

**HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS**  
**Revised May 2011 (revisions shaded)**

OBJECT OF EXPENDITURE CODES					
	Group	Type	Category	Class	Code
PERSONAL SERVICES	10				
SALARIES AND WAGES	10	11			
STATUTORY PERS SYS SAL & WAGES	10	11	11		
SPS REGULAR EMPLOYEE WAGES	10	11	11	111	
SPS REGULAR FT WAGES	10	11	11	111	1110
SPS REGULAR PT WAGES	10	11	11	111	1111
SPS TEMPORARY EMPLOYEE WAGES	10	11	11	112	
SPS TEMPORARY FT WAGES	10	11	11	112	1120
SPS TEMPORARY PT WAGES	10	11	11	112	1121
SPS OVERTIME WAGES	10	11	11	113	
SPS OVERTIME WAGES	10	11	11	113	1130
SPS SHIFT DIFFERENTIAL WAGES	10	11	11	113	1131
SPS LEAVE PAYOUTS	10	11	11	114	
SPS ANNUAL LEAVE PAYMENTS	10	11	11	114	1140
SPS SICK LEAVE PAYMENTS	10	11	11	114	1141
SPS SICK LEAVE CONVERSION PAY	10	11	11	114	1142
CONTRACTUAL EMPLOYEE WAGES	10	11	12		
CN REGULAR EMPLOYEE WAGES	10	11	12	121	
CN REGULAR FT WAGES	10	11	12	121	1210
CN REGULAR PT WAGES	10	11	12	121	1211
CN TEMPORARY EMPLOYEE WAGES	10	11	12	122	
CN TEMPORARY FT WAGES	10	11	12	122	1220
CN TEMPORARY PT WAGES	10	11	12	122	1221
CN OVERTIME WAGES	10	11	12	123	
CN OVERTIME WAGES	10	11	12	123	1230
CN SHIFT DIFFERENTIAL WAGES	10	11	12	123	1231
CN LEAVE PAYOUTS	10	11	12	124	
CN ANNUAL LEAVE PAYMENTS	10	11	12	124	1240
CN SICK LEAVE PAYMENTS	10	11	12	124	1241
CN SICK LEAVE CONVERSION PAY	10	11	12	114	1242
CLIENT WAGES	10	11	13		
CLIENT WAGES	10	11	13	130	
OTHER CLIENT WAGES	10	11	13	130	1250
STUDENT HOURLY WAGES	10	11	13	130	1260
PATIENT WAGES	10	11	13	130	1280
OTHER EMPLOYEE PAYMENTS	10	11	14		
OTHER EMPLOYEE PAYMENTS	10	11	14	131	
OTHER EMPLOYEE WAGES	10	11	14	131	1300
HONORARIUM	10	11	14	131	1310 A3
PER DIEM WAGES	10	11	14	131	1320
EMPLOYEE CASH INCENTIVE AWARDS	10	11	14	131	1340
EMPLOYEE NON-CASH INCENTIVES	10	11	14	131	1350
NON-BASE BUILDING PERFORMANCE AWDS	10	11	14	131	1360
EMPLOYEE BENEFITS	10	15			
SPS EMPLOYEE BENEFITS	10	15	15		
SPS GROUP INSURANCE	10	15	15	151	
SPS DENTAL INSURANCE	10	15	15	151	1510
SPS HEALTH INSURANCE	10	15	15	151	1511
SPS LIFE INSURANCE	10	15	15	151	1512
SPS DISABILITY	10	15	15	151	1513
SPS RETIREMENT CONTRIBUTION	10	15	15	152	
SPS FICA-MEDICARE CONTRIBUTION	10	15	15	152	1520
SPS OTHER RETIREMENT PLANS	10	15	15	152	1521
SPS PERA	10	15	15	152	1522

