Expense Account Codes

Expenses are outflows of funds for receipt of goods and/or services. Georgia Tech has organized the expense account codes as follows: All 5XXXXX accounts are for salary and fringe benefit expenses, all 6XXXXX accounts are for employee travel, all 7XXXXX are for supplies and materials, 8XXXXX accounts are for capitalized equipment, and all 9XXXXX charges are for overhead (sponsored only).

It is very important that the proper account be used when doing any accounting process. Accounting processes include journal entries, deposits, purchases, cost transfers, etc. You will find that most of the expense account codes listed are open to use for all units. However, there are some account codes that are very specific and should only be used by the unit indicated in the description.

There are also some expense accounts that are coded as Unallowable. This does not mean that the Institute does not allow the expenses, rather they are not allowed for the yearly Facilities and Administrative rate study. By using these special accounts, the Institute is able to come up with a more accurate F&A rate. Grants and Contracts offers a training class that details these accounts and their use.

On the next few pages, there is a listing of account codes with detailed descriptions.
Georgia Tech Expenditure Account Lookup

Travel 640000 – 640200

Travel of Employees includes all expenses for lodging, meals, use of personal vehicles, leased vehicles, or other costs incurred by employees in job-related activities. Affiliates and visitors who are not active in the Payroll database should be considered official guests/visitors (727110) for the purpose of reimbursing travel expenses. Rentals paid to DOAS for motor pool vehicles would also be included here and charged to the expense account of the individual who checked out the vehicle. Operating costs of institution-owned vehicles should be classified to correct cost accounts.

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel Of Employees - US</td>
<td>640000</td>
</tr>
<tr>
<td>Travel Of Employees - International</td>
<td>640050</td>
</tr>
<tr>
<td>Unallowed A-21 Costs/640000</td>
<td>640090</td>
</tr>
<tr>
<td>Employee Travel Between State Agencies</td>
<td>640200</td>
</tr>
<tr>
<td>Domestic Travel Charged by GTRI to Other Budgetary Units</td>
<td>640500</td>
</tr>
<tr>
<td>Travel paid to faculty and staff of other University System of Georgia schools</td>
<td>699000</td>
</tr>
</tbody>
</table>
Georgia Tech Expenditure Account Lookup

Operating Supplies and Expenses – 712000-773000

Operating Supplies and Expenses include most non-salary related expenditures for the day to day operation of a department. OSE charges include payments for items such as utilities, office supplies, repairs, and small equipment items (those under $5000). The complete listing follows:

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Vehicles Supplies</td>
<td>712200</td>
</tr>
<tr>
<td>Supplies and Materials</td>
<td>714xxx</td>
</tr>
<tr>
<td>Repairs an Maintenance</td>
<td>715xxx</td>
</tr>
<tr>
<td>Utilities</td>
<td>717xxx</td>
</tr>
<tr>
<td>Rents other than Real Estate</td>
<td>719xxx</td>
</tr>
<tr>
<td>Insurance and Bonding</td>
<td>720000</td>
</tr>
<tr>
<td>Workers' Claims/Indemnities</td>
<td>721000</td>
</tr>
<tr>
<td>College Work-Study</td>
<td>723000</td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td>727xxx</td>
</tr>
<tr>
<td>Software</td>
<td>733000</td>
</tr>
<tr>
<td>Debt Retirement</td>
<td>741xxx</td>
</tr>
<tr>
<td>Publications and Printing</td>
<td>742xxx</td>
</tr>
<tr>
<td>Equipment Purchases less than $5000</td>
<td>743xxx/744xxx</td>
</tr>
<tr>
<td>Overhead/Transfers</td>
<td>747xxx</td>
</tr>
<tr>
<td>Real Estate Rentals</td>
<td>748xxx</td>
</tr>
<tr>
<td>Service Payments/Consultants</td>
<td>751xxx</td>
</tr>
<tr>
<td>Reimbursable Expenditures/Consultants</td>
<td>752100</td>
</tr>
<tr>
<td>Contracts</td>
<td>753xxx</td>
</tr>
<tr>
<td>Computer Charges</td>
<td>760xxx</td>
</tr>
<tr>
<td>Telecommunications - Data</td>
<td>771000</td>
</tr>
<tr>
<td>Telecommunications - Voice/Other</td>
<td>773xxx</td>
</tr>
</tbody>
</table>
Georgia Tech Expenditure Account Lookup

