

**THE UNIVERSITY OF MISSISSIPPI
EXPENDITURE GENERAL LEDGER LISTING**

G/L #	NAME	DESCRIPTION
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SALARIES, WAGES & FRINGE BENEFITS

51000	Salaries	Amounts of fixed compensation paid regularly for services on a delay basis.
51001	Salaries - ND	Amounts of fixed compensation paid regularly for services on a no delay basis.
52000	Wages	Amounts of compensation for services paid according to contract on an hourly, daily or piecework basis.
52001	CWS Wages	Amounts of compensation for services paid according to contract on an hourly, daily or piecework basis for College Work-Study students.
52002	America Reads Wages	Amounts of compensation for services paid according to contract on an hourly, daily or piecework basis for America Reads students.
53901	Salaries	DO NOT USE
53905	Wages	DO NOT USE
53910	Employee's Retirement Matching	The institution's portion of the contribution of the State Employee's Retirement System.
53920	FICA Matching	The institution's matching contribution for FICA
53930	Workers Compensation	The cost of workers' compensation paid to the insurer.
53940	Health Insurance Contribution	The portion of health insurance premium paid by the institution.
53950	Group Life Insurance	The institution's portion of group life insurance paid for employees.
53960	Leave Accrual	The institution's collection of funds for accumulated leave to be paid to employees at separation.
53970	Unemployment Tax	The institution's payment of unemployment tax to the State.
53980	Remission of Fees - Undergraduate	The undergraduate tuition of employees and children of employees in accordance with policies in effect.
53990	Remission of Fees - Other	The graduate tuition of employees and children of employees in accordance with policies in effect.

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G/L #	NAME	DESCRIPTION
TRAVEL		
54010	Meals & Lodging (ISO)	Official employee business travel within the state. This includes meals and lodging costs (hotel, motel, etc.) in accordance with institutional policy for reimbursement. Per diem allowances for meals and lodging are included here.
54020	Travel In Private Vehicle (ISO)	Official employee business travel within the state. This includes travel in employee owned vehicle at the currently approved mileage rate.
54030	Travel In Rented Vehicle (ISO)	Official employee business travel within the state. This includes daily car rental from outside companies.
54040	Travel in Public Carrier (ISO)	Official employee business travel within the state. This includes air, bus, and train travel.
54050	Travel In Motor Pool Vehicles (ISO)	Official employee business travel within the state. This includes charges for use of university-owned vehicles (motor pool) at the approved rates. Cost of air travel for university owned airplane are charged here.
54060	Other Travel Costs (ISO)	Official employee business travel within the state. This includes incidental expenses such as separate tips, telephone, taxi, tolls, and parking. (See 54270 and 54370 for seminar and conference fees.) Tips on meals are included in meal costs.
54110	Meals & Lodging (OSO)	Official employee business travel if final destination is outside Mississippi. This includes meals and lodging costs (hotel, motel, etc.) in accordance with institutional policy for reimbursement. Per diem allowances for meals and lodging are included here.
54120	Travel In Private Vehicle (OSO)	Official employee business travel if final destination is outside Mississippi. This includes travel in employee owned vehicle at the currently approved mileage rate.
54130	Travel In Rented Vehicle (OSO)	Official employee business travel if final destination is outside Mississippi. This includes daily car rental from outside companies.

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G/L #	NAME	DESCRIPTION
54140	Travel In Public Carrier (OSO)	Official employee business travel if final destination is outside Mississippi. This includes air, bus, and train travel.
54150	Travel In Motor Pool Carrier (OSO)	Official employee business travel if final destination is outside Mississippi. This includes charges for use of university-owned vehicles (motor pool) at the approved rates. Cost of air travel for university owned airplane are charged here.
54160	Other Travel Costs (OSO)	Official employee business travel if final destination is outside Mississippi. This includes incidental expenses such as separate tips, telephone, taxi, tolls, and parking. (See 54270 and 54370 for seminar and conference fees.) Tips on meals are included in meal costs.
54210	Meals & Lodging (ISC)	Travel related to organized conferences, seminars or workshops held within the state of Mississippi. If meals are part of the registration and shown as a separate charge, they are charged to this account. If part of the conference or seminar fee, and not separately reported, they are charged to 54270 below.
54220	Travel In Private Vehicle (ISC)	Travel related to organized conferences, seminars or workshops held within the state of Mississippi. This includes travel in employee owned vehicle at the currently approved mileage rate.
54230	Travel in Rented Vehicle (ISC)	Travel related to organized conferences, seminars or workshops held within the state of Mississippi. This includes daily car rental from outside companies.
54240	Travel In Public Carrier (ISC)	Travel related to organized conferences, seminars or workshops held within the state of Mississippi. This includes air, bus, and train travel.
54250	Travel in Motor Pool Vehicle (ISC)	Travel related to organized conferences, seminars or workshops held within the state of Mississippi. This includes charges for use of university-owned vehicles (motor pool) at the approved rates. Cost of air travel for university owned airplane are charged here.

