

Expenditure Subcodes - Alphabetical Listing

| Description | Subcode |
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| Advertising and Public Relations | 5301 |
| Architect Fees | 7201 |
| Art Scholarships | 7001 |
| Athletic and Recreational Supplies | 4001 |
| Athletics Preseason/Vacation Training | 7212 |
| Audio Visual Equipment Labor | 7242 |
| Audio Visual Equipment Rentals | 7244 |
| Audit Fees | 7202 |
| Aviation Fuel and Supplies (gasoline, grease, oil, etc.) | 4102 |
| Aviation Fuel for Resale | 8001 |
| Bank Service Charges | 7232 |
| Beginning Balance - Designated Funds | 9998 |
| Buildings | 9201 |
| Cable and Satellite Services | 6207 |
| Capital Expenditure Budget Pool - For budget purposes only. Not to be used for coding expenditures. | 9000 |
| Caps and Gowns for Resale | 8016 |
| Cash Over and Short | 7204 |
| Clothing for Resale | 8013 |
| Commission | 7208 |
| Computer Hardware < \$2,500 (Use 6004 for computer hardware repairs & parts.) | 4198 |
| Computer Hardware > \$2,500 | 9104 |
| Computer Services (Services provided by KSU Information Services. For outside firms, use 7226.) | 5302 |
| Computer Software and License Fees | 4300 |
| Computer Software Maintenance and/or Recurring License Fees | 4350 |
| Computers for Resale | 8024 |
| Construction in Progress | 9202 |
| Contracted Entertainment | 7209 |
| Copyright/Royalty Fees | 7207 |
| Credit Card Merchant Fees (for Comptroller's Office use only) | 7246 |
| Custodial Supplies and Apparel | 4003 |
| Dinnerware and Kitchenware | 4004 |
| Dues and Memberships in Organizations (Institutional memberships only. The university is not permitted to pay for an individual's membership.) | 5306 |
| Duplicating and Printing Budget Pool - For budget purposes only. Not to be used for coding expenditures. | 5000 |
| Entertainment Budget Pool – For budget purposes only. Not to be used for coding expenditures. | 3900 |
| Entertainment Reimbursements | 3901 |
| Equal Opportunity Grant Awards | 7002 |
| Equipment and Furniture < \$2,500 (Use 4198 for computers. Use 6004 for repairs and parts.) | 4199 |
| Equipment and Furniture > \$2500 | 9101 |
| Equipment Maintenance Agreements | 6002 |
| Equipment Purchased on Installment Contracts | 9103 |
| Electricity | 6202 |
| Expedited Flat Mail Labor | 7248 |
| Facilities Improvements | 9203 |
| Fee Waivers | 7003 |
| Finance Charges | 7247 |
| Food and Snacks for Resale | 8002 |
| Founders Book Award | 7011 |