Description - Operating Supplies and Expenses – 712000-773000

Motor Vehicle Expenses – 712000
Includes expenses for service, repair, cleaning, or other costs of vehicles owned and operated by the institution. If a service is provided by an individual or independent contractor, the service should be classified as 751110-Misc service payment.
- 712200 -- Gasoline and GT Issued Fuel Card Program

Supplies and Materials -- 714000
Includes all types of consumable materials used in the operations of the institution. This account also includes expendable equipment items which do not meet the definitions of equipment for purposes of control. Inventories should be established for supply items if they are significant in amount. This account code has been subdivided as follows:
- 714100 -- Supplies and Materials
  - 714150 -- PCard Purchases
  - Default account for all goods, registrations, subscriptions
- 714190 -- Unallowed A-21 Costs/714100
- 714200 -- Supplies and Materials - Chemistry Stockroom
- 714350 -- Food - Continuing Education/Sponsored Conference Catering
- 714400 -- Weapons (Public Safety Only)
- 714480 -- Component Parts Delivered to Sponsored (Corresponds with Equipment account 843360)
- 714500 -- Supplies and Materials-GTRI
  - Supplies and materials charged by GTRI to other budgetary units of the institution
- 714700 -- Demurrage On Gas Cylinders
- 714800 -- Supplies & Materials (Facilities Use Only)
- 714900 -- Postage: Encumbered
- 714950 -- Drug Supplies for Pharmacy

Repairs and Maintenance -- 715000
Expenditures for parts, repairs, maintenance and alterations of buildings, grounds, or equipment, performed by departmental personnel or contracted to outside agencies. Included are expenditures for replacement of fixtures when the fixtures are attached to a building, or are a part of the building, such as water heaters, boilers, exhaust fans, etc. Examples of charges also include janitorial service contracts, insect protection contracts, protective service contracts, and maintenance service contracts on equipment (except computers in Account Code 715300). Maintenance contracts or charges for maintenance service should be charged to this account regardless of whether the department owns, rents, leases, or is lease-purchasing the equipment or other assets. This account code has been subdivided as follows:
- 715100 -- Repairs and Maintenance
  - Regular repairs and maintenance expenses (including copier maintenance/excess copies). If an independent contractor (individual or sole
Georgia Tech Expenditure Account Lookup

Repairs and Maintenance – 715000 (Con’t)

proprietor) is providing the repair/maintenance service, use account 751110-Misc Services

- 715200 -- Improvements - Physical Plant Only
  o Costs incurred to improve or renovate property in a manner that the permanent value and/or the useful life is extended. Expenditures for parts, services, and alterations of buildings, by departmental personnel or contracted to outside agencies

- 715300 -- Repair & Maintenance of Computers & Equipment by companies. If an individual consultant is providing the maintenance service, use account 751109-Services for a technology consultant.

- 715800 -- Maintenance & Repair (Facilities Use Only)

Utilities -- 717xxx

Includes monthly billings by regulated public service organizations. Costs of an organizational unit which produces utility services to the institution should be classified under normal cost accounts such as personal services and supplies. This account code has been subdivided as follows:

- 717200 -- Electricity
- 717400 -- Natural Gas Power Plant
- 717450 -- Natural Gas – Not Power Plant
- 717500 -- Water
- 717600 -- Sewerage
- 717650 -- Other Utilities

Rents other than Real Estate -- 719000

Includes expenditures for rental of equipment, furniture, meeting rooms or exhibition halls by the day or week, post office box rentals, and rental of State-owned aircraft. Payments on multi-year installment purchase agreements should be charged to lease/purchases of equipment (see Account Code 818000). This account code has been subdivided as follows:

- 719200 -- Rental of Copying Machines
- 719300 -- Rental of Office Equipment
- 719400 -- Rental of Meeting Rooms or Exhibit Halls
- 719450 -- Rental of Rooms in Residence Halls
- 719500 -- Rental of State-Owned Aircraft
- 719700 -- Rentals of Computers and Computer Equipment
- 719800 -- Other Equipment Rentals, including vans, buses, moving equipment
- 719850 -- Department of Administrative Services Motor Vehicle Rental

Note: We now classify DOAS motor vehicle rental as employee travel, see 640000
Georgia Tech Expenditure Account Lookup

Insurance and Bonding – 720000
Includes fidelity bonds on employees and hazard coverage on real and personal property or liability coverage where required by statute. Personal liability coverage of employees should be recorded in Account Code 517000.