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G/L #	NAME	DESCRIPTION
54260	Other Travel Costs (ISC)	Travel related to organized conferences, seminars or workshops held within the state of Mississippi. This includes incidental expenses such as separate tips, telephone, taxi, tolls, and parking. (See 54270 and 54370 for seminar and conference fees.) Tips on meals are included in meal costs.
54270	Conference and Registration Fees (ISC)	Travel related to organized conferences, seminars or workshops held within the state of Mississippi. This includes conference and registration fees for seminars, workshops, conferences and similar meetings. Tuition for schools, such as NACUBO workshops or training sessions, is included here. If meals and/or lodging included in the fee cannot be separated, they are charged here.
54310	Meals & Lodging (OSC)	Travel related to organized conferences, seminars or workshops held outside the state of Mississippi. If meals are part of the registration and shown as a separate charge, they are charged to this account. If part of the conference or seminar fee, and not separately reported, they are charged to 54370 below.
54320	Travel In Private Vehicle (OSC)	Travel related to organized conferences, seminars or workshops held outside the state of Mississippi. This includes travel in employee owned vehicle at the currently approved mileage rate.
54330	Travel In Rented Vehicle (OSC)	Travel related to organized conferences, seminars or workshops held outside the state of Mississippi. This includes daily car rental from outside companies.
54340	Travel in Public Carrier (OSC)	Travel related to organized conferences, seminars or workshops held outside the state of Mississippi. This includes air, bus, and train travel.

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G/L #	NAME	DESCRIPTION
54350	Travel in Motor Pool Vehicle (OSC)	Travel related to organized conferences, seminars or workshops held outside the state of Mississippi. This includes charges for use of university-owned vehicles (motor pool) at the approved rates. Cost of air travel for university owned airplane are charged here.
54360	Other Travel Cost (OSC)	Travel related to organized conferences, seminars or workshops held outside the state of Mississippi. This includes incidental expenses such as separate tips, telephone, taxi, tolls, and parking. (See 54270 and 54370 for seminar and conference fees.) Tips on meals are included in meal costs.
54370	Conference and Registration Fee (OSC)	Travel related to organized conferences, seminars or workshops held outside the state of Mississippi. This includes conference and registration fees for seminars, workshops, conferences and similar meetings. Tuition for schools, such as NACUBO workshops or training sessions, is included here. If meals and/or lodging included in the fee cannot be separated, they are charged here.
54510	Meals & Lodging (Groups)	Group travel within the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. If meals are part of the registration and shown as a separate charge, they are charged to this account. If part of the conference or seminar fee, and not separately reported, they are charged to 54370 below.
54520	Travel in Private Vehicle (Group)	Group travel within the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. This includes travel in employee owned vehicle at the currently approved mileage rate.
54530	Travel in Rented Vehicle (Group)	Group travel within the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. This includes costs of charter buses or airplanes. Individual tickets for bus lines, trains, and airlines are charged to 54000 to 54300 accounts.

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G/L #	NAME	DESCRIPTION
54540	Travel in Public Carrier (Group)	Group travel within the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. Travel related to organized conferences, seminars or workshops held outside the state of Mississippi. This includes air, bus, and train travel.
54550	Travel in Motor Pool Vehicles (Group)	Group travel within the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. This includes charges for use of university-owned vehicles (motor pool) at the approved rates. Cost of air travel for university owned airplane are charged here.
54560	Other Travel Cost (Group)	Group travel within the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. This includes incidental expenses such as separate tips, telephone, taxi, tolls, and parking. (See 54270 and 54370 for seminar and conference fees.) Tips on meals are included in meal costs.
54570	Conference & Registration Fees (Group)	Group travel within the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. This includes conference and registration fees for seminars, workshops, conferences and similar meetings. If meals and/or lodging included in the fee cannot be separated, they are charged here.
54610	Meals & Lodging (Group)	Group travel outside the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. If meals are part of the registration and shown as a separate charge, they are charged to this account. If part of the conference or seminar fee, and not separately reported, they are charged to 54370 below.
54620	Travel in Private Vehicle (Group)	Group travel outside the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. This includes travel in employee owned vehicle at the currently approved mileage rate.

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G/L #	NAME	DESCRIPTION
54630	Travel in Rented Vehicle (Group)	Group travel outside the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. This includes costs of charter buses or airplanes. Individual tickets for bus lines, trains, and airlines are charged to 54000 to 54300 accounts.
54640	Travel in Public Carrier (Group)	Group travel outside the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. Travel related to organized conferences, seminars or workshops held outside the state of Mississippi. This includes air, bus, and train travel.
54650	Travel in Motor Pool Vehicle (Group)	Group travel outside the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. This includes charges for use of university-owned vehicles (motor pool) at the approved rates. Cost of air travel for university owned airplane are charged here.
54660	Other Travel Costs (Group)	Group travel outside the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. This includes incidental expenses such as separate tips, telephone, taxi, tolls, and parking. (See 54270 and 54370 for seminar and conference fees.) Tips on meals are included in meal costs.
54670	Conference & Registration Fees (Group)	Group travel outside the state of Mississippi such as bands, choirs, athletic team travel, continuing education group travel, and so forth. This includes conference and registration fees for seminars, workshops, conferences and similar meetings. If meals and/or lodging included in the fee cannot be separated, they are charged here.

