

Non-Payroll Chart of Accounts

| Account | Description | Status | Category Description | Use Restrictions | Created | Updated |
|-----------------------------------|--------------------------------|--------|--|------------------|-----------|----------------|
| 03 - COMMUNICATIONS | | | | | | |
| 603105 | Postage - regular & bulk | A | Mail charges. | | | |
| 603112 | Postage - Bookstore | A | Bookstore postage charge reimbursemnt - bookstore can use our mial services and then reimburses us. Used Only by Auxiliary Enterprise | | | active 3/27/09 |
| 603211 | Telephone Charges | A | Local and long distance telephone calls; Includes blanket Verizon phone ser; AT&T state calling serv; PBX local,intralata,intrasta; fire alarm; security alarm; excludes equipment | | | |
| 603212 | Telephone local Usage Vendor 1 | A | Auxiliary Enterprise pays for phone service for vendors. This will enable them to keep charges separate. | | 3/27/2009 | |
| 603213 | Telephone local Usage Vendor 2 | A | Auxiliary Enterprise pays for phone service for vendors. This will enable them to keep charges separate. | | 3/27/2009 | |
| 603221 | Telecommunication Equipment | A | Blackberry, ports, jacks, telephones, speaker chips, headset, fax machine, hardware, installation service, etc... | | | |
| 603241 | Cell Phone Charges | A | Cellular phones and pagers | | | |
| 603261 | Misc Telecommunication Charges | A | Telecommunication charges not covered by other communication accounts. | | | |
| 04 - TRAVEL & TRAINING | | | | | | |
| 604110 | In-State Routine Operation | A | In-State routine operations; Includes parking vouchers | | | |
| 604210 | Out-of-State Routine Operation | A | Out-of-State routine operations; Includes parking vouchers | | | |
| 604310 | In-State Confer & Training | A | In-State conferences, seminars and training; includes parking vouchers | | | |
| 604320 | Out-of-State Confer & Training | A | Out-of-State conferences, seminars and training; includes parking vouchers | | | |
| 06 - UTILITIES | | | | | | |
| 606110 | Fuel Oil - Type No. 2 | A | Fuel and Oil - Type No. 2, propane | Plant Only | | |
| 606310 | Natural Gas | A | Natural Gas | Plant Only | | |

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| 606410 | Electricity | A | Electricity | Plant Only | | |
| 606420 | Energy Mngm't System | A | Thermostat control; HVAC control system current vendor Johnson Controls. | Plant Only | | |
| 606425 | Loan Repayment - Energy Svc | A | Loan Repayment | Plant Only | | |
| 606611 | Water | A | Water | Plant Only | | |
| 606621 | Sewage | A | Sewage | Plant Only | | |
| 07 - MOTOR VEHICLES | | | | | | |
| 607110 | Vehicle - Purchase & Lease | A | Vehicle purchases and lease | | | |
| 607210 | Vehicle - Gas & Oil | A | Gas and oil purchases for vehicle | | | |
| 607305 | Vehicle - Repair & Maint | A | Repairs and maintenance for vehicle | | | |
| 607410 | Vehicle - Auto Insurance | A | Auto Premiums (Insurance) to the State Treasurer's Office | Admin & Finance Only | | |
| 08 - CONTRACTUAL PURCHASES | | | | | | |
| 608111 | General Advertising Services | A | Ads, banners, flyers, promotional items | | | |
| 608112 | Student Recruitmnt Advertising | A | Student recruitment materials, ads | | | |
| 608150 | Architectural Services | A | Architectural Services | | | |
| 608211 | Printing/Reproduction | A | Printing/Reproduction | | | |
| 608213 | Interlibrary Services | A | Pay to borrow from another library for a user. | Langsdale and Law Library Only | | |
| 608215 | Bookbinding & Photographic | A | Full set of periodicals to be bound - full volume defined by vendor, repairs, student thesis; Photographs. | | | |
| 608225 | Housekeeping Service | A | Housekeeping Service | | | |

