



## Banner Expense Account Codes

Account Code	Description
<b>Travel</b>	
73100	Instate Travel
73110	Instate Professional Development
73200	Out of State Travel
73210	Out of State Professional Devel
73300	Instate Group Travel
73310	Group Travel Prof Devel Instate
73400	Out of State Travel Groups
73410	Grp Travel Prof Devel Out of State
73500	Instate Travel Visitors
73600	Out of State Travel Visitors
73700	Moving Expenses
73900	Participant Support Travel
73910	Cultural Travel
73980	Motor Pool Charges
73999	Other Travel
<b>Printing, Duplication, and Film Processing</b>	
74110	Printing of Supplies by Institution
74120	Printing of Supplies Outside Instit
74130	Duplicating and Copy by Institution
74140	Duplicating and Copy Outside Instit
74145	Duplicating and Copy by Bookstore
74150	Film Processing
74160	Printing Publications by Instit
74170	Printing Pubs Outside Instit
74190	Other Print Duplic and Film Process
<b>Communications and Shipping Costs</b>	
74210	Telephone Local Charges
74215	Telephone Local Wireless
74220	Telephone Long Distance
74230	Postal Charges
74240	Freight and Express Charges
74250	Cable Television

Account Code	Description
74260	Telephone Installation
74299	Other Communication Shipping Costs
<b>Maintenance, Repairs, and Services by Others</b>	
74310	Equipment Maintenance
74320	Building Maintenance
74329	Building Maintenance Chargebacks
74330	Maintenance of Grounds
74399	Other Maintenance and Repairs
<b>Professional and Administrative Services</b>	
74430	Software Maintenance
74435	Software License Fees
74440	Consulting Services
74450	Medical Services
74460	Legal Services
74470	Advertising Services
74475	Position Advertising
74480	Membership Dues
74485	Subscriptions
74490	Temporary Employee Services
74493	Contracted Instructional Services
74495	Dual Services Contracts
74499	Other Professional and Admin Srvs
<b>Supplies</b>	
74505	Office Supplies
74510	Instructional Supplies
74515	Operational Supplies
74520	Ebooks
74521	Ejournals
74522	Online Periodical Databases
74523	Online Serials Databases
74524	Online Multi Media Databases
74530	Non Tagged Sensitive Items
74540	Furniture
74550	Computers
74560	Tagged Sensitive Items
74599	Other Supplies

Account Code	Description
<b>Rentals and Insurance</b>	
74610	Lease Buildings
74615	Lease Land
74620	Lease Data Processing Equip
74625	Lease Copiers
74629	Lease Other Equipment
74630	Rent Instructional Space
74632	Rent Storage
74634	Rent Equipment
74636	Rent Facilities
74639	Rental of Other
74650	Insurance Risk Management
74652	Insurance Motor Vehicle
74654	Insurance Liability
74656	Insurance Property
74660	Capital Leases
<b>Awards and Indemnities</b>	
74760	Awards to Employees
74790	Other Awards
<b>Grants and Subsidies</b>	
74810	Grants and Subsidies
74815	Student Club Allocations
74820	Grants and Subsidies to Individuals
74821	Pell Grants
74822	SEOG Grants
74823	TSAC Grants
74824	Grants Ind Fees
74825	Grants Ind Books and Supplies
74826	Childcare
74827A	Participant Support
74827B	Participant Support
74827C	Participant Support
74827D	Participant Support
74830	Training Costs for Employees
74832	Employee Grant in Aid
74899	Other Grants and Subsidies

Account Code	Description
<b>Other Services and Expenses</b>	
74910	Cash Short and Over
74920	Bad Debt Expense
74925	Collection Cost
74930	Gain or Loss on Disp of Fixed Asset
74980	Bank Service Charges
74982	Credit Card Fees
74984	Entertainment of Guest
74986	Discounts on Pledges Receivable
74987	Contribution to PSTCC
74988	Contribution to Other Organizations
74989	Other Unclassified
74990	Late Payment Charges Prompt Pay
<b>Utilities and Fuel</b>	
75110	Electricity
75120	Water and Sewage
75130	Natural Gas
75140	Coal
75150	Fuel Oil
75199	Other Utilities and Fuel
<b>Motor Vehicle Operation</b>	
75210	Motor Fuel Oil Lubricants
75220	Tires and Tubes
75230	Accessories and Parts
75240	Repairs by Noninstitutional Agency
75299	Other Motor Vehicle Operation
<b>Allocated Charges</b>	
75310	Prof and Admin Srvs by Instit Dept
75320	Data Processing Allocations
75330	Renewal and Replacement Charges
75340	Plant Prorated Allocations
75341	Grounds Prorated Allocations
75350	Service Charge and Allocations
75355	Compensated Absences Allocation
75390	Grant Cost Sharing
75410	Departmental Revenues

Account Code	Description
<b>Equipment</b>	
78110	Office Equipment
78120	Operational Equipment
78130	Instructional Equipment
78140	Capitalized Furniture
78199	Other Equipment
<b>Land</b>	
78210	Purchase of Land
78220	Site Development and Improvement
78290	Other Land Costs
<b>Buildings</b>	
78310	Purchase of Buildings
78320	Construction of Buildings
<b>Improvements and Infrastructure</b>	
78410	Parking Lots Streets Walks etc
78420	Utility System Maint Operation
78499	Other Improvements
<b>Library Books and Binding</b>	
78510	Books Monographs
78511	Textbooks Division Street
78512	Textbooks Blount County
78513	Textbooks Parkway
78514	Textbooks Magnolia
78520	Periodicals
78530	Binding
78540	Films
78550	Microform
78580	Serials
78590	Compact Disk Print
78599	Other