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G/L #	NAME	DESCRIPTION
54710	Meals and Lodging (OC)	Travel where the final destination is outside the continental United States. This includes official business travel and travel to organized conferences, seminars or workshops. If meals are part of the registration and shown as a separate charge, they are charged to this account. If part of the conference or seminar fee, and not separately reported, they are charged to 54770 below.
54720	Travel in Private Vehicle (OC)	Travel where the final destination is outside the continental United States. This includes official business travel and travel to organized conferences, seminars or workshops. This includes travel in employee owned vehicle at the currently approved mileage rate.
54730	Travel in Rented Vehicle (OC)	Travel where the final destination is outside the continental United States. This includes official business travel and travel to organized conferences, seminars or workshops. This includes daily car rental from outside companies.
54740	Travel in Public Carrier (OC)	Travel where the final destination is outside the continental United States. This includes official business travel and travel to organized conferences, seminars or workshops. This includes air, bus, and train travel.
54750	Travel Motor Pool Vehicles (OC)	Travel where the final destination is outside the continental United States. This includes official business travel and travel to organized conferences, seminars or workshops. This includes charges for use of university-owned vehicles (motor pool) at the approved rates. Cost of air travel for university owned airplane are charged here.
54760	Other Travel Costs (OC)	Travel where the final destination is outside the continental United States. This includes official business travel and travel to organized conferences, seminars or workshops. This includes incidental expenses such as separate tips, telephone, taxi, tolls, and parking. (See 54270 and 54370 for seminar and conference fees.) Tips on meals are included in meal costs.

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G/L #	NAME	DESCRIPTION
54770	Conference and Registration Fees (OC)	Travel where the final destination is outside the continental United States. This includes official business travel and travel to organized conferences, seminars or workshops. This includes conference and registration fees for seminars, workshops, conferences and similar meetings. Tuition for schools, such as NACUBO workshops or training sessions, is included here. If meals and/or lodging included in the fee cannot be separated, they are charged here.

CONTRACTUAL SERVICES

55110	Grants	This includes financial aid payments to students from federal and state financial aid programs such as BEOG, SEOG, SSIG, etc.
55120	Fellowships	This includes specific grants to individuals to cover specific tuition and other educational costs. Graduate fellowships are charged here if no services are performed and the fellowships are non-taxable.
55130	Scholarships	This includes specific scholarships for tuition, fees, board, room, and incidental educational costs.
55132	Board/Meals	This includes specific scholarships for meals.
55134	Books	This includes specific scholarships for books.
55135	International Fee Scholarship	This includes specific scholarships for international fees.
55136	Rent/Room	This includes specific scholarships for housing costs.
55137	Course Fee Scholarship	This includes specific scholarships for course fees.
55138	Tuition	This includes specific scholarships for tuition.
55139	Tuition - Non Resident	This includes specific scholarships for nonresident tuition.
55140	Awards	Cash awards to students and staff for achievement, and the cost of trophies, certificates, and so forth for academic achievement are included here.

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G/L #	NAME	DESCRIPTION
55150	Dependency Allowances	This includes payments to students for dependency allowances in accordance with the terms of certain grants which provide such allowances.
55160	Professional Development Fee	This includes payments of the tuition for professional development of employees.
55170	Other Institutional Allowances	This includes payments to students for academic purposes which cannot be classified in 55110, 55120, 55130, 55140, or 55150.
55210	Postage and Post Office Charges	This includes postage charges for mailing and box rent paid to post office.
55220	Telephone - Local Service	This includes the basic monthly charges for all phones. (See 55240 for maintenance and installation.)
55230	Telephone - Long Distance	This includes the charges for all long distance services, including WATS line or other similar services, line rentals and telegraph charges.
55232	Telephone - Calling Card	This includes the charges for all long distance services for calling cards issued to University employees.
55234	Telephone - Collect Charges	DO NOT USE
55240	Telephone - Installations & Maintenance	This includes the charges for installation of phones and maintenance of phone system.
55241	Telephone - Dedicated Circuit	This includes the charges for dedicated circuits.
55243	Telephone - Materials	DO NOT USE
55244	Telephone - Pager	This includes the charges for pager services for the University
55245	Telephone - Cellular	This includes the charges for cellular telephone services.
55246	Telephone - Other Charges	This includes payments for telephone services not classified elsewhere.
55248	Telephone - Sales Tax	For Telecommunications use only.
55250	Cable T.V.	This includes all costs associated with the installation and periodic payments for cable TV services. Also included are any university costs associated with the installation, or any special equipment.
55260	Shipping Costs	This includes all freight costs including express delivery.