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| 608229 | Laundry Services | A | Laundry service such as walk-off mats, laundry machine service, etc.... | | | |
| 608235 | Exterminating | A | Exterminating | Plant Only | | |
| 608240 | Trash Removal | A | Trash Removal | Plant Only | | |
| 608245 | Medical Care | A | Medical evaluations, physicals | | | |
| 608250 | Moving Services | A | Moving Services | | | |
| 608311 | Equipment Rental | A | Equipment rental that are non-Data Processing related | | | |
| 608411 | Equipment Repair & Maintenance | A | Equipment Repair & Maintenance on non-Data Processing equipment | | | |
| 608412 | Grounds Maintenance Services | A | Pick up trash; clean graffiti; garden hoses; smoking receptacles; landscaping such as foliage, flower bulbs, shrubs, mulch, sod, compost, fertilizer, etc...; concrete; snow supplies. | Plant Only | | |
| 608511 | Food Services, Catering | A | Food Services, Catering | | | |
| 608611 | Commencement Gown Rentals | A | Commencement gown rentals | | | |
| 608621 | Security Services | A | Security officer in several locations, i.e. garage, Langsdale, etc...; alarm system repair | | | |
| 608623 | Freight & delivery Services | A | Freight & delivery services | | | |
| 608625 | Fiscal Services | A | ACH Transactions, processing credit card payments, audit costs, Perkins Loan reporting per RFP | Admin and Finance Only | | |
| 608626 | Statewide IT Mandatory Exp | A | Statewide IT Mandatory Exp | | | |
| 608627 | Performing Artists & Musicians | A | Productions; rehearsals; actors, musicians; performers for block party, merit awards, welcome back, etc.... | | | |
| 608629 | Other Contractual Services | A | Contractual services not covered under other contractual accounts. | | | |
| 608630 | Post Severance Contribution | A | Post Severance Contribution | | | |
| 608631 | Non-Equipment Rentals | A | Furniture; facility;for events such as graduation , career fair & retreats. | | | |
| 608633 | Agency Temp Clerical Help | A | Agency temporary clerical help such Kelly Services, Swift Staffing, Robert Half International, etc.... | | | |

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| 608635 | Special Professional Services | A | Professional services such as consulting, presentation, workshops, retainers, course evaluations, legal representations. | | | |
| 608636 | Sign Lang Interpreter Services | A | Language Services for sign language interpreter | | | |
| 608642 | Retirement Admin Fees | A | Retirement Admin Fees | | | |
| 608646 | State Personnel System Alloc | A | Statewide Personnel System Alloc | | | |
| 608651 | ADC Computer Usage | A | ADC Computer Usage | | | |
| 608720 | DP Equip Repairs & Maint | A | Data processing repairs and maintenance including equipment parts and hardware. | | | |
| 608745 | Library Automation Svcs | A | Cataloging information & interlibrary svcs. | Langsdale and Law Library Only | | |
| 608835 | DP Rentals and Lease Purchases | A | Data processing rentals and lease purchases. | | | |
| | | | | | | |
| 09 - SUPPLIES & MATERIALS | | | | | | |
| 609101 | Supplies - Office | A | General office supplies | | | |
| 609110 | Univ Pro-Card Unallocated | A | Unallocated purchasing card transactions | | | |
| 609201 | Supplies - Carpenter | A | Building supplies - carpenter | Plant Only | | |
| 609202 | Supplies - Electrical | A | Building Supplies - Electric | Plant Only | | |
| 609203 | Supplies - Mechanic | A | Building supplies for plumbing, bathrooms, lighting; air conditioners | Plant Only | | |
| 609204 | Supplies - Locksmith | A | Building supplies - locks, keys | Plant Only | | |
| | | | | | | |
| 609205 | Supplies - Housekeeping | A | Housekeeping supplies | | | |
| | | | | | | |
| 609305 | Supplies - Audiovisual | A | Audiovisual supplies less than \$5000 or non-sensitive such as AV cleaning kits, AV tape for wires, microphones, connectors, cables, adapters, extension cords, laptop bags, flash drives, memory cards, batteries, blank dvds/tapes, projector bulbs, etc... | | | |
| 609307 | Supp & Materials - Instruct | | Instructional supplies and materials. | | | |
| 609309 | Supplies - Laboratory | A | Laboratory supplies and materials. | | | |

