NICHOLLS STATE UNIVERSITY
BANNER ACCOUNT CODES (EXPENSE SUB_CODES)
8/19/2026 10:28

DESCRIPTION OF BANNER ACCOUNT CODES (EXPENSE SUBCODES /OBJECT CODES)

OPERATING SERVICES

733000 Operating Services - BUDGET ONLY

Advertising:

3010 Advertising - BUDGET ONLY (ABR Rule 3)

733011 Advertising-Newspaper-Bids: Advertising space in newspapers for bids.

733012 Advertising-Newspaper/Periodicals-Position Announcements: Advertising space in newspapers and periodicals for faculty and staff vacant position announcements.

733013 Advertising-Newspapers-Other: Advertising space in newspapers and periodicals not otherwise specified.

733014 Advertising-Television/Radio: Advertising for television and radio commercials.

733015 Advertising-Billboards: Advertising space on billboards.

733016 Advertising-Other: Other advertising not otherwise specified, such as promotional contracts with advertising agencies, etc.

Printing:

733100 Printing - BUDGET ONLY (ABR Rule 3)

733111 Printing-Office Stationary: Charges for printing and production of office stationery (letterhead, envelopes, etc.)

733112 Printing-Recruiting Materials: Charges for printing and production of recruiting materials.

733113 Printing-University Catalog & Schedule of Classes: Charges for printing and production of the University's official catalogue and schedules of classes.

733114 Printing-Manuals, Handbooks, Circulars, etc.: Charges for printing and production of manuals, handbooks, circulars, brochures, (football, etc.), flyers, etc.

733115 Printing-Books & Periodicals: Charges for printing and production of books and periodicals. (Mosaic, Inside NSU, NSU Press, etc.)

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733116 Printing-Business, Computer, etc. - Forms/Paper: Charges for printing and production of business, computer, and other forms in conducting the University's affairs.

* 733118 On Campus Printing and Publication Services: Charges for printing and and publication services performed by the Office of University Printing and Design Services.

733119 Printing-Other: Charges for printing and reproduction costs not otherwise specified.

733151 Binding: Binding charges, contractual or otherwise.

Insurance: All expenses for surety bonds and insurance including Worker's Compensation payments. This does NOT include group hospitalization, group life insurance, unemployment benefits assessments, nor risk managreement insurance premiums.

Maintenance & Repairs:

Maintenance of Property and Equipment: Repairs to, and maintenance of, property and equipment performed by an outside agent.

Maintenance of Property and Equipment-Repairs: Repairs to and maintenance of property and equipment performed by an outside agent, and does not include maintenance and service agreements, but includes repairs on a call or as needed basis (standby service).

Maintenance of Property and Equipment-Service Contracts: Repairs to and maintenance of property and equipment performed by an outside agent, and does not include maintenance and repairs on a call basis, but includes maintenance and service agreements only.

733000 Maintenance & Repairs - BUDGET ONLY (ABR Rule 3)

73'3321 Automotive Repairs: Maintenance and minor repairs made on state automobiles, trucks, tractors, and trailers -- not under contract.

733322 Automotive Repairs (Service Contract): Maintenance contracts for maintenance and minor repairs made on state automobiles, trucks, tractors, and trailers.

* 733223 Automotive Repairs - CNG: Maintenance contracts for maintenance and minor repairs made on C N G systems installed on state automobiles, trucks, tractors, and trailers.

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733351 Buildings and Grounds Repairs: Maintenance and minor repairs to buildings, grounds and improvements other than buildings - not under contract. (Installation of windows)

733352 Buildings and Grounds Repairs (Service Contract): Maintenance contracts for maintenance and minor repairs to buildings, grounds, and improvements other than buildings.

* 733354 Plant Maintenance Service Contracts: Charges for plant maintenance contracts (Pest Control).