Workers' Claims and Indemnities – 721000
Includes payments for medical service claims, damages to private property, and damage claims for personal injuries. Workers' compensation insurance should be charged to Account Code 519000.

College Work - Study Program – 723000
Includes the cost of the College Work-Study Program.

Other Operating Expenses -- 727xxx
Includes all expenditures for costs not properly included in any of the preceding accounts or in one of the specific classes established in appropriation acts. Examples of costs included in this account are: Aerial Surveys, Bank Charges, Clipping Service, Credit Reports, Evidence Purchases, Linen Service and Outside Laundry and Tests.

This account code has been subdivided as follows:
- 727050 -- Registration for IT Related Training
- 727100 -- Registration Fees for Conferences, Workshops, Non-Credit Coursework
- 727110 -- Travel Expense - Official Guests, Visitors, Non-Employees, Students
- 727120 -- Electronic Application Fees
- 727200 -- Freight, Express, And Storage (Federal Express, UPS)
- 727300 -- Linen Service & Outside Laundry
- 727350 -- Employee Tuition Reimbursement
- 727400 -- Tests - Soil or textile testing, fees for student testing services, etc
- 727470 -- Resnet Exemption
- 727480 -- RHA Rent Exemption
- 727500 -- Bank Charges
- 727550 -- Credit Card Fees
- 727570 -- Collection Costs
- 727600 -- Subscriptions And Dues
- 727620 -- Institutional Membership
- 727650 -- Classified Advertising & Promotion
  - If expense is for services of creating advertising, promotion, or public service and work is performed by an individual independent contractor, freelancer, or consultant (sole proprietor), classify as 75110-Misc Service Payment Royalties
- 727700 -- Royalties
- 727750 -- Cable TV/Satellite TV
- 727800 -- Service Orders (Facilities Use Only)
  - Services performed to make materials or supplies suitable for a particular use; for example, the cutting of pipe into specific lengths or the fabrication of sheet metal parts
- 727850 -- Relocation Expense
Georgia Tech Expenditure Account Lookup

Other Operating Expenses -- 727xxx (Con't)

- Only use when pre-approved through Intra-State Relocation Request process for State of Georgia employees transferring between State organizations or if specifically allowed by sponsor. Service Charges By GTRI
  - 727870 -- Service Charge By GTRI
  - 727880 -- Service Charges By Resident Instruction
  - 727890 -- Unallowed A-21 Costs/727XXX
  - 727900 -- Miscellaneous Other Operating Expense
    - INS VISA application fees and INS expediter processing fees
    - Local parking not associated with official travel
    - Internet service provider
  - 727950 -- Sponsored Conference Expenditure
    - Use this to classify expenses for sponsored conferences when attendees are not Georgia Tech employees and the funding source specifically permits expenditures

Software – 733000
Includes expenditures for electronic data processing prepackaged software systems or programs with or without long-term product licensing agreements. Services for system design and/or programming of individualized software systems should be charged to 751109 - Services for a technology consultant.
  - 733100 -- Software Lease Purchase

Debt Retirement – 741000
Payments made to amortize any long-term debts of an institution
  - 741500 -- OIT Network Support (Housing)

Publications and Printing – 742000
Includes costs of publications required by statute or that are deemed necessary in providing services delivered within scope of institution's authority. Includes all costs for printing billed by DOAS and any other costs for printing billed to the institution. Also includes cost of letterhead, stationery, imprinted envelopes, imprinted forms, purchase orders, and any other billing for printed matter. Does not include cost of books, pamphlets, brochures, booklets, manuals, handbooks, etc., when the institution was not involved in the publication of these materials. Such materials should be charged to the account code for supplies and materials. Books maintained in a library should be charged to the account codes for library collections. Subscriptions or subscription services should be charged to Account Code 727600.
  - 742090 -- Unallowed A-21 Costs for Publications and Printing (742000)
  - 742500 -- Charges by printing and copying services (PSC-OIT) to other campus
Georgia Tech Expenditure Account Lookup

Equipment Purchases Costing $3000 through $4999.99 (Inventory and Non-inventory) -- 743000 / 744000
This includes the cost of equipment in the range of $3000 through $4999.99. These account code includes peripheral items such as printers, external drives and modems.
- 743200 -- Equipment Purchases – Inventoried - Small Value - $3,000 - $4,999.99
- 743300 -- Equipment Purchases – Sponsor Retains Title – Small Value - $3,000 - $4,999
- 744200 -- Information Technology Equipment Purchases – Inventoried – Small Value - $3,000 – 4,999.99
- 744300 -- Information Technology Equipment Purchases Sponsor Retains Title – Small Value- $3,000 – 4,999.99