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SPS MATCHMAKER CONTRIBUTION	10	15	15	152	1523
SPS PERA-AMORT EQUAL DISBURSMT	10	15	15	152	1524
SPS PERA-SUPPL AMORT EQUAL DIS	10	15	15	152	1525
SPS OTHER EMPLOYEE BENEFITS	10	15	15	153	
SPS OTHER EMPLOYEE BENEFITS	10	15	15	153	1530
SPS HIGHER ED TUITION REIMBURS	10	15	15	153	1531
SPS UNEMPLOYMENT COMPENSATION	10	15	15	153	1532
SPS WORKERS' COMPENSATION	10	15	15	153	1533
CONTRACTUAL EMP BENEFITS	10	15	16		
CONTRACTUAL GROUP INSURANCE	10	15	16	161	
CN DENTAL INSURANCE	10	15	16	161	1610
CN HEALTH INSURANCE	10	15	16	161	1611
CN LIFE INSURANCE	10	15	16	161	1612
CN DISABILITY	10	15	16	161	1613
CONTRACTUAL RETIREMENT CONTRIB	10	15	16	162	
CN FICA-MEDICARE CONTRIBUTIONS	10	15	16	162	1620
CN OTHER RETIREMENT PLANS	10	15	16	162	1621
CN PERA	10	15	16	162	1622
CN MATCHMAKER CONTRIBUTION	10	15	16	162	1623
CN PERA-AMORT EQUAL DISBURSMNT	10	15	16	162	1624
CN PERA-SUPPL AMORT EQUAL DISB	10	15	16	162	1625
CN OTHER EMPLOYEE BENEFITS	10	15	16	163	
CN OTHER EMPLOYEE BENEFITS	10	15	16	163	1630
CN HIGHER ED TUITION REIMBURSE	10	15	16	163	1631
CN WORKERS' COMPENSATION	10	15	16	163	1632
CN UNEMPLOYMENT COMPENSATION	10	15	16	163	1633
CLIENT EMPLOYEE BENEFITS	10	15	17		
CLIENT OTHER EMPLOYEE BENEFITS	10	15	17	164	
CLIENT WORKERS' COMPENSATION	10	15	17	164	1640
COMPENSATED ABSENCE EXPENSE	10	15	18		
COMPENSATED ABSENCE EXPENSE	10	15	18	181	
COMP ABSENCE -ANNUAL LEAVE	10	15	18	181	1810
COMP ABSENCE -SICK LEAVE	10	15	18	181	1820
PURCHASED SERVICE-PERSONAL SRV	10	19			
PURCHASED SERVICE-PERSONAL SRV	10	19	19		
PURCHASED SERVICE-PERSONAL SRV	10	19	19	191	
PERSONAL SVCS - TEMPORARY SVCS	10	19	19	191	1910 A7
PERSONAL SVCS - PROFESSIONAL	10	19	19	191	1920 A7

OPERATING EXPENSES	20				
PURCHASED PROPERTY SERVICES	20	21			
PURCHASED PROPERTY SERVICES	20	21	21		
UTILITY SERVICES	20	21	21	211	
WATER AND SEWERAGE SERVICES	20	21	21	211	2110 A7
CLEANING SERVICES	20	21	21	215	
OTHER CLEANING SERVICES	20	21	21	215	2150 A7
MAINTENANCE & REPAIR SERVICES	20	21	21	221	
OTHER MAINTENANCE/REPAIR SVCS	20	21	21	221	2210 A7
RENTALS	20	21	21	225	
MISCELLANEOUS RENTALS	20	21	21	225	2250 A1
RENTAL OF BUILDINGS	20	21	21	225	2255
OTHER PURCHASED SERVICES	20	25			
OTHER PURCHASED SERVICES	20	25	26		
COMMUNICATIONS	20	25	26	263	
COMM SRVCS FROM DIV OF TELECOMM	20	25	26	263	2630
COMM SRVCS FROM OUTSIDE SOURCES	20	25	26	263	2631
MNT PAYMENTS TO DPA	20	25	26	263	2632
DATA PROCESSING-PURCH SERV	20	25	26	264	
GGCC BILLINGS-PURCH SERV	20	25	26	264	2640