733356 Dust Control Service Contracts: Charges for dust control contracts.

733361 Equipment Repairs-Office: Maintenance and minor repairs to office equipment - not under contract.

733362 Equipment Repairs-Office (Service Contracts: Maintenance contracts for maintenance and minor repairs made on office equipment.

733363 Equipment Repairs-Buildings and Grounds: Maintenance and minor repairs to plant equipment, other than those listed under automobiles - not under contract. (Mowers, fork lifts, disks, bushhogs, trimmers, etc.)

733364 Equipment Repairs-Buildings and Grounds (Service Contract): Maintenance contracts for maintenance and minor repairs made on plant equipment, rather than those listed under automobiles. (Boilers, chillers, Simplex, alarms, etc.)

733365 Equipment Repairs-Elevator: Maintenance and minor repairs to elevators - not under contract, includes stand-by service.

733366 Equipment Repairs-Elevator (Service Contract): Maintenance contracts for maintenance and minor repairs made on elevators.

733367 Equipment Repairs-Other: Maintenance and minor repairs to equipment not otherwise specified - not under contract. (Fire extinguishers)

733368 Equipment Repairs-Other (Service Contract): Maintenance contracts for maintenance and minor repairs made on equipment not otherwise specified.

733372 Custodial Services Contracts: Charges for custodial services contracts.

733374 Garbage Service Contracts: Charges for garbage contracts and agreements.

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DESCRIPTION OF BANNER ACCOUNT CODES (EXPENSE SUBCODES /OBJECT CODES)

733381 Data Processing Equipment Repairs-Office: Maintenance and minor repairs to personal computer systems - not under contract.

733382 Data Processing Equipment Repairs-Office (Service Contract: Maintenance contracts for maintenance and minor repairs made on personal computer systems.

733383 Data Processing Equipment Repairs-Computer Center: Maintenance and minor repairs to Computer Center computer hardware, including peripherals and software - not under contract.

733384 Data Processing Equipment Repairs-Computer Center (Service Contract): Maintenance contracts for maintenance and minor repairs made on Computer Center hardware, including peripherals and software.

733386 Software Maintenance (Service Contract): Contracts for software maintenance where such contracts do not represent license fees or rental.

733391 Other Property Repairs and Maintenance: Maintenance and minor repairs to property and equipment not otherwise specified - not under contract.

733392 Other Property Repairs and Maintenance (Service Contract): Maintenance contracts for maintenance and minor repairs to property and equipment not otherwise specified.

Rentals:

733400 Rentals - BUDGET ONLY (ABR Rule 3)

733411 Rentals-Buildings and Land: Rental and/or lease of buildings and/or land.

733421 Rentals-Office Machines: Rental and/or lease of office machines - typewriters, copy machines, fax machines, etc.

733422 Rentals-Buildings and Grounds Equipment: Rentals and/or lease of building and ground equipment - generators, ground equipment, farm equipment, etc.

733425 Rentals-Recreational Equipment: Rentals and/or lease of recreational equipment.

733431 Rentals-Office Data Processing Equipment: Rental and/or lease of office data processing equipment.

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733432 Rentals-Computer Center Data Processing Equipment: Rental and/or lease of Computer Center data processing equipment.

733451 Rentals-Auto, Aircraft, Boats: Auto, including tractor; aircraft and boat rental and lease charges (charges not incurred while on official travel).

733452 Proficiency Flights: Costs incurred for check flights, etc.

733453 Rentals-Computer Time: Cost incurred in the rental of computer time.

733454 Rentals-Computer Software: Cost incurred in the rental of computer software.

* 733455 Expenses for Camp and Conference Participants: Support costs for Camps and Conference participants

733456 Rentals-TV Cable: TV cable rental.

733498 Rental Charges Allocate: Amounts billed to various departments for copying and reproduction performed by the University Library. (The Library billings consist of charges for part of the copier rentals as well as the paper supplies.)