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G/L #	NAME	DESCRIPTION
55310	Electricity	This includes the cost of electricity for lights, air conditioning, etc.
55320	Gas	This includes the cost of natural gas, fuel oil, and coal for heat or steam generation. (See 56210 for fuel for vehicles.)
55330	Water	This includes the charges for water and sewer use.
55340	Sewer	This includes any separately charged costs for sewage disposal.
55350	Sanitation	This includes any separately charged costs for garbage disposal.
55410	Advertising	This includes the cost of general institutional advertising for student recruitment, classified advertising for employee hiring, required advertising for publishing bids for purchasing, etc. Printing costs are included in the 56100 series.
55420	Publicity and Public Information	This includes the costs of radio, television, and live shows promoting the institution as a whole. Layout and copy costs and special artwork are included here. Printing costs are included in the 56100 series and direct advertising in 55410 above.
55510	Rental of Buildings and Floor Space	This includes payments to others for buildings, rooms for events, and floor space in buildings for special events. Rental of housing facilities and meeting rooms is included here.
55520	Rental of Land	This includes payment to others for land only, such as right-of-way land, temporary storage land, agricultural, and research land uses.
55530	Rental of Office Equipment	This includes the leasing or renting of office equipment. See 55660 for related maintenance contracts.
55540	Rental of EDP and Computer Equipment	This includes the rental of computer related equipment, including payments on lease-purchase equipment not capitalized. Examples are computer hardware, terminals, word processing equipment, computer control equipment and any other equipment approved by ITS.

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G/L #	NAME	DESCRIPTION
55545	Computer Usage Charges	This includes charges to individual departments for computer services provided by the institution's computer center. The charges are offset by credits to the computer center.
55550	Rental of Farm Equipment	This includes the rental of any type of farm equipment.
55590	Other Rental	This includes any rental which cannot be recorded in other rental accounts.
55610	Repairing and Servicing Streets and Parking Lots	This includes repairs and other maintenance on roads, streets, drives, and parking lots.
55620	Repairing and Servicing Buildings and Grounds	This includes wages and material costs of repairing, cleaning, and maintaining buildings and grounds. Outside contractor costs for this purpose are recorded here.
55630	Repairing and Servicing Farm Equipment	This includes repairs to, and maintenance service on, all pieces of farm equipment, including small grounds equipment such as mowers, edgers, etc.
55640	Repairing and Servicing Vehicles	This includes the contractual service costs (outside vendors) of university-owned vehicles for any type except farm equipment.
55650	Repairing and Servicing Office Equipment	This includes the costs of repairing and maintaining office equipment such as typewriters, calculators, terminal, furniture, chairs, desks. It does not include telephone maintenance or annual maintenance contracts. This does include the cost of repairing and servicing computer equipment.
55660	Maintenance Contracts - Equipment	This includes the annual contract costs for maintenance contracts on typewriters, calculators, data processing equipment, scientific equipment, etc.
55670	Repairing and Servicing Medical Equipment	This includes the cost of repairing and servicing all medical equipment, such as x-ray machines, testing equipment, etc. Annual maintenance contracts are charged to 55660.
55690	Repairing and Servicing Other Equipment	This includes the costs of repairing and servicing machinery, engineering equipment, laboratory equipment, shop equipment, and other equipment, not classified in other repair accounts.

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G/L #	NAME	DESCRIPTION
55710	Engineering Fees	This includes out-of-pocket fees for professional engineering services. Items under this category should never be charged on a university procurement card.
55720	Architecture Fees	This includes out-of-pocket costs for professional architectural and planning activities. Items under this category should never be charged on a university procurement card.
55730	Auditing Fees	This includes the costs of auditing fees to outside independent auditors and the State Department of Audit. Other incidental costs of the audit may be charged here. Examples are supplies, telephone, postage, and printing charges directly related to this audit. Items under this category should never be charged on a university procurement card.
55740	Medical Fees	This includes direct payments to others for medical services, including pre-employment physicals and lab tests. Items under this category should never be charged on a university procurement card.
55750	Instructional Services Fees	This includes the contractual payments to non-employee instructors and paper graders. Items under this category should never be charged on a university procurement card.
55760	Legal Fees	This includes all fees paid to attorneys, appraisers, notaries, and witnesses, in addition to court costs and legal document recording fees. Items under this category should never be charged on a university procurement card.
55770	Laboratory and Testing Fees	This includes outside laboratory fees and fees paid to outside agencies for testing services other than medical services. Items under this category should never be charged on a university procurement card.
55775	Animal Care Charges	This includes all animal care fees paid. Items under this category should never be charged on a university procurement card.

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G/L #	NAME	DESCRIPTION
55780	Consultant Expense Reimbursement	This includes travel costs paid to consultants, speakers, and other non-employees. (See 55860 for employee recruitment travel) Does not include consultant fees. Items under this category should never be charged on a university procurement card.
55790	Other Professional Fees and Services	This includes fees to individuals not included in 55710 through 55780. Examples are outside speaker fees, game officials, payments to non-employees for non-specific services, etc. Items under this category should never be charged on a university procurement card.
55799	International Independent Contractor	This includes fees to foreign national individuals not included in 55710 through 55780. Examples are outside speaker fees, game officials, payments to non-employees for non-specific services, etc. Items under this category should never be charged on a university procurement card.
55810	Insurance and Fidelity Bonds	This includes the costs of all casualty and liability insurance and fidelity bond coverage.
55820	Dues	This includes approved dues for university memberships in professional organizations.
55830	Laundry, Dry Cleaning and Towel Service	The costs of laundry, dry cleaning services, and towel and linen services are charged to this account.
55840	Subscriptions	This includes the costs of subscriptions to newspapers, magazines, and periodicals not charged to Libraries.
55850	Payments to Visiting Athletic Teams	This includes the contractual share of gate receipts from events which is paid to visiting teams. Game guarantees are included herein.
55855	Student Athlete Recruiting Costs	This includes all costs related to recruiting prospective student athletes, including costs of meals, lodging and travel for on-campus interviews.
55860	Employee Recruitment Costs	This includes all costs related to recruiting prospective employees, including costs of meals, lodging and travel for on-campus interviews. (See 55410 for advertising costs).