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OTHER ADP BILLINGS-PURCH SERV	20	25	26	264	2641	A7
INSURANCE, OTHER THAN EMP BENE	20	25	26	266		
INSURANCE, OTHER THAN EMP BENE	20	25	26	266	2660	
PRINTING & REPRODUCTION	20	25	26	268		
PRINTING/REPRODUCTION SERVICES	20	25	26	268	2680	
LEGAL SERVICES	20	25	26	269		
LEGAL SERVICES	20	25	26	269	2690	
OTHER PURCHASED SERVICES	20	25	26	281		
OTHER PURCHASED SERVICES	20	25	26	281	2820	A7
SUPPLIES	20	31				
SUPPLIES AND MATERIALS	20	31	31			
OTHER SUPPLIES & MATERIALS	20	31	31	310		
OTHER SUPPLIES & MATERIALS	20	31	31	310	3110	
BOOKS/PERIODICALS/SUBSCRIPTION	20	31	31	320		
BOOKS/PERIODICALS/SUBSCRIPTION	20	31	31	320	3120	
NONCAPITALIZED EQUIPMENT	20	31	31	328		
NONCAPITALIZED EQUIPMENT	20	31	31	328	3128	
NONCAPITALIZED BUILDING MATERIALS	20	31	31	331		
NONCAPITALIZED BUILDING MATERIALS	20	31	31	331	3131	
ENERGY	20	39				
ENERGY	20	39	39			
ENERGY	20	39	39	391		
OTHER ENERGY CHARGES	20	39	39	391	3910	
OTHER OPERATING EXPENSES	20	41				
OTHER OPERATING EXPENSES	20	41	41			
OTHER OPERATING EXPENSE	20	41	41	410		
OTHER OPERATING EXPENSES	20	41	41	410	4100	
BANK CARD FEES	20	41	41	410	4105	
AWARDS, JUDGEMENTS, LOSSES	20	41	41	410		
PRIZES AND AWARDS	20	41	41	411	4111	
GROSS PROCEEDS TO ATTORNEYS	20	41	41	411	4118	
CLAIMANT ATTORNEY FEES	20	41	41	411	4119	
BAD DEBT EXPENSE	20	41	41	412		
BAD DEBT EXPENSE	20	41	41	412	4120	
DEPRECIATION EXPENSE	20	41	41	413		
DEPRECIATION EXPENSE	20	41	41	413	4130	
INTEREST EXPENSE	20	41	41	415		
INTEREST EXPENSE	20	41	41	415	4150	61
OFFICIAL FNCTNS/CUSTOMER WKSH	20	41	41	418		
OFFICIAL FUNCTIONS	20	41	41	418	4180	
ROYALTIES	20	41	41	423		
ROYALTIES	20	41	41	423	4230	A2
EMPLOYEE MOVING EXPENSE	20	41	41	424		
EMPLOYEE MOVING EXPENSES	20	41	41	424	4240	
LOAN CANCELLATIONS	20	41	41	470		
LOAN CANCELLATIONS	20	41	41	470	4270	
COST OF GOODS SOLD	20	49				
COST OF GOODS SOLD	20	49	49			
COST OF GOODS SOLD	20	49	49	491		
COST OF GOODS SOLD	20	49	49	491	4910	

TRAVEL EXPENSES	30					
TRAVEL EXPENSES	30	50				
TRAVEL	30	50	25			
IN-STATE TRAVEL	30	50	25	251		
IN-STATE TRAVEL	30	50	25	251	2510	
STATE-OWNED AIRCRAFT	30	50	25	251	2514	
IN-STATE TRAVEL/NON-EMPLOYEE	30	50	25	251	2520	
OUT-OF-STATE TRAVEL	30	50	25	253		

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OUT-OF-STATE TRAVEL	30	50	25	253	2530
OUT-OF-STATE TRAVEL/NON-EMPL	30	50	25	253	2540
INTERNATIONAL TRAVEL	30	50	25	255	
OUT-OF-COUNTRY TRAVEL	30	50	25	255	2550
OUT-OF-COUNTRY TRAVEL/NON-EMPL	30	50	25	255	2560

INTERGOVERNMENTAL PAYMENTS	50				
INTERGOVERNMENTAL PAYMENTS	50	51			
INTERGOVERNMENTAL GRANTS	50	51	51		
INTERGOVERNMENTAL GRANTS	50	51	51	511	
GRANTS-INTERGOVERNMENTAL	50	51	51	511	5140
INTERGOVERNMENTAL PURCH SERV	50	51	54		
INTERGOVERNMENTAL PURCH SERV	50	51	54	541	
PURCH SERV-INTERGOVERNMENTAL	50	51	54	541	5440
INTERGOVERNMENTAL DISTRIBUTION	50	55			
INTERGOVERNMENTAL DISTRIBUTION	50	55	55		
INTERGOVERNMENTAL DISTRIBUTION	50	55	55	551	
DISTRIBUTIONS-INTERGOV ENTITY	50	55	55	551	5570
INTERGOVERNMENTAL REFUNDS	50	56			
INTERGOVERNMENTAL REFUNDS	50	56	56		
INTERGOVERNMENTAL REFUNDS	50	56	56	561	
REFUNDS TO INTERGOVERNMENTAL	50	56	56	561	5640

