

Budgetary Account (Level 3)	Description	CUNYfirst Expense Account	CUNYfirst Description
80002	Personal Service - Reg	50001	Instruction Full-Time
		50002	Non-Instruct Full Time
		50003	Non-Instruct Non-PSC FT
		50004	Non-Instruct Non-PSC Prev Rate
		50201	Bonus Pay
		50202	Salary Diff in Excess Max
		50208	Longevity Differential
		50209	Shift Differential
		50210	Assignment Differential
		50212	Vacation Pay
		50213	Sabbatical
		50215	Prior Yr Assignment Diff
		50216	Prior Yr Longevity Diff
		50217	Prior Yr Shift Diff
		50219	Prior Yr Terminal Lv
		50224	Back Pay - Miscellaneous
		50225	Terminal Leave
		50226	Early Retirement Incentive
		50227	Sal Adj-Labor Reserve
		50228	Severance
50229	Education License Diff		
80003	Personal Service - Temp	50102	Non-instruction Temporary Svcs
		50103	Summer Personal Svcs
		50104	Non-Instruct: PSC Part Time
		50105	Non-Instruct: Non-PSC PT
		50214	Sabbatical Replacement
		50221	Tutoring
		50222	Research
80004	Overtime Holiday Comp	50203	Overtime-Regular
		50204	Overtime-Pre Shift Reg
		50205	Overtime-Pre Shift Temp
		50207	Overtime-Temp
		50211	Holiday Pay
		50218	Prior Yr Holiday
		50220	Prior Yr Overtime
80029	Adjunct	50101	Adjunct (Inst. Temp svcs)
80031	PS Suspense	56003	PS Suspense
80120	NPS Supplies and Materials	51001	Office Supplies
		51002	Paper Supplies
		51003	IT Supplies
		51004	Other Supplies
		51005	Food Services and Catering
		51006	Maint and Cleaning Supplies
		51007	Purchasing Card Holding
		51101	Laboratory Supplies
		51102	Research Supplies

Budgetary Account (Level 3)	Description	CUNYfirst Expense Account	CUNYfirst Description
		51103	Production Supplies
		51104	Classroom Books
		51105	Other Classroom Supplies
		51106	Audio Visual Materials
		51107	Athletic Supplies
		51202	Copies Supplies
		51401	Books
		52501	Refreshments
		52805	Services-Catering
		53107	Maintenance-Painting Wallpaper
		53108	Maintenance-Security System
		53112	Waste Removal-Hazardous
		53151	Auto-Supplies
		53152	Auto-Fuel
		53403	Fundraising Expense
		53502	Diplomas Caps & Gowns
		53551	Music Performances
		53552	Music Licensing
		53606	Bookbinding
		53609	ID Card Expense
		53805	Trophies
		59101	Other NonOperating Expense
80121	NPS Travel	50754	Moving Expense
		52001	Local Travel-PSC Auto Rental
		52002	Local Travel-PSC Grnd Trans
		52003	Local Travel-PSC Meals
		52051	Local Travel-NonPSC Auto Rent
		52052	Local Travel-NonPSC Grnd Trans
		52053	Local Travel-Non PSC Meals
		52101	Local Travel-BOT Auto Rental
		52102	Local Travel-BOT Ground Trans
		52103	Local Travel-BOT Meals
		52201	Out of Town-PSC Airfare
		52202	Out of Town-PSC Auto Rental
		52203	Out of Town-PSC Lodging
		52204	Out of Town-PSC Grnd Trans
		52205	Out of Town-PSC Meals
		52251	Out of Town-NonPSC Airfare
		52252	Out of Town-NonPSC Auto Rent
		52253	Out of Town-Non PSC Lodging
		52254	Out of Town-Non PSC Grnd Trans
		52255	Out of Town-Non PSC Meals
		52256	Travel Card/NET Card Holdings
		52257	T-Card/NET Card Holdings Adjust
		52301	Out of Town-BOT Airfare
		52302	Out of Town-BOT Auto Rental

Budgetary Account (Level 3)	Description	CUNYfirst Expense Account	CUNYfirst Description
		52303	Out of Town-BOT Lodging
		52304	Out of Town-BOT Ground Transp
		52305	Out of Town-BOT Meals
		52351	Entertainment
		52352	Conference Conv Seminar
80122	NPS Misc Contractual Services	50760	CC Costs from SC (Budget Only)
		51201	Copying Reproduction Services
		51203	Printing & Publishing Services
		51301	Postage
		51302	Pre-Sorted Mail
		51303	Messenger/Delivery Service
		51304	Express Mail
		51305	Shipping
		51402	Periodicals/Subscriptions
		52551	Dues and Memberships
		52576	Professional Fees Memberships
		52601	Insurance-Athletic
		52602	Insurance-Auto
		52603	Insurance-Bonding
		52604	Insurance-Computer
		52605	Insurance-Events
		52606	Insurance-Exec Dir Officer
		52607	Insurance-General Liability
		52608	Insurance-Property
		52609	Insurance-Other
		52651	Services - Legal fees
		52702	Services - Training
		52703	Training programs
		52751	Recruitment Expense
		52752	Services - Advertising Pub Rel
		52753	Promotions Expense
		52801	Services-Accounting/Auditing
		52802	Services-Actuarial
		52803	Services-Architect Engineer
		52804	Services-Armored Car
		52806	Services-Child Care
		52807	Services-Cleaning
		52808	Services-Construction Consult
		52809	Services-Temporary
		52810	Services-Other Consulting
		52811	Services-Immunization Othr Med
		52812	Services-Info Technology
		52813	Services-Search Services
		52814	Services-Security Guard/Svcs
		52815	Services-Special
		52816	Services-Other
		52817	Service VERA
		52818	Service-Interpreter
		52819	Services-Office
		52859	Perkins - Matching