733499 Rentals-Other: Rentals and/or leases not otherwise specified. (Cylinder rental, paging services, etc.)

Dues and Subscriptions:

733500 Dues and Subscriptions - BUDGET ONLY (ABR Rule 3)

733511 Dues and Memberships: Dues and membership fees for membership in professional organizations, including on-site visit fees for Accreditation.

733512 Subscriptions: Subscriptions to journals, newspapers and other periodicals. (Does not include library reference materials.)

733513 License Fees: Software license fee, taping license fee, broadcasting fee, royalty fees for plays, etc.

733515 Testing Services: Charges for testing services including test data processed or received. (ACT, GED, etc.)

Postage & Freight:

733600 Postage - BUDGET ONLY (ABR Rule 3)

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733610 Postage: Postage rates.

733615 Postage Permits: Charges for postage permits.

733620 Freight and Express: Charges for freight and express usage.

733630 Freight-In: Charges for Library, Auxiliary, and Warehouse freight paid on items received only.

733640 Freight-Out: Charges for Library, Auxiliary and Warehouse freight paid on items shipped out only.

* 733699 Postage Charges Allocated: Amounts billed to various accounts for postage charges incurred.

Telephone & Telegraph:

733700 Telephone & Telegraph - BUDGET ONLY (ABR Rule 3)

733711 Telephone-Local Service: Charges for local service.

733712 Telephone-Long Distance Service: Charges for long-distance service.

733713 Telephone-Linc Charges: Linc Service.

733714 Telephone-Service Contract: Charges for service contract on maintenance of University telephone systems.

733719 Telephone-Other: Other charges for maintaining the University's telephone systems, not otherwise specified.

733720 Telephone Base Charge: Base charge for telephone usage.

* 733725 T-1 Line Charges: Charges for services to use T-1 lines.

* 733726 T-1 Charges-Video Conferencing Use: Charges for video conferencing use of T-1 lines.

733739 Other Communication Services: Charges for services OTHER than telephone, and data lines or circuits which would include radio paging, OTM credit card, etc.

733799 Telephone Charges Allocated: Amounts billed to various departments and restricted accounts for long distance telephone charges incurred.

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Utilities:

733800 Utilities - BUDGET ONLY (ABR Rule 3)

733810 Utilities-Gas: Charges for natural gas.

733820 Utilities-Electricity: Charges for heat, light and power.

733830 Utilities-Water: Charges for water.

733835 Utilities-Sewerage: Charges for sewerage.

733840 Utilities-Other: Charges for utilities other than natural gas, electricity, or water and/or sewerage.

Other Operating Services: Charges peculiar to the Agency and not otherwise specifically identified.

Other Operating Services:

733900 Other Operating Services - BUDGET ONLY (ABR Rule 3)

73920 Laundry: Charges for laundry services.

733940 Laboratory Fees: Charges for laboratory services.

733962 Installment Purchases: Computer Center, automobiles, recording equipment, airplanes.

733999 Other Operating Services-Miscellaneous: Charges for services performed by a non-budgeted state agency or private business organization that cannot be classified into specific accounts in Operating Services. (Key and lock services, etc.)

SUPPLIES

744000 Supplies - BUDGET ONLY

744100 Office Supplies: Sundries used in the operation of an office, such as common items, staples, forms, pencils, toner for copier, etc.

744101 Office Supply Charges Allocated: Amounts billed to various departments for copying and reproduction performed by the University Library. (The

DESCRIPTION OF BANNER ACCOUNT CODES (EXPENSE SUBCODES /OBJECT CODES)

Library billings consist of charges for part of the copier rentals as well as the paper supplies.)

* 744102 Office Supplies-Other: Includes office fixtures and furniture under $1,000 and other non-consumable supplies used in the operation of an office. (Excludes items such as paper, pencils, forms, staples, etc.)

