



DETAIL

Budget Account to Expense Account Matrix

Detail Budgetary Level	Detail Expense Accounts	Account Description
P77100 - Salaries & Wages SALARIES&WAGES - Level 4 Salaries & Wages	771121	Salaries - Faculty 12 Month
	771122	Salaries - Faculty 9 Month
	771123	Salaries - Faculty Summer
	771141	Salaries - Administrative
	771151	Salaries - Staff
	771152	Salaries - On Call
	771153	Salaries - Overtime
	771154	Salaries - Law Enforcement Inc
	771708	Sick Payout-Exec & A & P
	771709	Sick Payout-9 Mo Faculty
	771710	Sick Payout-12 Mo Faculty
	771711	Sick Payout-USPS
	771712	VacationPayout-Exec & A & P
	771713	Vacation Payout-9 Mo Faculty
	771714	Vacation Payout-12 Mo Faculty
	771715	Vacation Payout-USPS
P77150 - Temporary Employment TEMP EMPLOYMENT - Level 4 Temporary Employment	771161	Faculty Overload
	771501	Temporary Employment
	771502	Temporary Employment
	771503	Temporary Employee Overtime
	771504	Research Assistants
	771505	Graduate Assistants
	771506	Teaching Assistants
	771507	Student Assistants
	771508	College Work Study
	771509	College Work Study Matching
	771510	Adjunct Faculty
	771511	Phased Retired Faculty
	771512	Faculty Overload
	771513	Administrative Overload
	771514	Staff Overload
	771515	Other Faculty
	771516	Faculty Awards
	771517	Other Earnings
	771551	Faculty Overload
	P77156 - Fringe FRINGE - Level 4 Fringe Benefits	771611
771612		Social Security Matching Law E
771613		Social Security Matching OPS M
771614		Social Security Matching Award
771615		Social Security Matching On Ca
771651		Social Security Matching Tempo
771652		Medicare Tax Expense - Employe
771653		Medicare Tax Expense - Law Enf
771654		Medicare Tax Expense- OPS - Em
771655		Social Security Matching Overl
771656		Medicare Tax Expense Overload
771701		State Retirement
771702		State Retirement On Call
771703		State Retirement Salary Incent
771704		DROP DP Plan
771705		DROP DR Plan
771706		DROP DS Plan
771707		DROP DT Plan
771716		FICA Savings
771801		Pretax Administrative Assessme
771802		Personnel Assessment Fee
771901		State Health -Employer
771902		State Life - Employer
771903		State Disability - Employer
771950		Fringe Benefits
771951		Cellphone Allowance
771952		Miscellaneous Payroll Allowanc
771999	Salaries - Other Dafault	
P77210 - Professional Fees/Consultants CONSULT SERVICE - Level 4 Consulting Services	772103	Consulting Services
P71119 - Long Distance Telephone Calls LNG DIST CALLS - Level 4 Long Distance Calls	711191	Toll Calls
	711192	Long Distance
	711193	SUNCOM
P77300 - Materials and Supplies SUPL - Level 4 Materials & Supplies	773101	Printing
	773102	Xerox Copies
	773103	Duplicating Services
	773104	Total Copy System
	773105	Typesetting

Detail Budgetary Level	Detail Expense Accounts	Account Description
	773501	Gasoline
	773503	Other Motor Fuel Supplies
	773601	Educational Supplies
	773602	Audio Visual Supplies
	773603	Library Supplies
	773604	Lab Supplies Chemical
	773605	Books - General
	773904	Photos, Slides, Movies
	773905	Medical Supplies
	773906	Other Materials and Supplies
	773908	Chemical Hazardous
P71190 - Other Operating Expenses	711021	Freight
OTHER - Level 4 Other Operating Exp	711031	Courier Services
	711371	Other Insurance
	711902	Software License
	711903	F&E < \$1,000
	711905	Works of Art < \$1,000
	711913	Miscellaneous Charges
	711916	Computer Equipment Under \$1.00
	711918	DP Under \$1,000
	711920	Sponsorship/Co Sponsorship Exp
	773811	Hazardous Chemicals
	711510	Patient Care Cost
P71150 - Patient Care Cost		
PATIENT CARECST - Level 4 Patient Care Costs		
P71199 - Participant Payments	711991	Participant Payments
PARTICIPANT PYM - Level 4 Participant Payments		
P77200 - Professional Fees	772101	Architectural Services
PROFESIONALFEES - Level 4 Professional Fees	772102	Professional Services
	772104	Survey Services
	772106	Medical Services
	772107	Custodial & Janitorial Service
	772110	Information Tech. Services
	772113	Other Professional Fees
	772118	Independent Contractors Other
	772119	Consultant Data Processing
	772120	Contractual Services
	772131	Parking Permits
	772132	Bus Passes
	772301	NRA Independent Contractors -
	772302	NRA Independent Contractors -
	772303	NRA Foreign Source
P71140 - Rent Expense Other than Building	711401	Rental of Equipment
RENT NONBLDG - Level 4 Rent Exp Othr than Bldg	711402	Rental of Facilities
	711403	Rent From Other State Agencies
	711404	Rent From Other Governmental A
	711405	Rental of IT Equipment
	711406	Rental of Vehicles
P76100 - Repairs and Maintenance	761001	Repairs & Maintenance
REPAIR & MAINT - Level 4 Repairs & Maintenance	761002	Maintenance Contracts
	761003	DP Hardware Maintenance - Comm
	761004	DP Hardware Maintenance - Serv
	761005	DP Software Maintenance - Comm
	761006	DP Software Maintenance - Serv
P76800 - Scholarships	768201	Scholarships
SCHOLARSHIPS - Level 4 Scholarships	768202	NRA Qualified Scholarships
	768203	NRA Taxable Scholarships
	768205	Book Allowance
	768301	Stipends
P76830 - Stipends		
STIPENDS - Level 4 Stipends		
P71121 - Domestic Travel	711211	Per Diem - In State
TRAVEL DOM - Level 4 Domestic Travel	711212	Mileage - In State
	711213	Airfare - In State
	711214	Car Rental - In State
	711215	Registration Fee - In State
	711216	Incidental Expenses - In State
	711221	Per Diem - Out Of State
	711222	Mileage - Out Of State
	711223	Airfare - Out Of State
	711224	Car Rental - Out Of State
	711225	Registration Fee - Out of Stat
	711226	Incidental Expenses - Out of S
P71123 - Foreign Travel	711231	Per Diem - Foreign
TRAVEL FOR - Level 4 Foreign Travel	711232	Mileage - Foreign
	711233	Airfare - Foreign
	711234	Car Rental - Foreign
	711235	Registration Fee - Foreign
	711236	Incidental Expenses - Foreign
	711241	Travel NRA Independent Contrac
	711242	Travel NRA Independent Contrac
P76840 - Tuition	768401	Tuition Payments