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G/L #	NAME	DESCRIPTION
55865	Employee Moving	This includes costs of relocation or newly-hired employees.
55870	Computer Software Acquisitions	This includes the initial costs of acquiring operating or systems software packages. Included is the purchase price, freight or shipping. If any, manuals, if separately billed, and other related costs, except salaries and wages. (See 55880 for related annual maintenance fees for software.)
55880	Computer Software Maintenance	This includes the annual maintenance fees to maintain purchased software systems. These fees cover updates and corrections to the system.
55885	Sponsored Programs Subcontract up to \$25,000	This includes payments for the first \$25,000 paid on a subcontract.
55889	Sponsored Programs Subcontract over \$25,000	This includes payments for a subcontract after the initial \$25,000 has been paid.
55890	Other Contractual Service	This includes any contractual services which cannot be properly coded in other accounts in this series. The administrative charge for on-campus use of computer facilities is recorded here.
55891	Provision for Bad Debts	This includes the amounts of accounts receivable written off and the provisions required to increase or decrease the allowance for uncollectible accounts at the end of the fiscal year. Any recoveries of bad debts previously written off are credited to this account.
55892	Cash Over or Short	This includes cash amounts over and short to balance deposits with recorded receipts.
55893	Timely Payment Penalty	This includes penalties paid to vendors when payments are not processed within the time limit.
55894	Royalties	This includes payments to third parties for licensing and royalties due.
55895	Accreditation and Review	This includes costs of accreditation, program evaluation, or review.
55896	Credit Card Discount	For Bursar use only
55897	Collection Agency Expense	For Bursar use only
55898	Legal Collection Expense	For Bursar use only
55899	Cash Discounts Lost	DO NOT USE

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G/L #	NAME	DESCRIPTION
55910	Indirect Cost Recovery - Federal Government	This includes the charge to federal contracts and grants for recovery of contractual indirect costs.
55920	Indirect Cost Recovery - State Government	This includes the charge to state contracts and grants for recovery of contractual indirect costs.
55930	Indirect Cost Recovery - Local Government	This includes the charge to local contracts and grants for recovery of contractual indirect costs.
55940	Indirect Costs Recovery - Private	This includes the charge to private contracts and grants for recovery of contractual indirect costs.
55995	Refunds and Adjustments	This includes unused amounts refunded to grantors or amounts disallowed by grantor audits.
55999	Contractual Services - Departmental Deposits	For Bursar use only

COMMODITY

56010	Land Improvement Supplies	This includes aggregates, asphalt, cement, joint fillers, curbing, etc. used in repairing or replacing roads, sidewalks and parking lots.
56020	Building Construction Supplies	This includes lumber, caulking, steel, fabricated metal parts, flooring, ceiling tiles, plaster, lime and other materials used in repairing or renovating buildings.
56030	Paints and Preservatives	This includes all interior and exterior paints, wood preservatives, and road striping materials used for remodeling or maintenance.
56040	Hardware Supplies	This includes all hardware or accessories used in maintaining or renovating buildings
56042	Plumbing Supplies	This includes all plumbing parts or accessories used in maintaining or renovating buildings
56044	Electrical Supplies	This includes all electrical wire or parts and accessories including lights used in maintaining or renovating buildings
56046	Carpentry/Woodworking Supplies	This includes all small carpentry and woodworking materials or accessories used in maintaining or renovating buildings
56050	Custodial Supplies and Cleaning Agents	This includes all custodial supplies of an expendable nature such as cloths, brooms, cleaning compounds, mops, pails, etc.