* 744105 Office Supplies-Electronics: Electronic items purchased for office use costing between $250 and $999.99 and including such items as camcorders, camera equipment, CD players, computers, computer equipment, fax machines, laser printers, monitors, printers, projectors, radio equipment, scanners, stereo/cassette systems, televisions, TV/VCR combinations, typewriters, VCRs, video equipment, etc.

* 744110 Education Supplies-Electronics: Electronic items purchased for instructional use costing between $250 and $999.99 and including such items as camcorders, camera equipment, CD players, computers, computer equipment, fax machines, laserprinters, monitors, printers, projectors, radio equipment, scanners, stereo/cassette systems, televisions, TV/VCR combinations, VCRs, video equipment, microscopes, balances, etc.

Operating Supplies: Supplies used in the normal operation of the University.

Operating Supplies:

744200 Operating Supplies-Computer: Specialized items used in the everyday operations of a computer which would include computer paper, "floppy" disks, ribbons for printers, etc.

744205 Operating Supplies-Computer Software: Computer software purchased by the University. (NOTE: If NSU is paying license fees for use of the software, use object code: 3454 Rentals-Computer Software.)

744210 Operating Supplies-Clothing and Uniform: Items of a clothing nature which are necessary in the operations of the University.

744220 Operating Supplies-Medical: Special items used in medical care and treatment of the sick or injured. Common examples are first aid kits, drugs, medical lab supplies, veterinary supplies, etc.

744230 Operating Supplies-Educational: Teaching, research, and educational supplies used in the normal operation of these functions that are not for office purposes. These include supplies used in labs, classrooms, books, teaching aids, paper for classroom, etc.

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744235 Operating Supplies-Athletic and Recreational: Supplies used in the normal operation of recreational activities.

744240 Operating Supplies-Food: Food for human consumption only.

744250 Operating Supplies-Automotive-Fuel: Fuel used in state autos, trucks, and trailers.

744251 Operating Supplies-Automotive-Oil and Lubrication: Oil and lubricants used in state autos, trucks, and trailers.

74'4252 Operating Supplies-Automotive-Batteries: Batteries used on state autos, trucks, and trailers.

744270 Operating Supplies-Buildings, Grounds, General Plant: Supplies used in the normal operation of buildings and grounds such as lumber and materials for new construction, light bulbs (fluorescent), padlocks, fertilizer, herbicides, pesticides, boiler chemicals plants, refrigerant, trash cans, trash bags, etc.

74'4280 Operating Supplies-Household: Cleaning, sanitation, kitchen and other supplies used in the operations of the University.

744290 Operating Supplies-Farm: Feed for animals, fertilizer, seed, etc.

744300 Operating Supplies-Personal Items: Personal toiletry items issued to patients or inmates in State facilities.

744310 Operating Supplies-Other: Items not specifically covered in Operating Supplies or the Office Supplies Accounts which are necessary in the operations of the University.

Repair and Maintenance Supplies: Supplies and materials used to make minor repairs to equipment and buildings.

Repair and Maintenance Supplies:

744420 Repair and Maintenance Supplies-Automotive: Items to be used in the minor repair or maintenance of state autos, trucks, and trailers. Common items are hoses, belts, starters, spark plugs, paints, alternators, cleaning solvents, etc.

744425 Repair and Maintenance Supplies-Automotive-Tires: Tires purchased for state autos, trucks, and trailers.

DESCRIPTION OF BANNER ACCOUNT CODES (EXPENSE SUBCODES /OBJECT CODES)

744430 Repair and Maintenance Supplies-Building and Grounds: Supplies and materials used to make minor repairs to buildings and grounds such as paint, lumber, plumbing, electrical, etc., glass, parts for mowers, ballast, and other grounds equipment (hammers, screwdrivers, jigsaw blades, etc.)

744440 Repair and Maintenance Supplies-Other: Minor repair supplies and materials not identified under specific accounts.

