronic data processing items; computer mainframes, mini-computers, data storage units, printers, firmware, terminals, and personal computers.
843210	Library Coll-Periodicals & Sub	
843220	Library Coll-Other Printed M	
843230	Library Coll-Binding	
843240	Library Coll-Microfilm Reels	
843250	Library Coll-Other Microfilm	
843260	Library Coll - A V Materials	
843270	Library Coll-Other Materials	
843280	Library Coll-Computer Files	