

**Office of Research Desktop Reference:**

**Detail 'P' Budget Level**

Budget Account to Expense Account Matrix

Detail Budgetary Level	Detail Expense Accounts	Account Description
Track w/Budget	N/A	N/A
<b>P77100 - Salaries &amp; Wages</b> <b>SALARIES&amp;WAGES - Level 4 Salaries &amp; Wages</b>	771121	Salaries - Faculty 12 Month
	771122	Salaries - Faculty 9 Month
	771123	Salaries - Faculty Summer
	771141	Salaries - Administrative
	771151	Salaries - Staff
	771152	Salaries - On Call
	771153	Salaries - Overtime
	771154	Salaries - Law Enforcement Inc
	771708	Sick Payout-Exec & A & P
	771709	Sick Payout-9 Mo Faculty
	771710	Sick Payout-12 Mo Faculty
	771711	Sick Payout-USPS
	771712	VacationPayout-Exec & A & P
	771713	Vacation Payout-9 Mo Faculty
	771714	Vacation Payout-12 Mo Faculty
<b>P77150 - Temporary Employment</b> <b>TEMP EMPLOYMENT - Level 4 Temporary Employment</b>	771161	Faculty Overload
	771501	Temporary Employment
	771502	Temporary Employment
	771503	Temporary Employee Overtime
	771504	Research Assistants
	771505	Graduate Assistants
	771506	Teaching Assistants
	771507	Student Assistants
	771508	College Work Study
	771509	College Work Study Matching
	771510	Adjunct Faculty
	771511	Phased Retired Faculty
	771512	Faculty Overload
	771513	Administrative Overload
	771514	Staff Overload
<b>P77156 - Fringe</b> <b>FRINGE - Level 4 Fringe Benefits</b>	771515	Other Faculty
	771516	Faculty Awards
	771517	Other Earnings
	771551	Faculty Overload
	771611	Social Security Matching
	771612	Social Security Matching Law E
	771613	Social Security Matching OPS M
	771614	Social Security Matching Award
	771615	Social Security Matching On Ca
	771651	Social Security Matching Tempo
	771652	Medicare Tax Expense - Employee
	771653	Medicare Tax Expense - Law Enf
	771654	Medicare Tax Expense- OPS - Em
	771655	Social Security Matching Overl
	771656	Medicare Tax Expense Overload
	771701	State Retirement
	771702	State Retirement On Call
	771703	State Retirement Salary Incent
	771704	DROP DP Plan
	771705	DROP DR Plan
	771706	DROP DS Plan
	771707	DROP DT Plan
	771716	FICA Savings
	771801	Pretax Administrative Assessme
	771802	Personnel Assessment Fee
771901	State Health -Employer	
771902	State Life - Employer	
771903	State Disability - Employer	
771950	Fringe Benefits	
771951	Cellphone Allowance	
771952	Miscellaneous Payroll Allowanc	
771999	Salaries - Other Dafault	
<b>P77210 - Professional Fees/Consultants</b> <b>CONSULT SERVICE - Level 4 Consulting Services</b>	772103	Consulting Services
<b>P71119 - Long Distance Telephone Calls</b> <b>LNG DIST CALLS - Level 4 Long Distance Calls</b>	711191	Toll Calls
	711192	Long Distance
	711193	SUNCOM
<b>P77300 - Materials and Supplies</b> <b>SUPL - Level 4 Materials &amp; Supplies</b>	773101	Printing
	773102	Xerox Copies
	773103	Duplicating Services
	773104	Total Copy System
	773105	Typesetting
	773501	Gasoline
	773503	Other Motor Fuel Supplies

<b>Detail Budgetary Level</b> <b>Track w/Budget</b>	<b>Detail Expense Accounts</b> <b>N/A</b>	<b>Account Description</b> <b>N/A</b>
	773601	Educational Supplies
	773602	Audio Visual Supplies
	773603	Library Supplies
	773604	Lab Supplies Chemical
	773605	Books - General
	773904	Photos, Slides, Movies
	773905	Medical Supplies
	773906	Other Materials and Supplies
	773908	Chemical Hazardous
<b>P71190 - Other Operating Expenses</b> <b>OTHER - Level 4 Other Operating Exp</b>	711021	Freight
	711031	Courier Services
	711371	Other Insurance
	711902	Software License
	711903	F&E < \$1,000
	711905	Works of Art < \$1,000
	711913	Miscellaneous Charges
	711916	Computer Equipment Under \$1,00
	711918	DP Under \$1,000
	711920	Sponsorship/Co Sponsorship Exp
	773811	Hazardous Chemicals
<b>P71150 - Patient Care Cost</b> <b>PATIENT CARECST - Level 4 Patient Care Costs</b>	711510	Patient Care Cost
<b>P71199 - Participant Payments</b> <b>PARTICIPANT PYM - Level 4 Participant Payments</b>	711991	Participant Payments
<b>P77200 - Professional Fees</b> <b>PROFESIONALFEES - Level 4 Professional Fees</b>	772101	Architectural Services
	772102	Professional Services
	772104	Survey Services
	772106	Medical Services
	772107	Custodial & Janitorial Service
	772110	Information Tech. Services
	772113	Other Professional Fees
	772118	Independent Contractors Other
	772119	Consultant Data Processing
	772120	Contractual Services
	772131	Parking Permits
	772132	Bus Passes
	772301	NRA Independent Contractors -
	772302	NRA Independent Contractors -
	772303	NRA Foreign Source
<b>P71140 - Rent Expense Other than Building</b> <b>RENT NONBLDG - Level 4 Rent Exp Othr than Bldg</b>	711401	Rental of Equipment
	711402	Rental of Facilities
	711403	Rent From Other State Agencies
	711404	Rent From Other Governmental A
	711405	Rental of IT Equipment
	711406	Rental of Vehicles
<b>P76100 - Repairs and Maintenance</b> <b>REPAIR &amp; MAINT - Level 4 Repairs &amp; Maintenance</b>	761001	Repairs & Maintenance
	761002	Maintenance Contracts
	761003	DP Hardware Maintenance - Comm
	761004	DP Hardware Maintenance - Serv
	761005	DP Software Maintenance - Comm
	761006	DP Software Maintenance - Serv
<b>P76800 - Scholarships</b> <b>SCHOLARSHIPS - Level 4 Scholarships</b>	768201	Scholarships
	768202	NRA Qualified Scholarships
	768203	NRA Taxable Scholarships
	768205	Book Allowance
<b>P76830 - Stipends</b> <b>STIPENDS - Level 4 Stipends</b>	768301	Stipends
<b>P71121 - Domestic Travel</b> <b>TRAVEL DOM - Level 4 Domestic Travel</b>	711211	Per Diem - In State
	711212	Mileage - In State
	711213	Airfare - In State
	711214	Car Rental - In State
	711215	Registration Fee - In State
	711216	Incidental Expenses - In State
	711221	Per Diem - Out Of State
	711222	Mileage - Out Of State
	711223	Airfare - Out Of State
	711224	Car Rental - Out of State
	711225	Registration Fee - Out of Stat
	711226	Incidental Expenses - Out of S
<b>P71123 - Foreign Travel</b> <b>TRAVEL FOR - Level 4 Foreign Travel</b>	711231	Per Diem - Foreign
	711232	Mileage - Foreign
	711233	Airfare - Foreign
	711234	Car Rental - Foreign
	711235	Registration Fee - Foreign
	711236	Incidental Expenses - Foreign
	711241	Travel NRA Independent Contrac
	711242	Travel NRA Independent Contrac
<b>P76840 - Tuition</b> <b>TUITIO - Level 4 Tuition</b>	768401	Tuition Payments
<b>P7729U - Subcontracts under \$25K</b>	772951	Subcontracts Under \$25,000 - G