744499 Repair and Maintenance Supply Charges Allocated: Amounts billed to various departments/accounts by the Maintenance Department for materials and supply charges attributable to work orders.

EXPENSE ACCOUNT CODES FOR PROFESSIONAL SERVICES

755000 Professional Services - BUDGET ONLY

755100 Accounting and Auditing: Professional accounting and auditing services performed by sources outside of state government.

755200 Management Consulting: Professional management or management consalting performed by sources outside of state government.

755300 Engineering and Architectural: Professional engineering or architectural services performed by sources outside of state government.

755320 Engineering and Architectural-Clerk of the Works: Engineering and architectural costs incurred by Clerk of the Works.

755400 Legal: Professional legal services performed by sources outside of state government.

755500 Medical: Professional medical services other than veterinary services, performed by sources outside of state government.

755510 Medical-Athletics: Professional medical and dental services for intercollegiate athletics.

755600 Veterinary: Professional veterinary services performed by sources outside of state government.

Other Professional Services: Professional services performed by sources outside of state government, not chargeable to any of the above accounts.

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Expense Account Codes for Other Professional Services:

755700 Other Professional Services-Management Fee-Salaries: Fees paid for management services.

755701 Other Professional Services-Percent of Sales/Income: Charge based on percentage of income.

755702 Other Professional Services-Per Student Charge: Charge based on number of students.

755703 Other Professional Services-Instruction-Credit Hour: Professional service contracts for credit hour instruction - does not include employees. Employees must be paid through Personal Services.

755704 Other Professional Services-Instruction-Non-Credit Hour: Professional service contracts for non-credit hour instruction - does not include employees; employees must be paid through Personal Services.

755705 Other Professional Services-Entertainment: Professional service contracts for entertainment.

755706 Other Professional Services-Lecturers: Professional service contracts for lecture series lecturers and speakers.

755707 Other Professional Services-Marketing and Recruiting: Professional service contracts for recruiting services, including consulting for recruiting material, layouts, art work, etc.

755708 Other Professional Services-Honoraria: Professional service contract for honoraria.

755709 Other Professional Services-Officials-Athletic: Fees paid for services rendered in officiating a sports event.

755710 Other Professional Services-Officials-Other: Charges for non-athletic event officials - intramurals, etc.

755711 Other Professional Services-Security Services: Charges for security services provided by law enforcement and other agents.

755799 Other Professional Services-Other: Professional services not otherwise specified.

755800 Professional Travel: Charges for travel expenses incurred by professional

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non-state personnel, on a fee expenses agreement. Travel expenses in this account would include common carrier fare, subsistence allowances, reimbursement for use of a personal car, etc.

CAPITAL OUTLAY

77000 Capital Outlay- BUDGET ONLY

Acquisitions: The purchase of fixed assets that will benefit current and future periods.

Machinery & Equipment:

772101 Acquisitions-Automotive: $5,000 or more Cost of automobiles, trucks, and traile all delivered accessories of the vehicle, taxes, delivery charges, title registration, and other purchase-related costs.

772102 Acquisitions-Automotive: Less than $5,000 Cost of automobiles, trucks, and tra all delivered accessories of the vehicle, taxes, delivery charges, title registration, and other purchase-related costs.

772201 Acquisitions-Equipment $5,000 or more for Buildings, Grounds and General Pla able or stationary equipment for buildings and general plant use. Installation charges, freight, taxes and other purchase-related charges will be included in the cost.

772202 Acquisitions-Equipment less than $5,000 for Buildings, Grounds and General Pl able or stationary equipment for buildings and general plant use. Installation charges, freight, taxes and other purchase-related charges will be included in the cost.

772301 Acquisitions-Farm & Heavy Movable Equipment: $5,000 or more Cost of agricul struction and heavy maintenance equipment. Cost would include purchase price, delivery charges, taxes, title fees and other purchase-related costs.