Auxiliary Admin Overhead – 747800
- 747850 -- Transfer Buzz Cared Overhead Expense
- 747900 -- Agency Fund Transfers

Real Estate Rentals – 748000
Includes monthly rentals and lease contracts for office space, warehousing, and storage. Costs of renovations and modifications of leased facilities would also be classified in this account class if such expenditures constitute rental payments in lease agreements. Subdivisions of this account code are as follows:
- 748100 -- Lease Rental For Auxiliary Enterprises
- 748200 -- Real Estate Rentals-Metro Area
- 748300 -- Real Estate Rental Out Metropolitan
- 748390 -- Unallowed A-21 Costs for Real Estate Rentals

Service Payments and Consultants (Non-employee Compensation Payments) – 751000
Includes compensation for services rendered on a per diem, hourly, fee, or consultant basis from which the employer makes no payroll deductions. Examples of expenditures classified here would be those of architects, attorneys, consultants or consulting firms, physicians, engineers, temporary help secured from a private agency (Temporary Services), etc.
- 751101 -- Services – Architect
- 751102 -- Services – Attorney
- 751103 -- Services – Consultants
- 751105 -- Services – Physician, Medical Services
- 751107 -- Services – Veterinarian
- 751108 -- Services - Honorariums/Speakers/Guest Lecturers
- 751109 -- Services – Information Technology Consultant
- 751110 -- Services – Misc: Temp Services, freelancers, artists, car detail service, general stipend awards provided to individuals
- 751115 -- Services – Purchased with Pcard
- 751120 -- Non-Employee Student Awards: For non-employee students awards and prizes where no service is required.
- 751350 -- Services - Participant Payment
Georgia Tech Expenditure Account Lookup

Service Payments and Consultants (Non-employee Compensation Payments) – 751000 (cont')
- 751360 -- Services - Participant Cost Reimbursement
- 751650 -- Non-resident Alien Service Payments: Payment for Non Resident Alien services performed outside of the continental United States.
- 751990 -- Unallowed A-21 Costs for Per Diem and Fee

Reimbursable Expense for Non-Employee Consultants – 752100
This account should be used to reload expenses reimbursed to consultants under a contractual agreement. Payments for services provided should be reloaded in the appropriate consulting category. Reimbursable expenses include items such as travel, postage, phone and copy services.

Contracts -- 753xxx
Includes contracts with units of State or local governments, units of the University System of Georgia, Authorities, public or private corporations, or private business firms. Also included in contracts are agreements for delivery of services or activities evidenced by written agreement approved in accordance with statutory approval requirements. Contractual agreements for goods and services for which specific expenditure accounts are provided should be classified to such accounts. Examples of such contracts would be maintenance and repairs, printing, computer maintenance agreements, grants, and capital outlay projects. This account code has been subdivided as follows:
- 753100 -- Sponsored Agreements
  - Campus units will use Account Code 753100 for sponsored agreements. The Office of Grants and Contracts Accounting or GTRI Supply Services will subdivide this account code as follows:
    - 753150 -- Subcontracts - GTRI (G&A base)
    - 753160 -- Subcont/Subgrants For Payments equal to $25,000
    - 753180 -- Subcont/Subgrants For Payments greater than $25,000
- 753200 -- Contracts - Information Technology Related
  - 753240 -- Contracts Maintenance Of Computer Software Systems
  - 753270 -- Contract-Special Event Shuttle Service
  - 753300 -- Other Contracts

Computer Charges -- 760000
Account Code 760000 has been further subdivided:
- 760200 -- Computer Charges – Internal
- 760300 -- Computer Charges – Other
  - Includes all expenditures for outside computer charges of a service bureau type except those billings from DOAS/GTA.

Account codes 760200 and 760300 should be used to record computer charges only. Charges which relate to a computer but are not charges for computer services of a service bureau type should be made to their proper account.
Georgia Tech Expenditure Account Lookup

Computer Charges – 760000 (Con’t)

Examples of these computer-related charges are:
· data telecommunications
· computer equipment purchases
· rentals of computer equipment
· computer maintenance service charges
· computer maintenance agreements

All of these related expenditures should be charged to the appropriate account codes designated for them. Agencies must ensure that they are duly authorized to purchase computer equipment, to rent computer equipment, or to purchase computer maintenance contracts for themselves directly rather than through DOAS/GTA. It should be noted that no direct personal service charges arising from employees should be charged to these accounts. It should also be noted that no direct per diem and fee activity should be charged to these accounts.