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G/L #	NAME	DESCRIPTION
56090	Other Maintenance Materials	This includes maintenance materials not classified in accounts 56010 to 56050.
56091	Other Maintenance Material (Non-Stock)	DO NOT USE
56110	Printing, Binding, and Padding	This includes the cost of printing, binding, and padding paid to outside contractors or the Printing Shop on campus.
56120	Printing Duplication and Reproduction	This includes the paper, toner, and other supplies used in various offices' copy machines.
56130	Office Supplies and Material - Campus Store	This includes all office supplies and materials, such as pens, paper, pencils, adding machine tapes, staples, paper clips, in-out trays, etc. used in the normal course of business purchased from the campus bookstore.
56135	Office Supplies and Material - Other	This includes all office supplies and materials, such as pens, paper, pencils, adding machine tapes, staples, paper clips, in-out trays, etc. used in the normal course of business purchased from off-campus vendors.
56140	Purchased Instructional Materials	This includes maps, manuals, periodicals, and other direct instructional materials, such as transparencies, chalk, instructor guides, etc.
56210	Fuels	This includes vehicle fuels, (gasoline, diesel fuel, propane) purchased from the university's service station or by credit card or cash for motor pool vehicles and airplanes.
56220	Lubricating Oils and Greases	This includes lubricating oils and greases used for all vehicles and for machinery such as grounds equipment.
56230	Tires and Tubes	This includes the purchases of tires and tubes for all institutional vehicles.
56240	Repair and Replacement Parts	This includes the purchases of vehicle and machinery repair and replacement parts and supplies, including computer repair parts.
56243	Telephone - Materials	This includes the costs of purchases of telephone materials.
56250	Shop Supplies	This includes the cost of shop supplies, such as shop rags, windshield cleaner, glues and cements, brushes, degreasers, solvents, etc. used in equipment repair and maintenance operations.

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G/L #	NAME	DESCRIPTION
56290	Other Equipment Repair Parts and Supplies	This includes repair parts and supplies not classified in 56210 to 56290.
56310	Laboratory and Testing Supplies - Biology	This includes expendable supplies, such as glassware, chemicals, etc. used in biology laboratories.
56312	Laboratory and Testing Supplies - Chemistry	This includes expendable supplies, such as glassware, chemicals, etc. used in chemistry laboratories.
56316	Laboratory and Testing Supplies - Pharmacy	This includes expendable supplies, such as glassware, chemicals, etc. used in pharmacy laboratories.
56318	Laboratory and Testing Supplies - Other	This includes expendable supplies, such as glassware, chemicals, etc. used in other laboratories.
56320	Photographic and Reproduction Supplies	This includes film, developers, photographic paper, and other photo materials. It does not include copy paper or copy machine supplies. It does include development costs.
56330	Merchandise for Resale - General	DO NOT USE
56390	Other Professional and Scientific Supplies	This includes professional and scientific supplies and materials not classified in 56310 - 56330.
56410	Small tools	This includes small tools used in the operation. Individual items must cost less than the capital minimum.
56420	Radio, Television Supplies and Repair Parts	This includes radio and television supplies and parts used to maintain existing equipment of this nature and operating supplies such as video and cassette tapes.
56430	Clothes and Dry Goods for Persons	This includes clothes, uniforms, and materials for uniforms and costumes.
56440	Food for Persons	Food purchases, other than travel meals for employees and non-employee travel groups are recorded here. Examples are meals for employee meetings and for seminars and conferences being billed therefore, and food purchased for home economics use.
56450	Food for Animals	This includes all food purchased for research and farm animals.
56460	Seed and Plants	This includes seed for crops, grass, and golf courses, and farm and landscape plants.

**THE UNIVERSITY OF MISSISSIPPI
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G/L #	NAME	DESCRIPTION
56470	Fertilizer and Chemicals	This includes fertilizer for farms, lawns, landscape plants, and golf courses. It also includes chemicals such as pesticides and other chemicals for farm use.
56480	Expendable Equipment	This includes equipment items that do not meet the \$500 equipment threshold and are not an exception item. See the Policy website for a listing of property exception items.
56490	Other Supplies and Materials	This includes supplies and materials not otherwise classified in other 56400 series accounts.
56491	PP Storeroom	For PPD use only
56492	PP Service Station	For PPD use only
56493	PP Storeroom CM	For PPD use only
56495	PPD Fuel	For PPD use only
56499	Goods Receipts to Inventory w/o a Purchase Order	DO NOT USE

56505	Merchandise for Resale - Cable T.V.	For Telecommunications use only.
56507	Merchandise for Resale - Telephone Local -University	For Telecommunications use only.
56509	Merchandise for Resale - Telephone Local - Student	For Telecommunications use only.
56511	Merchandise for Resale - Telephone Local - External	For Telecommunications use only.
56513	Merchandise for Resale-Telephone Long Dist - University	For Telecommunications use only.
56515	Merchandise for Resale-Telephone Long Dist - Student	For Telecommunications use only.
56517	Merchandise for Resale-Telephone Long Dist - External	For Telecommunications use only.
56519	Merchandise for Resale - Telephone - Installation	For Telecommunications use only.
56521	Merchandise for Resale-Telephone-Installation - Material	For Telecommunications use only.
56523	Merchandise for Resale - Telephone - Commissions	For Telecommunications use only.