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| Freight | 5203 |
| Fuel Oil (heating) | 6203 |
| Guarantees (used primarily for Athletics) | 7210 |
| Hardware Supplies | 4006 |
| Honors Book Award | 7010 |
| Indirect Costs | 9500 |
| Indirect Costs - Manual Adjustments or Transfers (for Comptroller's Office use only) | 9501 |
| Instructional Supplies | 4007 |
| Insurance Premiums (includes appraisal fees) | 7211 |
| Interdepartmental Labor | 1910 |
| Interdepartmental Line Charges (for Telecom use only) | 7231 |
| Interdepartmental Overseas Mail Labor | 7218 |
| Interdepartmental Sales (sales by E&G units only) | 7213 |
| Interest Expense | 7214 |
| Internal University Overhead Service Charge (for Comptroller's Office use only) | 7223 |
| International Student Scholarships | 7004 |
| Inventory Adjustment | 8999 |
| Kent Book Award | 7009 |
| KSU Merchandise for Resale | 8021 |
| Land | 9401 |
| License permits | 7217 |
| Legal Fees (all legal fees must be approved by University Counsel) | 7215 |
| Legal Judgments | 7216 |
| Library Collection | 9302 |
| Mailing Services (Services provided by campus Mail Services. For outside firms, use 7226.) | 5202 |
| Maintenance and Repairs Budget Pool - For budget purposes only. Not to be used for coding expenditures. | 6000 |
| Maintenance and Repair of Buildings and Grounds (Supplies and labor from external vendors.) | 6003 |
| Maintenance and Repair of Equipment (Supplies and labor from external vendors.) | 6004 |
| Marching Band Scholarships | 7005 |
| Meals and Catering | 3902 |
| Medical Supplies | 4008 |
| Medical Supplies for Resale | 8003 |
| Merchandise for Resale | 8004 |
| Minority Student Book Award | 7021 |
| Minority Student Grants | 7018 |
| Minority Student Incentive Awards | 7020 |
| Minority Student Incentive Scholarships | 7019 |
| Miscellaneous (Use only if no other subcode applies.) | 7225 |
| Miscellaneous Current Expenditures Budget Pool - For budget purposes only. Not to be used for coding expenditures. | 7200 |
| Miscellaneous Other Student Aid | 7012 |
| Miscellaneous Supplies (Use when no other supply category is applicable.) | 4012 |
| Mobile Communications and Paging Systems (Use for non-Telecom contract cell phones.) | 5304 |
| Motor Vehicle Fuel and Supplies (gasoline, grease, oil, etc.) | 4101 |
| Moving Expenses | 7219 |
| Music Scholarships | 7006 |
| Natural Gas and Propane | 6204 |
| Network -- Internet Access (Network Services internet access charges and fees, i.e. Oarnet, Internet 2, Time-Warner) | 5151 |
| Network -- Register Net Address | 5162 |
| Network -- WAN Access. (Network Services wide area access circuits (T1, ISDN, PRI, DS3) recurring charges) | 5150 |
| New Books for Resale | 8005 |
| Non-KSU Employee Personnel Services | 1930 |

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| Non-Resident Alien Personnel Services | 1920 |
| Office Supplies | 4009 |
| Office Supplies for Resale | 8006 |
| Other Information and Communications - For budget purposes only. Not to be used for coding expenditures. | 5300 |
| Other Professional Fees (When paying an unincorporated individual for services use 1930.) | 7226 |
| Participant Budget Pool – For budget purposes only. Not to be used for coding expenditures. | 7100 |
| Participant Conferences (for grant use only) | 7102 |
| Participant Meals (for grant use only) | 7103 |
| Participant Memberships (for grant use only) | 7104 |
| Participant Room & Board (for grant use only) | 7105 |
| Participant Stipends (for grant use only) | 7106 |
| Participant Travel (for grant use only) | 7101 |
| Participant Tuition (for grant use only) | 7107 |
| Phi Theta Kappa Scholarship | 7025 |
| Photocopying, Printing, Binding and Publication Costs | 5001 |
| Postage | 5201 |
| Postage and Freight Budget Pool - For budget purposes only. Not to be used for coding expenditures. | 5200 |
| Professional Engineers Fees | 7235 |
| Purchased Custodial and Cleaning Services | 7236 |
| Purchased Employment Services | 7237 |
| Purchased Medical Professional Fees | 7238 |
| Purchases for Resale Pool - For budget purposes only. Not to be used for coding expenditures. | 8000 |
| Refuse Disposal | 6205 |
| Sales Supplies (bags, packaging materials) | 4011 |
| Rental of Equipment | 6103 |
| Rental of KSU Facilities | 6104 |
| Rental of Non-KSU Buildings and Facilities | 6102 |
| Rentals Budget Pool - For budget purposes only. Not to be used for coding expenditures. | 6100 |
| Resale Prime Food Vendor | 8027 |
| Research Supplies | 4010 |
| Royalty Payments | 7221 |
| Scholarships and Fellowships | 7013 |
| Senate Bill 140 Books | 7023 |
| Senate Bill 140 Tuition | 7022 |
| Software for Resale | 8025 |
| Student Aid Budget Pool - For budget purposes only. Not to be used for coding expenditures. | 7000 |
| Student Allocations | 7220 |
| Student Fees | 7017 |
| Student Functions | 7228 |
| Student Leadership Compensation Fee | 7024 |
| Subcontractor Payments- First \$25,000 (for grant use only) | 7250 |
| Subcontractor Payments Over \$25,000 (for grant use only) | 7251 |
| Subscriptions, Newspapers and Periodicals | 5305 |
| Subject Payments (primarily used for grants) | 1940 |
| Supplies Budget Pool - For budget purposes only. Not to be used for coding expenditures. | 4000 |
| Taxes, Assessments, and Custom Fees | 7222 |
| Telephone – 800 Tollfree. (Telecom contract inbound 800/866# service and usage charges.) | 5128 |
| Telephone – Calling Cards. (Telecom contract calling card usage charges.) | 5125 |
| Telephone – Cell Phones. (Cell phone services, equipment, and usage charges.) | 5129 |
| Telephone – Conference Calls. (Telecom contract conference service charges and usage.) | 5127 |
| Telephone – Directory Assistance/411. (411 information charges over campus lines, equipment and network.) | 5124 |

