



SUMMARY

Budget Account to Expense Account Matrix

Summary Budgetary Level	Detail Expense Accounts	Account Description
S77100 - Salaries & Wages 3SALARY&FRINGE - Level 3 All Salaries/Fring	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
	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
	771611	Social Security Matching
	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	
S71100 - Operating Expenses 3UNRESTBUDITMS - Level 3 Unrestricted Budgt Item	772103	Consulting Services
	711191	Toll Calls
	711192	Long Distance
	711193	SUNCOM
	773101	Printing
	773102	Xerox Copies
	773103	Duplicating Services
	773104	Total Copy System
773105	Typesetting	

Summary 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
	711021	Freight
	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
	711991	Participant Payments
	772101	Architectural Services
	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
	711401	Rental of Equipment
	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
	761001	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
	768201	Scholarships
	768202	NRA Qualified Scholarships
	768203	NRA Taxable Scholarships
	768205	Book Allowance
	768301	Stipends
	711211	Per Diem - In State
	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
	711231	Per Diem - Foreign
	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
S76840 - Tuition	768401	Tuition Payments

Summary Budgetary Level	Detail Expense Accounts	Account Description
3TUITION - Level 3 Tuition		
S7729U - Subcontract under \$25K	772951	Subcontracts Under \$25,000 - G
3SUBCON<25 - Level 3 Subcontracts < \$25,000		
S77295 - Subcontracts over \$25K	772952	Subcontracts Over \$25,000 - Gr
3SUBCON>25 - Level 3 Subcontracts > \$25,000		
S7110R - Restricted Operating Expenses	773205	Maintenance Supplies
3RESTBUDITEM - Level 3 Restricted Budget Item	773206	Janitorial Supplies
	773209	Lock/Keys Supplies
	773210	Auto Supplies
	773211	Building & Construction Suppli
	772181	Construction Contracts
	772182	Construction Remodeling
	772202	Employment Advertising
	772203	Promotional Advertising
	772204	Other Advertising
	721101	Library Books
	721103	Films
	711171	Cellular Phones
	773821	Data Processing Suplies
	773801	Food Products
	711196	Local Telephone Calls
	711451	Institutional Memberships
	711452	Subscriptions
	711453	Dues
	711454	Departmental Memberships
	711301	Moving Expenses - Payments to
	711302	Moving Expenses Qualified Thir
	711303	Moving Expenses to Employees N
	711304	Moving Expenses Non Qualified
	773301	Office Supplies
	773302	Duplicating Supplies
	773303	Information Technology Supplie
	773304	Computer Supplies
	773305	Central Stores Supplies
	711011	Postage
	711013	Postage for Resale
	711441	Rent of Buildings
	711181	Telephone Installations
	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
	711111	Utilities - Electricity
	711112	Utilities- Natural Gas
	711113	Utilities - Water & Sewer
	711114	Utilities - Garbage
	711115	Utilities - Other
S72120 - Equipment & Other Capital Exp	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	Installation Purchase Acquisiti
S75700 - Facilities & Administrative Expense	752001	Property Transfer Out
F&A	757001	Transfers Out - Within Univers
	757003	Transfers Out - Indirect Cost