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G/L #	NAME	DESCRIPTION
56525	Merchandise for Resale - Telephone - Outside Plant	For Telecommunications use only.
56527	Merchandise for Resale - Telephone - Other	For Telecommunications use only.
56529	Merchandise for Resale - Network - Access	For Telecommunications use only.
56531	Merchandise for Resale-Network-Installation - Material	For Telecommunications use only.
56535	Merchandise for Resale - Telephone - Cellular	For Telecommunications use only.
56537	Merchandise for Resale - Telephone - Credit Cards	For Telecommunications use only.
56539	Merchandise for Resale - Telephone - Pagers	For Telecommunications use only.
56550	Merchandise for Resale - Electricity	For PPD use only
56551	Merchandise for Resale - Gas	For PPD use only
56552	Merchandise for Resale - Fuel Oil	For PPD use only
56553	Merchandise for Resale - Water	For PPD use only
56556	Merchandise for Resale - Maintenance	For PPD use only
56560	Merchandise for Resale - Gasoline	For PPD use only
56561	Merchandise for Resale - Oil	For PPD use only
56562	Merchandise for Resale - Accessories	For PPD use only
56599	Merchandise for Resale - Departmental Deposits	For Bursar use only
56700	Merchandise for Resale - Printer #1	DO NOT USE
56750	Merchandise for Resale - Printer #2	DO NOT USE
56900	Merchandise for Resale - General	For use by auxiliaries only for merchandise purchased for resale.
56950	Inventory Adjustments - Golf Course	For use by auxiliaries only for inventory adjustments
56955	Inventory Adjustments - Student Pharmacy	For use by auxiliaries only for inventory adjustments
56990	Inventory Adjustments - Others	For use by auxiliaries only for inventory adjustments
56991	Material Differences - Biology	For use by auxiliaries only for inventory adjustments
56992	Material Differences - Chemistry	For use by auxiliaries only for inventory adjustments
56993	Material Differences - Pharmacy	For use by auxiliaries only for inventory adjustments

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G/L #	NAME	DESCRIPTION
56994	Material Differences - Printing	For use by auxiliaries only for inventory adjustments
56995	Material Differences - Telecommunications	For use by auxiliaries only for inventory adjustments
56996	Material Differences - Supply Store	For use by auxiliaries only for inventory adjustments
56997	Material Differences - Physical Plant Stores	For use by auxiliaries only for inventory adjustments
56998	Material Differences - Service Station	For use by auxiliaries only for inventory adjustments
56999	Commodities - Departmental Deposits	For Bursar use only

57110	Litigation Expenses	This includes the new amount paid for litigation arising in connection with student loans.
57120	Administration Expenses	This includes amount of authorized administrative expenses charged to the fund in lieu of reimbursement to the institution.
57130	Other Collections Expenses	This includes amount charged to the fund for collections expenses other than costs of litigation, such as commission paid to a collection agency.
57145	Cost-Principal/Interest Cancelled Teach After 72	This includes cost of cancellations for teaching service on or after July 1, 1972.
57155	Cost-Principal/Interest Cancelled Military After 72	This includes cost of cancellations for military service on or after July 1, 1972.
57160	Cost-Principal/Interest Cancelled Death	This includes cost of cancellations for death.
57165	Cost-Principal/Interest Cancelled Disability	This includes cost of cancellations for disability.
57170	Cost-Principal/Interest Cancelled Bankruptcy	This includes cost of cancellations for bankruptcy.
57175	Other Cost or Losses	This includes costs or losses - other
57185	Principal/Interest Cancelled After 11/71	This includes cost of cancellations for professional nursing employment on or after November 17, 1971.
57190	Cost-Principal/Interest Cancelled Law Enforcement	For Bursar use only

**THE UNIVERSITY OF MISSISSIPPI
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G/L #	NAME	DESCRIPTION
57191	Qualified Prof. Provider of Early Intervention Ser	For Bursar use only
57192	Medical Technician	For Bursar use only
57195	Refunds and Adjustments	For Procurement use only
57310	Bonds Redeemed	This includes the redemption of outstanding bonds payable in accordance with trust agreements.
57320	Payments on Notes	For Accounting use only
57330	Interest Payments on Bonds	This includes the interest paid to bondholders.
57340	Interest Payments on Notes	This includes the interest paid to holders of other institutional obligations.
57350	Trustee Fees	This includes the fees paid to trustees of institutional notes and bonds payable.
57360	Premium Paid on Bonds Redeemed	This includes the premium paid (excess of face amount) when bonds are redeemed in accordance with trust agreements.
57370	Discount on Bonds Redeemed	This includes the discount paid (reduction from face amount) when bonds are redeemed in accordance with trust agreements.
57390	Provision for Compensated Absences	This account is used to record the deduction in the "invested in Physical Properties" section of Plant Fund which offsets the amount due to other funds of the compensated absences liability in those funds.
57410	Withdrawal from Agency Funds	This includes any amount withdrawn from Agency Funds.
57411	Withdrawal from Agency Funds-Payroll deduction	This includes any amount withdrawn from Agency Funds through payroll deductions
57412	Withdrawal from Agency Funds-Payroll deduction	This includes any amount withdrawn from Agency Funds through payroll deductions

CAPITAL OUTLAY - OTHER THAN EQUIPMENT

58110	Land	This includes the cost of vacant land and that portion, of a purchase of land and buildings, assigned to the land with a value of \$5,000 or greater.
58115	Improvement Other Than Buildings	For Accounting use only

