Accout Code Structure

XX - XXXXXX - XXXXX

FUND COST CENTER OBJECT

New Ellucian Chart of Accounts Object Codes

Computer Services		
Object Code	**Name**	**Description**
50340	COMPUTER SERVICES/SOFTWARE	Software, licenses, IT services
50770	COMPUTER EQUIPMENT	Computers and peripherals
Consultants		
50360	PROFESSIONAL SERVICES	Includes educational, medical, evaluation, and speaker consultants
Equipment (Capitalized or long-term)		
50740	VEHICULAR EQUIPMENT	Cars, trucks, or construction vehicles
50750	AUDIO-VISUAL EQUIPMENT	Microphones, cameras, projectors
50760	EQUIPMENT - ALL OTHER	Equipment not otherwise classified
Fringe Benefits		
52200	Fringe Benefits	Fringe and relocation expenses tied to employment
52190	FICA	
Other Direct Costs		
50240	HOUSEHOLD & CLOTHING	Non-food, non-lab consumables, uniforms
50380	RECEPTION (FOOD ONLY)	Participant refreshments (non-alcoholic)
50370	ADVERTISING	Job ads, event promotion
50390	MEMBRSHPS-FEES-SBSCR	Subscriptions and memberships
50470	RENTALS	General equipment or venue rental
50510	AWARDS - PROMOTIONAL GIVEAWAYS	Giveaways for outreach, recruitment
50600	SPECIAL PROJECTS	Miscellaneous unique initiatives
50680	ANNUAL PROJECTS/EVENTS	Recurring activities/events not elsewhere classified
Overhead		
50884	INDIRECT COST	Facilities and Administrative costs (F&A)
Participants		
50260	STUD FOOD VOUCHER	Food vouchers for participants
50670	STUDENT EVENTS	Events intended for student engagement
51320	STUDENT STIPENDS	Paid to students performing service-based work
53150	STUDENT STIPENDS (NON SERVICE)	Support for participants not performing services

53250	ROOM RENT WAIVER-EXP	Housing provided to students (e.g., RAs)
53260	BOARD	Meal plans provided
53270	ROOM RENT	Housing charges billed to projects
83100	SCHOLARSHIPS	Financial aid/awards to students
Publications		
50210	PRINT/OFF SUPPLIES	Includes printed materials like brochures or forms
50215	EDUCATIONAL SUPPLIES	May include books or printed educational materials
Personnel Costs		
51120	Salary Regular/Full time Employee	FT staff salaries
51160	SAL-OVERLOAD	Overload compensation (e.g., faculty)
51210	SAL-ACADEM SPEC	Academic specialist pay
51230	SAL-ADJUNCT	Adjunct faculty pay
51340	SAL-GRAD ASST	Graduate assistant salaries
51341	SAL-GRAD ASST SUMMER	Summer grad assistant salaries
51380	SAL-STDT AIDES	Student workers paid for service
Equipment Rental		
50470	RENTALS	Short-term or emergency equipment/vehicle rental
Subcontractor Direct Costs		
50360	PROFESSIONAL SERVICES	If contracted organization directly provides services (e.g., evaluation)
Subcontractor Indirect Costs		
50884	INDIRECT COST	The Facilities and Administrative (F&A) costs that support sponsored projects
Supplies		
50200	FOOD	General food purchases
50210	PRINT/OFF SUPPLIES	Office consumables
50215	EDUCATIONAL SUPPLIES	Classroom, library, and athletic supplies
50216	CLINIC SUPPLIES	Medical exam/treatment supplies
50220	LAB SUPPLIES	Lab consumables (e.g., chemicals)
50225	RESEARCH SUPPLIES	Research-related materials
50230	VEHICULAR SUPPLIES	Gasoline, oil, tires, etc.
50240	HOUSEHOLD & CLOTHING	Cleaning, laundry, bedding, etc.
50250	FUEL & UTILITIES	Utility bills and consumables
Travel		
50300	TRAVEL	PI/staff travel (lodging, airfare, meals)

50301	STUDENT TRAVEL	Student travel (e.g., conferences)
50302	MILEAGE REIMBURSEMENT	Local mileage for business purposes
50303	VIRTUAL CONFERENCE-PROF DEV	Webinars or virtual trainings (no travel)