Budgetary Account (Level 3)	Description	CUNYfirst Expense Account	CUNYfirst Description
		52862	Administrative Expense
		53002	Late Fees
		53004	Credit Card Fees
		53051	Fuel Oil
		53053	Heat Light Power
		53055	Steam
		53056	Water and Sewer
		53101	Maintenance-Elevator/Escalator
		53102	Maintenance-Extermination
		53103	Maintenance-Fire Alarm
		53104	Maintenance-General
		53105	Maintenance-HVAC
		53106	Maintenance-Parking
		53109	Landscaping
		53110	Lump Sum - Building Repair
		53111	Lump Sum - Capital
		53113	Waste Removal
		53153	Auto-Maint Repair-City Emp
		53154	Auto-Maint Repair -NonCity Emp
		53201	Telephone - Regular
		53202	Telephone - Long Distance
		53203	Telephone - Cellular
		53204	Telephone Maintenance
		53251	Rentals - Buildings
		53252	Rentals - Presidential Housing
		53253	Rentals - General Equipment
		53254	Rentals - Copiers
		53255	Rentals - Athletic Fields
		53256	Rentals - Other
		53302	Secondary Collection Agcy Cost
		53354	Miscellaneous Admin Expenses
		53402	Other Special Events
		53602	Film Rental Expense
		53603	Microfilm/Microfiche
		53604	Speaker Expense
		53607	Principal-Graduate Rent Pledge
		53608	Passport Services
		53701	TransToCommCollege-State Bud
		53702	TransToSrCollege-College 24
		53910	Software < \$5K
		54001	Maintenance-Office Equipment
		54002	Maintenance-Computer Equip
		54003	Maint-Photocopy/Reprographic
		54004	Maintenance-Record Storage
		54005	Maintenance-Software
		54101	College Work Study-Matching
		54102	College Work Study-Fringe Ben
		54151	Stipends
		54153	Stipends - Skills Immersion
		54154	Stipends - Other
		54201	Financial Assist College Stdnt

Budgetary Account (Level 3)	Description	CUNYfirst Expense Account	CUNYfirst Description
		54203	Fellowship Awards
		54204	Merit Award
		54301	Student Aid
		55001	Construction Expense= >\$25K
		55002	Building Improvements=>\$25K
		55007	Comp Software => \$5K
		59001	Interest Expense
		59002	Investment Managers/Consultant
80123	NPS Equipment Acquisitions	53901	Rental & Maintenance <\$5K
		53902	Office Furniture < \$5K
		53903	Office Equipment < \$5K
		53904	Athletic Equipment < \$5K
		53905	Computer Hardware < \$1K
		53906	Security Equipment < \$5K
		53907	Med Lab Surg Equip <\$5K
		53908	Motor Vehicles <\$5K
		53909	Telecom Equip < \$5k
		53911	Other equipment < \$5K
		53912	Computer Hardware < \$5K
		54006	Air Mgmt Sys <\$25K
		54007	HVAC Sys Maint<\$25K
		54010	Grounds Maintenance <25K
		55004	Office Equipment= >\$5K
		55005	Furnishings => \$5K
		55006	Comp Hardware =>1K
		55008	Printers= > \$1K
		55009	Athletic Equipment= > \$5K
		55011	Motor Vehicles= > \$5K
		55012	Security Equipment => \$5K
		55013	Medical Lab Equip= > \$5K
		55014	Telecommunications= > \$5K
		55015	Capitalized Lease Purchase=>5K
		55016	Capitalized Sensitive
		55017	Capitalized Other
80124	Fringe Benefits	50206	Overtime-Meals
		50223	Payments to Benefit Deceased
		50401	Employer FICA Tax
		50451	Health Insurance
		50453	Employee Welfare
		50454	Faculty Welfare
		50553	Workers Compensation Insurance
		50601	Pension-Teacher Retire System
		50602	Pension-Employee Retire System
		50603	Pension-Teachers Ins Annuity
		50606	Tax Deferred Annuity Expense
		50701	Unemployment Insurance
		50753	Uniform Allowance
		50761	Other Fringe Benefits
		52653	Legal Settlements