Detail Budgetary Level Track w/Budget	Detail Expense Accounts N/A	Account Description N/A
SUB<25 - Level 4 Subcontracts < \$25,000		
P77295 - Subcontracts over \$25K SUB>25 - Level 4 Subcontracts > \$25,000	772952	Subcontracts Over \$25,000 - Gr
P77320 - Building and Construction BUILD CONST - Level 4 Building and Construction	773205 773206 773209 773210 773211	Maintenance Supplies Janitorial Supplies Lock/Keys Supplies Auto Supplies Building & Construction Suppli
P77218 - Construction Services CONST SERV - Level 4 Construction Services ADVERT SERVICES - Level 4 Advertising Services	772181 772182 772202 772203 772204	Construction Contracts Construction Remodeling Employment Advertising Promotional Advertising Other Advertising
P72110 - Books & Films BOOKS & FILM - Level 4 Books and Film	721101 721103	Library Books Films
P71117 - Cellular Phones CELL PHONE - Level 4 Cellular Phones	711171	Cellular Phones
P77382 - Data Processing Supplies DATA PROC SUPLS - Level 4 Data Processing Suppli	773821	Data Processing Suplies
P77380 - Food Products FOOD PRODUCTS - Level 4 Food Products	773801	Food Products
P71116 - Local Telephone Calls LOCAL CALLS - Level 4 Local Telephone Calls	711196	Local Telephone Calls
P71145 - Memberships & Subscriptions MEMBER&SUBSCRIP - Level 4 Membership & Subscription	711451 711452 711453 711454	Institutional Memberships Subscriptions Dues Departmental Memberships
P71130 - Moving Expenses MOVING EXPENSE - Level 4 Moving Expenses	711301 711302 711303 711304	Moving Expenses - Payments to Moving Expenses Qualified Thir Moving Expenses to Employees N Moving Expenses Non Qualified
P77330 - Office Supplies OFFICE SUPPLIES - Level 4 Office Supplies	773301 773302 773303 773304 773305	Office Supplies Duplicating Supplies Information Technology Supplie Computer Supplies Central Stores Supplies
P71101 - Postage POSTAGE - Level 4 Postage	711011 711013	Postage Postage for Resale
P71144 - Rent Expense Buildings RENT OF BUILDGS - Level 4 Rent of Buildings	711441	Rent of Buildings
P71118 - Telephone Equipment TELEPHONE EQUIP - Level 4 Telephone Equipment	711181 711182 711183 711184 711185 711186 711187 711188 711189	Telephone Installations Communication Equipment Phone Equipment Rental Phone Equipment Repairs Communication Charges Other Cellular Phones Cellular Phones - Monthly Char Cellular Phones - Airtime Pagers
P71110 - Utilities UTILITIES - Level 4 Utilities	711111 711112 711113 711114 711115	Utilities - Electricity Utilities- Natural Gas Utilities - Water & Sewer Utilities - Garbage Utilities - Other
P72100 - Other Capital Outlay	721201 721204 721301 721302 721401 721402 721403 721404 721405 721406 721901 721902 721905 721907 721908 722001 723001	Furniture & Equip Over \$1,000 Motor Vehicles Other Educational Property Audio Visual Equipment Data Processing Equipment Software Over \$1,000 DP Processor DP Workstation DP Printers DP Cluster Works of Art Alarm System Other Operating Capital Outlay Upgrade to OCO Equipment Infrastructure and Improvement Expenditures - Fixed Captl Out Installation Purchase Acquisiti
P75700 - Indirect Costs F&A	752001 757001 757003	Property Transfer Out Transfers Out - Within Univers Transfers Out - Indirect Cost