772302 Acquisitions-Farm & Heavy Movable Equipment: Less than $5,000 Cost of agric struction and heavy maintenance equipment. Cost would include purchase price, delivery charges, taxes, title fees and other purchase-related costs.

772351 Acquisitions-Farm & Heavy Movable-Livestock: $5,000 or more Included in this are livestock (for breeding or mild production) and farm animals. Cost

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would include purchase price, delivery charges, taxes, title fees and other costs.

772352 Acquisitions-Farm & Heavy Movable-Livestock: Less than $5,000 Included in th are livestock (for breeding or mild production) and farm animals. Cost would include purchase price, delivery charges, taxes, title fees and other costs.

772401 Acquisitions-Household Equipment: $5,000 or more Equipment used in housek janitorial and laundry functions. Costs would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.

772402 Acquisitions-Household Equipment: Less than $5,000 Equipment used in hous janitorial and laundry functions. Costs would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.

772501 Acquisitions-Medical Equipment: $5,000 or more Equipment used in the treatm nosis of the sick or injured, including veterinary equipment. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.

772502 Acquisitions-Medical Equipment: Less than Equipment used in the treatment o nosis of the sick or injured, including veterinary equipment. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.

772601 Acquisitions-Office Equipment: $5,000 or more Equipment used in the operatic fice. Costs would include purchase price, delivery charges, taxes and other purchase-related costs. Common items in this account are office machines, furniture, and furnishings.

772602 Acquisitions-Office Equipment: Less than $5,000 Equipment used in the operat fice. Costs would include purchase price, delivery charges, taxes and other purchase-related costs. Common items in this account are office machines, furniture, and furnishings.

772651 Acquisitions-Computer Equipment: $5,000 Computer hardware including peripherals.

772652 Acquisitions-Computer Equipment: Less than $5,000 Computer hardware inclu pherals.

772701 Acquisitions-Educational, Recreational and Cultural Equipment: $5,000 or more used for educational, recreational or cultural enrichment. Common items

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are overhead projectors, artifacts for museums, pool tables, weights, TVs, VCRs, musical instruments, etc. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.

772702 Acquisitions-Educational, Recreational and Cultural Equipment: Less than $5,0 used for educational, recreational or cultural enrichment. Common items are overhead projectors, artifacts for museums, pool tables, weights, TVs, VCRs, musical instruments, etc. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.

7'72901 Acquisitions-Boats and Aircrafts: $5,000 or moew Boats, aircraft and major con thereof, such as inboard and outboard motors, aircraft engines, etc. Costs would include purchase price, delivery charges, taxes, title fees, installation, licenses and other purchase-related costs.

772902 Acquisitions-Boats and Aircrafts: Less than $5,000 Boats, aircraft and major co thereof, such as inboard and outboard motors, aircraft engines, etc. Costs would include purchase price, delivery charges, taxes, title fees, installation, licenses and other purchase-related costs.

772911 Acquisitions-Communications Equipment: $5,000 or more Equipment used for tions as radios, antennas, teletype machines, etc. Costs would include purchase price, delivery charges, taxes, installation, microphones, and other purchase-related costs.

772912 Acquisitions-Communications Equipment: Less than $5,000 Equipment used fo tions as radios, antennas, teletype machines, etc. Costs would include purchase price, delivery charges, taxes, installation, microphones, and other purchase-related costs.

772951 Acquisitions-Other Machinery & Equipment: $5,000 or more Cost of equipment that is not chargeable to one of the above mentioned classes of acquisitions for capital outlays such as pumps, window units, etc. Costs of this equipment would include the purchase price, delivery charges, installation, taxes, and other purchase-related costs.

772952 Acquisitions-Other Machinery & Equipment: Less than $5,000 Cost of equipme that is not chargeable to one of the above mentioned classes of acquisitions for capital outlays such as pumps, window units, etc. Costs of this equipment would include the purchase price, delivery charges, installation, taxes, and other purchase-related costs.

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