OTHER PAYMENTS	52				
OTHER PAYMENTS	52	57			
OTHER GRANTS	52	57	57		
FED GRTS PASS-THRU TO AGENCIES	52	57	57	576	
PASS-THRU FED GRANT INTRAFUND	52	57	57	576	5770
PASS-THRU FED GRANT INTERFUND	52	57	57	576	5771
STATE GRANTS TO STATE AGENCIES	52	57	57	577	
STATE GRANT/CONTRACT INTRAFUND	52	57	57	577	5775
STATE GRANT/CONTRACT INTERFUND	52	57	57	577	5776
GRANTS TO NONGOV/ORGANIZATIONS	52	57	57	578	
GRANTS TO NONGOV/ORGANIZATIONS	52	57	57	578	5781 A7
GRANTS TO INDIVIDUALS	52	57	57	579	
GRANTS TO INDIVIDUALS	52	57	57	579	5791 A7
OTHER DISTRIBUTIONS/PAYMENTS	52	57	58		
DISTRIBUTIONS TO NONGOV/ORGAN	52	57	58	588	
DISTRIBUTIONS TO NONGOV/ORGAN	52	57	58	588	5881 A7
DISTRIBUTIONS TO INDIVIDUALS	52	57	58	589	
STUDENT FINANCIAL AID	52	57	58	589	5892
FIN AID SCHOLARSHIP ALLOWANCE	52	57	58	589	5896
OTHER REFUNDS	52	57	59		
OTHER REFUNDS	52	57	59	599	
REFUNDS TO OTHER STATE AGENCY	52	57	59	599	5991
REFUNDS TO NONGOV/ORGANIZATION	52	57	59	599	5992
REFUNDS TO INDIVIDUALS	52	57	59	599	5993

CAPITALIZED PROPERTY PURCHASES	60				
CAPITAL PROPERTY-DIRECT PURCH	60	61			
REAL PROPERTY-DIRECT PURCHASE	60	61	61		
BUILDINGS-DIRECT PURCHASE	60	61	61	611	
BUILDINGS-DIRECT PURCHASE	60	61	61	611	6110
LAND-DIRECT PURCHASE	60	61	61	612	
LAND-DIRECT PURCHASE	60	61	61	612	6120
LAND IMPROVEMENTS-DIR PURCH	60	61	61	613	
LAND IMPROVEMENTS-DIR PURCHASE	60	61	61	613	6130
LEASEHOLD IMPROV-DIR PURCHASE	60	61	61	614	

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LEASEHOLD IMPROV-DIR PURCHASE	60	61	61	614	6140
OTHER REAL PROPERTY-DIR PURCH	60	61	61	618	
OTHER REAL PROPERTY-DIR PURCH	60	61	61	618	6180
PERSONAL PROPERTY-DIRECT PURCH	60	61	62		
LIBRARY MATERIALS-DIR PURCH	60	61	62	626	
LIBRARY MATERIALS-DIR PURCH	60	61	62	626	6250
OTHER CAP EQUIPMENT-DIR PURCH	60	61	62	628	
OTHER CAP EQUIPMENT-DIR PURCH	60	61	62	628	6280
CAPITAL PROPERTY-LEASE PURCH	60	63			
REAL PROPERTY-LEASE PURCHASE	60	63	63		
BUILDINGS-LEASE PURCHASE	60	63	63	631	
BUILDINGS-LEASE PURCHASE	60	63	63	631	6310
LAND-LEASE PURCHASE	60	63	63	632	
LAND-LEASE PURCHASE	60	63	63	632	6320
LAND IMPROVEMENTS-LEASE PURCH	60	63	63	633	
LAND IMPROVEMENTS-LEASE PURCH	60	63	63	633	6330
LEASEHOLD IMPROV-LEASE PURCH	60	63	63	634	
LEASEHOLD IMPROV-LEASE PURCH	60	63	63	634	6340
OTHER REAL PROP-LEASE PURCHASE	60	63	63	638	
OTHER REAL PROP-LEASE PURCHASE	60	63	63	638	6380
PERSONAL PROPERTY-LEASE PURCH	60	63	64		
FURNITURE & FIXTURES-LEASE PUR	60	63	64	642	
FURNITURE & FIXTURES-LEASE PUR	60	63	64	642	6420
OTHER CAP EQUIPMENT-LEASE PUR	60	63	64	648	
OTHER CAP EQUIPMENT-LEASE PUR	60	63	64	648	6480
PURCHASED CONSTRUCTION SVCS	60	64			
PURCHASED CONSTRUCTION SVCS	60	64	65		
PURCHASED CONSTRUCTION SVCS	60	64	65	231	
PURCHASED CONSTRUCTION SVCS	60	64	65	231	2310 A7
HIGHER EDUCATION CAPITALIZATION CLEARING	60				
HIGHER EDUC CAPITALIZATION CLEARING	60	66			
HIGHER EDUC CAPITALIZATION CLEARING	60	66	66		
HIGHER ED CAPITALIZATION CLEARING	60	66	66	661	6610