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| 609310 | Supplies - Publication | A | Supplies for administrative publications. | | | |
| 609509 | Supplies - Acad Sftwr & Licens | A | Academic software and licenses for computers, servers, etc.... | | | |
| 609521 | Supplies-Academic Other DP | A | Other academic computer supplies | | | |
| 609609 | Supplies-Adm Sftwr & Licenses | A | Administrative software and licenses for computers, servers, etc... | | | |
| 609621 | Supplies-Adm Other DP | A | Administrative monitors, toners, memory, adapters, mice, keyboard, etc. | | | |
| 609701 | Items for Resale | A | SEB Tickets for the theatre, Orioles game & Six Flags America; used books | | | |
| 609810 | Supplies - Library | A | Spine labels, plastic book jackets & other supplies for cataloging. | Langsdale and Law Library Only | | |
| 609815 | Supplies - Uniforms | A | Uniforms | | | |
| 609820 | Supplies - ID Card and Film | A | Identification Card and Film | | | |
| 609825 | Supplies - Recreational | A | Recreational Supplies such as basketballs, soccer balls, soccer goals, ping pong sets, boccee sets, intramural shirts, scrimmage vests, stop watches, etc.... | | | |
| 609830 | Gift Card/Certificate | A | Gift Card/Certificate | | | |
| 609835 | Supplies - Miscellaneous | A | Miscellaneous supplies not covered by other supply and material accounts. | | | |
| 609840 | Serial Non-BVE Continuations | A | Supplements to bound volumes, then discarded (replaceable) | Langsdale and Law Library Only | | |
| 609845 | Supplies - CD-Rom | A | CDs pre-populated with data | | | |
| 609850 | Supplies-Electronic Sources | A | Images, databases, online, i.e. Lexis & Westlaw | | | |
| 609851 | Library Sup - Electronic Books | A | Library Sup - Electronic Books | | | |
| 609852 | Library Sup - Electronic Jrnls | A | Library Sup - Electronic Jrnls | | | |
| 609853 | Library Supplies - Databases | A | Library Supplies - Databases | | | |
| 609860 | Books: Non-BVE Supplements | A | Refunds | Langsdale and Law Library Only | | |

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Maintenance returned to Comptroller 01/17/2018

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| 10 - EQUIPMENT - REPLACEMENT | | | | | | |
| 610101 | Eq - Repl - Office | A | Office Equipment over \$5000 that needs to be capitalized such as folding machines (for large volumes of letters, etc), mailing machines, large (deluxe) photocopiers, file organizing systems, etc. | | | |
| 610103 | Eq - Repl - Audiovisual | A | Any electronic device that converts an analog or digital signal into a format that projects or enhances sound or visual presentation such as TVs, hand-held 2-way radios, cameras, camcorders, DVD players, VCRs, Projectors, MP3 players, CD players, bookshelf (not built-in) loudspeakers, document cameras and Hi fidelity tape or digital audio recorders. | | | |
| 610108 | Eq - Repl - Laboratory | A | Laboratory equipment such as forensic. | | | |
| 610110 | Eq - Repl - Educational | A | Educational equipment | | | |
| 610131 | Eq - Repl - Household | A | Office furniture such as workstations, desks, chairs, loveseats, stools and file cabinets; dishwasher; refrigerator. | | | |
| 610135 | Eq- Repl - Maint & Bldg | A | Maintenance and building equipments | | | |
| 610139 | Eq - Repl - Cleaning | A | Washer and dryer | | | |
| 610211 | Eq - Repl - Academic IT | A | Academic information technology replacement equipment such as desktop computers, laptops, monitors & printers. | | | |
| 610221 | Eq - Repl - Admin IT | A | Administrative information technology replacement equipment such as desktop computers, laptops, monitors & printers. | | | |
| 610400 | Eq - Repl - Library Serials | A | Replaces damaged or missing volume of series | Langsdale and Law Library Only | | |
| 610405 | Eq - Repl - Library Books | A | Replaces damaged or missing volume | Langsdale and Law Library Only | | |
| 610410 | Eq - Repl Library Periodicals | A | Periodicals - Bound Volume Equivalent (BVE) | Langsdale and Law Library Only | | |
| 610500 | Eq - Repl - Duplicating | A | Copiers | | | |