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| Telephone – International (International long distance usage charges over campus lines, equipment and network.) | 5123 |
| Telephone Line/Address Budget Pool – For budget purposes only. Not to be used for coding expenditures. | 5160 |
| Telephone Lines | 5161 |
| Telephone – Lines/Equipment (Recurring charges for campus PBX telephone lines and campus equipment.) | 5101 |
| Telephone – Local (Local calling usage charges over campus PBX lines, equipment and network.) | 5120 |
| Telephone -- Long Distance | 5102 |
| Telephone – Long Distance – USA (USA long distance usage charges over campus lines, equipment and network.) | 5122 |
| Telephone – Measured Business Usage (Service, local, and toll usage charges over measured business lines.) | 5121 |
| Telephone and Network Budget Pool - For budget purposes only. Not used for coding expenditures. | 5100 |
| Telephone – Prepaid Phone Cards | 5126 |
| Telephone -- Single Unit | 5103 |
| Telephone – Work Orders (One-time charges related to installation, labor, and/or materials for telephone work orders.) | 5104 |
| Trade Books for Resale | 8010 |
| Travel Budget Pool - For budget purposes only. Not to be used for coding expenditures. | 3000 |
| Travel - I/S General | 3001 |
| Travel - I/S Conferences, Seminars, Professional Development | 3004 |
| Travel - I/S Recruiting | 3007 |
| Travel - Prepaid Reimbursements | 3099 |
| Travel - O/S General | 3101 |
| Travel - O/S Conferences, Seminars, Professional Development | 3104 |
| Travel - O/S Recruiting | 3107 |
| Travel - Non-standard State Mileage (for grant use only) | 3301 |
| Travel - Non-standard State Per Diems (for grant use only) | 3302 |
| Travel - Student | 3510 |
| Travel - Foreign | 3520 |
| Travel - Non-KSU Employee | 3530 |
| Travel - Athletic I/S Team | 3540 |
| Travel - Athletic I/S Team Bus Charters | 3550 |
| Travel - Athletic O/S Team | 3560 |
| Travel - Athletic O/S Team Bus Charters | 3570 |
| Travel - Athletic Recruiting Budget Pool – For budget purposes only. Not to be used for coding expenditures. | 3600 |
| Travel - Athletic I/S Recruiting | 3601 |
| Travel - Athletic O/S Recruiting | 3602 |
| Travel - Athletic Host Money | 3603 |
| Travel - Athletic Recruiting Meals | 3604 |
| Travel - Athletic Recruiting Materials/Services | 3605 |
| University Grants | 7014 |
| University Health Service Fees | 7233 |
| University Honors Scholarships | 7015 |
| University Scholarships | 7016 |
| Used Books for Resale | 8009 |
| Utilities Budget Pool - For budget purposes only. Not to be used for coding expenditures. | 6200 |
| Water and Sewer | 6206 |
| Write-offs and Other Disposal of Assets | 7224 |