Detail Budgetary Level	Detail Expense Accounts	Account Description
TUITIO - Level 4 Tuition		
P7729U - Subcontracts under \$25K	772951	Subcontracts Under \$25,000 - G
SUB<25 - Level 4 Subcontracts < \$25,000		
P77295 - Subcontracts over \$25K	772952	Subcontracts Over \$25,000 - Gr
SUB>25 - Level 4 Subcontracts > \$25,000		
P77320 - Building and Construction	773205	Maintenance Supplies
BUILD CONST - Level 4 Building and Construction	773206	Janitorial Supplies
	773209	Lock/Keys Supplies
	773210	Auto Supplies
	773211	Building & Construction Suppli
P77218 - Construction Services	772181	Construction Contracts
CONST SERV - Level 4 Construction Services	772182	Construction Remodeling
ADVERT SERVICES - Level 4 Advertising Services	772202	Employment Advertising
	772203	Promotional Advertising
	772204	Other Advertising
P72110 - Books & Films	721101	Library Books
BOOKS & FILM - Level 4 Books and Film	721103	Films
P71117 - Cellular Phones	711171	Cellular Phones
CELL PHONE - Level 4 Cellular Phones		
P77382 - Data Processing Supplies	773821	Data Processing Suplies
DATA PROC SUPLS - Level 4 Data Processing Suppli		
P77380 - Food Products	773801	Food Products
FOOD PRODUCTS - Level 4 Food Products		
P71116 - Local Telephone Calls	711196	Local Telephone Calls
LOCAL CALLS - Level 4 Local Telephone Calls		
P71145 - Memberships & Subscriptions	711451	Institutional Memberships
MEMBER&SUBSCRIP - Level 4 Membership & Subscription	711452	Subscriptions
	711453	Dues
	711454	Departmental Memberships
P71130 - Moving Expenses	711301	Moving Expenses - Payments to
MOVING EXPENSE - Level 4 Moving Expenses	711302	Moving Expenses Qualified Thir
	711303	Moving Expenses to Employees N
	711304	Moving Expenses Non Qualified
P77330 - Office Supplies	773301	Office Supplies
OFFICE SUPPLIES - Level 4 Office Supplies	773302	Duplicating Supplies
	773303	Information Technology Supplie
	773304	Computer Supplies
	773305	Central Stores Supplies
P71101 - Postage	711011	Postage
POSTAGE - Level 4 Postage	711013	Postage for Resale
P71144 - Rent Expense Buildings	711441	Rent of Buildings
RENT OF BUILDGS - Level 4 Rent of Buildings		
P71118 - Telephone Equipment	711181	Telephone Installations
TELEPHONE EQUIP - Level 4 Telephone Equipment	711182	Communication Equipment
	711183	Phone Equipment Rental
	711184	Phone Equipment Repairs
	711185	Communication Charges Other
	711186	Cellular Phones
	711187	Cellular Phones - Monthly Char
	711188	Cellular Phones - Airtime
	711189	Pagers
P71110 - Utilities	711111	Utilities - Electricity
UTILITIES - Level 4 Utilities	711112	Utilities- Natural Gas
	711113	Utilities - Water & Sewer
	711114	Utilities - Garbage
	711115	Utilities - Other
P72100 - Other Capital Outlay	721201	Furniture & Equip Over \$1,000
	721204	Motor Vehicles Other
	721301	Educational Property
	721302	Audio Visual Equipment
	721401	Data Processing Equipment
	721402	Software Over \$1,000
	721403	DP Processor
	721404	DP Workstation
	721405	DP Printers
	721406	DP Cluster
	721901	Works of Art
	721902	Alarm System
	721905	Other Operating Capital Outlay
	721907	Upgrade to OCO Equipment
	721908	Infrastructure and Improvement
	722001	Expenditures - Fixed Captl Out
	723001	Installment Purchase Acquisiti
P75700 - Indirect Costs	752001	Property Transfer Out
F&A	757001	Transfers Out - Within Univers
	757003	Transfers Out - Indirect Cost