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| 610505 | Eq - Repl - Recreational | A | Sports equipment such as volleyball, golf, badminton, ball rack, etc...; workout equipment such as spin bikes, ellipticals, treadmills, weight room, etc..... | | | |
| 610515 | Eq - Repl - Miscellaneous | A | Equipment not covered by other equipment accounts. | | | |
| 610600 | Eq - Repl - Sensitive | A | Capital or non-capital equip such as PDAs (personal digital assistant), portable devices, typewriters, power tools, law enforcement weapons, etc.... | | | |
| 610605 | Equipment under \$5000 | A | Equipment under \$5000 | | | |
| 11 - EQUIPMENT - ADDITIONAL | | | | | | |
| 611101 | Eq - Addtl - Office | A | Office Equipment over \$5000 that needs to be capitalized such as folding machines (for large volumes of letters, etc), mailing machines, large (deluxe) photocopiers, file organizing systems, etc. | | | |
| 611103 | Eq - Addtl Audiovisual | A | Any electronic device that converts an analog or digital signal into a format that projects or enhances sound or visual presentation such as TVs, hand-held 2-way radios, cameras, camcorders, DVD players, VCRs, Projectors, MP3 players, CD players, bookshelf (not built-in) loudspeakers, document cameras and Hi fidelity tape or digital audio recorders. | | | |
| 611105 | Eq-Addtl-Audio Video Resources | A | Resources such as movies in tapes, CDs and DVDs. | | | |
| 611108 | Eq - Addtl - Laboratory | A | Laboratory equipment | | | |
| 611110 | Eq - Adtl - Educational | A | Educational equipment | | | |
| 611131 | Eq - Addtl - Household | A | Office furniture such as workstations, desks, chairs, loveseats, stools and file cabinets; dishwasher; refrigerator. | | | |
| 611135 | Eq - Addtl - Maint & Bldg | A | Maintenance and building equipments | | | |
| 611211 | Eq - Addtl - Academic IT | A | Additional Academic information technology equipment such as desktop computers, laptops, monitors & printers. | | | |

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| 611221 | Eq - Addtl - Admin IT | A | Additional Administrative information technology equipment such as desktop computers, laptops, monitors & printers. | | | |
| 611405 | Eq-Addtl-Library Serial-Initia | A | 1st year edition | Langsdale and Law Library Only | | |
| 611410 | Eq-Addtl-Lib Serial-Continuati | A | 2nd year edition and going forward | Langsdale and Law Library Only | | |
| 611415 | Eq-Addtl-Lib Serial-Backruns | A | Previously issued volumes (one time), i.e. start in middle of series and then buy previous series | Langsdale and Law Library Only | | |
| 611420 | Eq - Addtl - Library Books | A | Library books | Langsdale and Law Library Only | | |
| 611425 | Eq - Addtl - Library Microforms | A | microfiche and microforms | Langsdale and Law Library Only | | |
| 611430 | Eq-Addtl-Lib Periodicals BVE | A | Library periodicals | Langsdale and Law Library Only | | |
| 611500 | Eq - Addtl - Duplicating | A | Copiers | | | |
| 611515 | Eq - Addtl - Miscellaneous | A | Equipment not covered by other equipment accounts. | | | |
| 611600 | Eq - Addtl - Sensitive | A | Capital or non-capital equip such as PDAs (personal digital assistant), portable devices, typewriters, power tools, law enforcement weapons, etc.... | | | |
| 12 - SCHOLARSHIPS (SF USE ONLY) | | | | | | |
| 612110 | Scholarships & Fellowships | A | Student Aid related, Scholarships, Fellowships, Tuition Waiver and Tuition Remittance | Financial Aid Only | | |
| 612112 | Pell, Perkins & SEOG | A | Pell, Perkins and SEOG | Financial Aid Only | | |
| 612120 | Miscellaneous Financial Aid | A | Misc Grants, Subsidies and Contributions | Financial Aid Only | | |
| 612200 | INTER-INSITUTIONAL REGIST CH | A | Inter-Institutional Regist charge | | | |
| 612800 | Tuition Waivers-USM & Retirees | A | Tuition Waivers-USM & Retirees | | | |
| 612810 | Fin Aid Book Credit Charges | A | Fin Aid Book Credit Charges | | | |
| 13 - FIXED COSTS | | | | | | |
| 613110 | Rent - non-DGS | A | Property, facility, office space and storage rentals. | | | |
| 613112 | Rent Paid To DGS | A | Equipment Rental | | | |
| 613120 | Insurance to State Treas | A | Tort/property insurance paid to State Treasurer | | | |