DEBT SERVICE	67				
BOND/NOTE PAYMENTS	67	66			
BOND/NOTE PAYMENTS	67	66	67		
BOND/NOTE PRINCIPAL	67	66	67	671	
BOND/NOTE PRINCIPAL	67	66	67	671	6710
BOND/NOTE INTEREST	67	66	67	672	
BOND/NOTE INTEREST	67	66	67	672	6720
BOND/COP PREM/DISC AMORTIZTN	67	67	68	673	
BOND/NOTE/COP PREMIUM AMORTIZN	67	67	68	673	6730
BOND/COP REFUNDING AMORTIZATN	67	67	68	674	
REFNDG GAIN/LOSS AMORTIZATION	67	67	68	674	6740
CAPITAL LEASE PAYMENTS	67	68			
CAPITAL LEASE PAYMENTS	67	68	68		
CAPITAL LEASE PRINCIPAL	67	68	68	681	
CAPITAL LEASE PRINCIPAL	67	68	68	681	6810 A1
CAPITAL LEASE INTEREST	67	68	68	682	
CAPITAL LEASE INTEREST	67	68	68	682	6820 61

TRANSFERS	70				
INTERFUND TRANSFERS	70	71			
TABOR NON-EXEMPT TRANSFERS	70	71	72		
IC INTERFUND TRANSFERS - NON EXEMPT	70	71	72	730	
IC RE DOHE INTERNAL	70	71	73	730	EZGC
TABOR EXEMPT TRANSFERS	70	71	73		
OPERATING TRANSFERS INTERFUND	70	71	73	700	

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OT EX DOHE/TOBACCO TO DPHE	70	71	73	700	EBFB
IC INTERFUND TRANSFER	70	71	73	730	
IC EX DOHE INTERNAL	70	71	73	730	EZGA
INTRAFUND TRANSFERS	70	75			
TABOR NON-EXEMPT TRANSFERS	70	75	72		
OPERATING TRANSFERS INTRAFUND	70	75	72	740	
OT CS DOHE INTERNAL	70	75	72	740	AAGA
OT NE DOHE INSTIT INTERNAL	70	75	72	740	AAGB
OT NE AHEC CONSTIT LONG BILL	70	75	72	740	AAGF
OT CS DOHE INTERNAL COP ELIM	70	75	72	740	AAGG
OT NE AHEC CONSTIT NON L-BILL	70	75	72	740	AAGH
OT CS DOHE INT ST SHR INT CAP	70	75	72	740	AAGN
OT CS DOHE IN THE SHR INT CAP	70	75	72	740	AAGP
OT CS DOHE TO DOT - INT	70	75	72	740	AAWQ
OT CS DOHE TO DOT	70	75	72	740	AAWM

TABOR EXEMPT TRANSFERS	70	75	73		
OPERATING TRANSFERS INTRAFUND	70	75	73	740	
OT EX DOHE INTERNAL(between 3XX)	70	75	73	740	ABGA
OT EX FITZ TRUST TO DOHE/CU	70	75	73	740	ABGB
OT EX DOHE INSTIT INTERNAL	70	75	73	740	ABGC
OT EX AHEC CONSTIT LONG BILL	70	75	73	740	ABGF
OT EX AHEC CONSTIT NONLONG BIL	70	75	73	740	ABGH
OT EX DOHE SCHOLARSHIP OFFSET	70	75	73	740	ABGL
OT EX HE CAP LEASE ELMINATION	70	75	73	740	ABGM
HE RETIREMENT OF INDEBT ELIMIN	70	75	73	740	ABGN

HIGHER ED COST ALLOCATIONS	95				
HIGHER ED COST ALLOCATIONS	95	95			
HIGHER ED COST ALLOCATIONS	95	95	95		
HIGHER ED COST ALLOCATIONS	95	95	95	950	
HIGHER ED COST ALLOCATIONS	95	95	95	950	9500