· 760750 -- Allocated Project Level Costs - GTRI Computer Charges

Telecommunications – Data -- 771000

Includes all charges for data telecommunications. Also includes charges identified on GTA billings as data telecommunications.

Telecommunications - Voice/Other – 773000

Includes all other telecommunication expenditures except those for data telecommunications. Includes all charges for telephone and telegraph. This account code has been subdivided as follows:

· 773000 -- Telecommunications – Other
· 773100 -- Telecomm-Basic Monthly Charges
· 773200 -- Telecom - Long Distance Calls
· 773400 -- Telecom-New Installation & Change
· 773500 -- Telecom - Cellular Charges
· 773550 -- Telecom- DOAS/GTA Pager Charges
· 773600 -- Telecom-Net Surcharge & Adjust
Georgia Tech Expenditure Account Lookup

Scholarships, Fellowships and Trainee Programs -- 781100 - 789000

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarships</td>
<td>781000</td>
</tr>
<tr>
<td>Fellowships</td>
<td>782xxx</td>
</tr>
<tr>
<td>Stipends</td>
<td>783000</td>
</tr>
<tr>
<td>In State Matriculation</td>
<td>787000</td>
</tr>
<tr>
<td>Scholarships - Agency Funds</td>
<td>789000</td>
</tr>
</tbody>
</table>

Description -- Scholarships, Fellowships and Trainee Programs -- 781100 - 789000

Scholarships -- 781000
Includes those amounts awarded students on the basis of scholastic achievement. Financial need may or may not be a determining factor. No service would be rendered nor repayment made for financial assistance classified in this account. Account code 781000 has been further subdivided as follows:
- 781100 -- Scholarships
  - 781100 -- Special Allowances: Includes amounts allowed as scholarship expenses under the terms of the scholarship grant
- 781400 -- Undergraduate Student training stipends paid to non Georgia Tech Students
- 781990 -- Scholarships – Clearing Accounts

Fellowships -- 782xxx
Only those awards called fellowships and requiring no service to be rendered should be recorded here. Other fellowships should be included under the appropriate account codes for personal services. Account code 782000 has been further subdivided as follows:
- 782100 -- Fellowships – Stipends
  - Includes amounts allowed as fellowship expenses under the terms of the fellowship grant
- 782200 -- Fellowships – Tuition and Fees
  - Includes amounts allowed as tuition and fee expenses under the terms of the fellowship grant.
Georgia Tech Expenditure Account Lookup

Stipends – 783000
Includes payments to GT students individuals under a training grant which are intended to provide financial assistance during the period of training. Services are rendered by the trainee when such service is required of all students involved in the program.

In State Matriculation - Graduate Students – 787000
Includes charges associated with Sponsored Tuition Remission.
Georgia Tech Expenditure Account Lookup

Agency Fund Disbursements -- 791000
This account code should only be used when disbursing funds from Agency Funds/Projects. DO NOT use this account code for Non Agency Funds/Projects transactions. All Agency Funds begin with a "6" and must be established by special request to the Accounting Services Department.

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-expense disbursements of agency funds</td>
<td>791000</td>
</tr>
</tbody>
</table>

This account is to be used for all agency fund transactions except for student fee transfers.
Georgia Tech Expenditure Account Lookup

Equipment Purchases 818300 – 843390

Equipment Purchases include all expenditures for equipment greater than or equal to $5000 and lease/purchased equipment.

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lease Purchases</td>
<td>818000</td>
</tr>
<tr>
<td>Motor Vehicle Purchases</td>
<td>841000</td>
</tr>
<tr>
<td>Equipment Purchases - Inventory</td>
<td>843xxx</td>
</tr>
</tbody>
</table>

Description - Equipment Purchases 818300 – 843390

Lease Purchases - 818000
Includes the payments made on equipment having a useful life greater than 3 years (even when interest constitutes a portion of the payment). All equipment for which charges are made to this account should be recorded in the Asset Management System and for the total acquisition price. Items costing less than $5,000 should not be lease/purchased. A copy of the purchase order and lease agreement/contract should be forwarded to Accounting Services (Mail Code 0257). The lease agreement contract MUST contain principal and interest amounts per payment as well as the interest rate. Lease purchases can be further classified as follows:

- 818300 -- Lease/Purchases (Or Installation) Computer Equipment
  - Should meet the same requirements as equipment (see account 843000 - "Definition of Equipment")

- 818400 -- Lease/Purchases (Or Installation) Other Equipment
  - Should meet the same requirements as equipment (see account 843000 - "Definition of Equipment")

- 818420 -- Lease/Purchase Sponsored Equipment
  - Leased Equipment where the title is retained by the Sponsor

- 818440 -- Lease/Purchase GTRC Equipment
  - Leased Equipment costing $25,000 or more.