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| 613122 | Insurance to Non State Treas | A | Liability insurance paid to non State Treasurer | | | |
| 613210 | Subscriptions | A | Subscriptions to magazines, publications, journals, BJ's membership, webstreaming service, etc.... | | | |
| 613215 | Subscription Non BVE Periodical | A | Daily newspaper purchases such as NY Times, Washington Post, WSJ and the Baltimore Sun, magazines & newsletters, discardable. | Langsdale and Law Library Only | | |
| 613220 | Association Dues | A | Balto Co Chamber dues, American Bar Assoc, American Marketing Assoc, Maryland Assoc of CPA, etc.... | | | |
| 613300 | Bus Pass MTA | A | Bus Pass MTA | | | |
| 613405 | Miscellaneous Fixed Charges | A | Fixed charges not covered under other fixed charges accounts. | | | |
| 613410 | Licenses & Permits - non-Sftwr | A | Non-software related licenses & permits. | | | |
| 613420 | Inter Department Transfer Crdt | A | Indirect cost paid to the University. | | | |
| 613421 | Inter Department Transfer Chrg | A | Inter Department Transfer Chrg | | | |
| 613460 | Grant Overhead Paid to Univers | A | Indirect cost paid to the University. | Comptroller's Office only | | |
| 613461 | Internal Univ Overhead | A | Internal Univ Overhead | | | |
| 613462 | Overhead Waiver | A | Overhead Waiver | | | |
| 613510 | Bad Debt Expense - Tuition | A | Inactivate and change to revenue acct in FY10. | | | |
| 613520 | Bad Debt Expense-Recovery | A | Inactivate and change to revenue acct in FY10. | | | |
| 613530 | Bad Debt Expense-Miscellaneous | A | Bad Debt Expense-Miscellaneous | | | |
| 613601 | Bond Repayment - Debt Service | A | Bond Repayment - Debt Service | | | |
| 613605 | Loan Repayment - Interest | A | Loan Repayment - Interest | | | |
| 613840 | Uncollectible Account Exp | A | Exchange program bad debt write down | Admin and Finance Only | | |
| 14 - FACILITIES RENEWAL (PLANT USE ONLY) | | | | | | |
| 614110 | Buildings - Construction | A | New facilities | Plant Only | | |
| 614115 | | A | | | | |
| 614120 | Building Additions & Improv | A | Building Additions & Major Improvements | Plant Only | | |
| 614125 | Buildings - Fixed Equipment | A | Buildings - Fixed Equipment | Plant Only | | |

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| 614210 | Land Acquisitions | A | Land Acquisitions | Plant Only | | |
| 614220 | Land Improvement | A | Land Improvements on existing facilities such as streetscape | Plant Only | | |
| 614300 | Repairs & maintenance - Buildi | A | Building repairs and maintenance | Plant Only | | |
| 614310 | Repairs & maintenance - Ground | A | Ground repairs and maintenance | Plant Only | | |

| | | |
|--------|-----------------------------|---|
| 980000 | Bank Refunds on Loan Income | A |
| 980010 | Student Refund Request | A |
| 980011 | Student Refund Paid | A |
| 980015 | U of B Portion Request | A |
| 980016 | U of B Portion Paid | A |
| 980050 | Student Awards Stafford | A |
| 980055 | Student Awards Private | A |
| 980100 | U of B Interest Transfer | A |