**THE UNIVERSITY OF MISSISSIPPI
EXPENDITURE GENERAL LEDGER LISTING**

G/L #	NAME	DESCRIPTION
58120	Building - Construction	This includes contractual payments to contractors for the construction of a new building with a value of \$5,000 or greater.
58125	Building - Construction Expendable	This includes contractual payments to contractors for the construction of a new building with a less than \$5,000.
58130	Building - Purchase	This includes the purchase cost of a building, and the portion of a purchase assigned to the building with a value of \$5,000 or greater.
58135	Building - Purchase Expendable	This includes the purchase cost of a building, and the portion of a purchase assigned to the building with a value of less than \$5,000.
58150	Historical Articles and Museums	This includes the purchase or receipt of historical items of museum items.
58160	Library Books (Libraries Only)	This includes books acquired for library use.
58165	Paper Back Binding (Libraries Only)	This includes materials acquired for library use.
58170	Periodicals (Libraries Only)	This includes materials acquired for library use.
58175	Periodical Binding (Libraries Only)	This includes materials acquired for library use.
58180	Films (Libraries Only)	This includes materials acquired for library use.
58185	Microfilms (Libraries Only)	This includes materials acquired for library use.
58189	Audio-Visual Materials (Libraries Only)	This includes materials acquired for library use.
58190	Maps (Libraries Only)	This includes materials acquired for library use.
58199	Other Than Equipment - Departmental Deposits	For Bursar use only

CAPITAL OUTLAY - EQUIPMENT

58210	Office Machines, Furniture, Fixtures and Equipment	This includes all furniture and equipment suitable for office use with a value of \$5,000 or greater.
58220	Vehicles	This includes the expenditures for trucks buses, security vehicles, motor pool vehicles, and Physical Plant vehicles operated by a driver with a value of \$5,000 or greater.
58230	Farm Equipment	This includes all farm equipment, tractors, plows, discs, mowers, and edgers, etc., with a value of \$5,000 or greater.
58240	Medical Equipment	This includes x-ray machines, testing equipment, etc., with a value of \$5,000 or greater.

**THE UNIVERSITY OF MISSISSIPPI
EXPENDITURE GENERAL LEDGER LISTING**

G/L #	NAME	DESCRIPTION
58250	Data Processing Equipment	This includes computer components and all peripheral equipment connected to a computer or related to its use with a value of \$5,000 or greater.
58260	Radio and Television Equipment	This includes all movable equipment acquired for radio and television broadcasting with a value of \$5,000 or greater.
58270	Scientific Equipment	This includes laboratory and research equipment with a value of \$5,000 or greater.
58290	Other Equipment	This includes all equipment which cannot be classified in categories above with a value of \$5,000 or greater.
58291	Other Equipment (Non-Stock)	DO NOT USE
58310	Office Equipment - Expendable	This includes all furniture and equipment suitable for office use with a value of less than \$5,000.
58320	Vehicles - Expendable	This includes the expenditures for trucks buses, security vehicles, motor pool vehicles, and Physical Plant vehicles operated by a driver with a value of less than \$5,000.
58330	Farm Equipment - Expendable	This includes all farm equipment, tractors, plows, discs, mowers, and edgers, etc., with a value of less than \$5,000.
58340	Medical Equipment - Expendable	This includes x-ray machines, testing equipment, etc., with a value of less than \$5,000.
58350	Data Processing Equipment - Expendable	This includes computer components and all peripheral equipment connected to a computer or related to its use with a value of less than \$5,000.
58360	Radio and Television Equipment - Expendable	This includes all movable equipment acquired for radio and television broadcasting with a value of less than \$5,000.
58370	Scientific Equipment - Expendable	This includes laboratory and research equipment with a value of less than \$5,000.
58390	Other Equipment - Expendable	This includes all equipment which cannot be classified in categories above with a value of less than \$5,000.
58391	Other Equipment (Non-Stock) - Expendable	DO NOT USE
58399	Equipment - Departmental Deposits	For Bursar use only

**THE UNIVERSITY OF MISSISSIPPI
EXPENDITURE GENERAL LEDGER LISTING**

G/L #	NAME	DESCRIPTION
58900	Depreciation Expense	For Accounting use only
58950	Accrued Leave	For Accounting use only
58955	Uncollectible Accounts	For Bursar use only
58956	Uncollectible University Loans	For Bursar use only
58957	Uncollectible Federal Loans	For Bursar use only
58960	Prior Period Adjustments	For Accounting use only

SUBSIDIES, LOANS & GRANTS

59100	Matching Grants and Contracts - Different name	This is used to record mandatory transfers to other funds.
59101	Debt Service	For Accounting use only
59102	Debt Service - Capital Leases	For Accounting use only
59103	Other Mandatory Transfers	For Accounting use only
59239	Distribution of Market Appreciation	For Accounting use only
59241	Intra-fund Transfers	For non-mandatory transfer of funds within the same fund group
59242	Indirect Cost-Recovery Allocation	For Accounting use only
59243	Renewals and Replacements	For Accounting use only
59244	Repairs and Renovations	For Accounting use only
59245	Equipment Acquisitions	For Accounting use only
59246	Fixed-Price Contracts	For Accounting use only
59247	Other Non-Mandatory Transfers	For transfer of funds between fund groups. This is used when equipment or vehicles are transferred from one department to another.