Motor Vehicle Purchases -- 841000

Includes automobiles, station wagons, vans, buses, motor homes, trucks, and heavy duty cargo carrying trucks. Aircraft or other motorized vehicles should be recorded in 843200, Equipment Purchases. Also includes motorized vehicles not used on public roads such as:

- aircraft
- boats
- lawn mowers
- farm tractors
- road building equipment
- other motorized vehicles not used on public roads.
Georgia Tech Expenditure Account Lookup

Motor Vehicle Purchases – 841000 (Con’t)

Items in this group, generally, should have a life expectancy of three years or more, cost $5,000 or more, and be controlled by a perpetual inventory record. All equipment purchases must be inventoried on the institution’s inventory system.

Equipment Purchases – Inventory -- 843xxx

The definition of equipment is:

- Individual equipment items costing more than $5,000 will be budgeted as Equipment, with no F&A charges
- Item has a life expectancy of more than 3 years
- Item is owned by Georgia Tech, not the sponsor (confirm by checking purchase order or other documentation)
- Item is not permanently attached to a building
- Firearms and art objects are still to be tagged regardless of their value

Equipment would also include a material electronic data processing item of a non-expendable nature. Items in this group would include, but would not be limited to, computer mainframes, tape and disk drives, printers, firmware, CRT terminals, modems, acoustic couplers, and personal computers.

This account code has been subdivided as follows:

- 843200 -- Equipment that costs $5,000 or more with Title Retained by GA Tech
- 843210 -- Computers that cost $5,000 or more with Title Retained by GA Tech
- 843300 -- Equipment that costs $5,000 or more with Title Retained by Sponsor
- 843320 -- Equipment with Title Retained by GTRC and a cost of $25,000 or more
  - This account code is for individual equipment items costing more than $25,000 each
- 843360 -- Special Equipment Purchased by GA Tech for Delivery to Sponsor
- 843390 -- Information Technology Equipment Other than Computers that costs $5,000 or more
Inactive Expense Accounts

Periodically, it is necessary to inactivate accounts. Some sponsored projects, during their final closing may find it necessary to adjust inactive accounts. Listed below are the inactive accounts and the account to be used in place.

<table>
<thead>
<tr>
<th>Inactive Account</th>
<th>Inactive Description</th>
<th>Account to Be Used</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>702290</td>
<td>Purchases-Computers &amp; Equipmtn</td>
<td>743XXX, 843XXX</td>
<td>Equipment - will be based on amount</td>
</tr>
<tr>
<td>714000</td>
<td>Supplies And Materials</td>
<td>714100</td>
<td>Supplies And Materials</td>
</tr>
<tr>
<td>714160</td>
<td>PCard Purchases for Services</td>
<td>714150</td>
<td>P-Card Purchases</td>
</tr>
<tr>
<td>714600</td>
<td>Supplies - Equipment &lt; $1,000</td>
<td>714100</td>
<td>Supplies And Materials</td>
</tr>
<tr>
<td>717100</td>
<td>Coal</td>
<td>717650</td>
<td>Other Utilities</td>
</tr>
<tr>
<td>743000</td>
<td>Non-Inventory Equipm Purchases</td>
<td>743200</td>
<td>Equip-Purch &lt;5k Spon Ret Title</td>
</tr>
<tr>
<td>744100</td>
<td>Equip-IT Related -Non Inv &lt;1k</td>
<td>714100</td>
<td>Supplies And Materials</td>
</tr>
<tr>
<td>751400</td>
<td>Expense</td>
<td>751XXX</td>
<td>Various Per Diem</td>
</tr>
<tr>
<td>753000</td>
<td>Contracts (IRS)</td>
<td>753100</td>
<td>Sponsored Agreements</td>
</tr>
<tr>
<td>753050</td>
<td>Contracts-Info Tech Rel (IRS)</td>
<td>753200</td>
<td>Contracts - IT Related</td>
</tr>
</tbody>
</table>