Budgetary Account (Level 3)	Description	CUNYfirst Expense Account	CUNYfirst Description
		52701	Honorariums & Lecture Fees
		54204	Merit Award
80125	NPS Indirect Costs	50759	Tuition Waivers - Staff
		50762	Special Department Charges
		54202	Scholarship Awards
		54205	Student MetroCard
		54251	Tuition Waiver-Other
		54252	Tuition Waiver-Graduate
		54253	Tuition Waiver-AMP
		54254	Tuition Waiver-CUNY CAP
		54255	Tuition Waiver-College Now
		54256	Tuition Waiver-Coop Teachers
		54257	Tuition Waiver-Student Other
		54258	Tuition Waiver-Honors College
		54259	Tuition Waiver-Teaching Acad
		54260	Tuition Waiver-Employee
		54261	TuitionWaiver-CUNY Pipeline
		54262	TuitionWaiver-Chancellor Schol
		54263	TuitionWaiver-Lump Sum
		54264	TuitionWaiver-MBA Scholarship
		54265	TuitionWaiver-PSC (Employee)
		54266	CUNY Institutional Replacement
		54267	Pell Tuition Waiver
80200	OTPS Suspende	56002	OTPS Suspende
80098	Unassigned 80005	50106	Graduate Assistance
		50230	Unallocated PS-budget
		50231	Salary Adjustment-budget
		50402	Employer Medicare Tax
		50403	MTA Payroll Tax Impact
		50452	Dental Insurance
		50501	Life Insurance
		50551	State Disability Insurance
		50552	Long Term Disability Insurance
		50604	457 State plan Contribution
		50605	403(b) plan contribution
		50654	Health Benefits-Postretirement
		50655	Employee Wlfre Postretirement
		50702	COBRA Benefits
		50751	Transit Checks
		50752	Overtime Meal Allow-supper mny
		50755	Comp Absences-Accr Sick Leave
		50756	Comp Absences-Accr Vac Leave
		50757	Comp Absences - Accrued FICA
		50758	Faculty & Staff Development
		51403	Electronic Reference Sources
		52351	Entertainment
		52502	Business Meals
		52503	Sp Events Ceremonies Benefits

Budgetary Account (Level 3)	Description	CUNYfirst Expense Account	CUNYfirst Description
		52610	Property Taxes
		52611	Parking Sales Tax
		52612	Other Taxes
		52652	Patent and Copyright Fees
		52851	Loan Collection Expense
		52852	Loan Principal Cancel
		52853	Loan Interest Cancel
		52854	Loan Assigned to Govt
		52855	Perkins Loan Admin Cost
		52856	Other Costs and Losses
		52857	Other Collection Costs
		52858	Litigation Costs
		52860	Transfer to Scholarship Fund
		52861	Transfer to SEOG
		52863	Contingency Cost
		52901	Loan Int Cancel-Death
		52902	Loan Int Cancel-Disability
		52903	Loan Int Cancel-Bankruptcy
		52904	DefLoan Int Cancel-Teach 10%
		52905	DefLoan Int Cancel-Teach 15%
		52906	DefLoan Int Cancel-Mtry 12.5%
		52907	Loan Int Cancel Teach 15%
		52908	Loan Int Cancel Teach 20%
		52909	Loan Int Cancel Teach 30%
		52910	Loan Int Cancel Math/Sci 15%
		52911	Loan Int Cancel Math/Sci 20%
		52912	Loan Int Cancel Math/Sci 30%
		52913	Loan Int Cancel Vol Serv 15%
		52914	Loan Int Cancel Vol Serv 20%
		52915	Loan Int Cancel Head Strt 15%
		52916	Loan Int Cancel Law Enfrc 15%
		52917	Loan Int Cancel Law Enfrc 20%
		52918	Loan Int Cancel Law Enfrc 30%
		52919	Loan Int Cancel Med Tech 15%
		52920	Loan Int Cancel Med Tech 20%
		52921	Loan Int Cancel Med Tech 30%
		52922	Loan Int Cancel Fam Serv 15%
		52923	Loan Int Cancel Fam Serv 20%
		52924	Loan Int Cancel Fam Serv 30%
		52925	Loan Int Cancel NursEmp70 10%
		52926	Loan Int Cancel NursEmp70 20%
		52927	Loan Int Cancel NursEmp71 10%
		52928	Loan Int Cancel NursEmp71 20%
		52929	Loan Int Cancel Early Ed 15%
		52930	Loan Int Cancel Early Ed 20%
		52931	Loan Int Cancel Early Ed 30%
		52932	Repayment Fed Fund Principal
		52933	Repayment Fed Fund Interest
		52934	Repayment Fed Fund Other
		52935	Repayment Institute Fund Princ
		52936	Repayment Institute Fund Inter

Budgetary Account (Level 3)	Description	CUNYfirst Expense Account	CUNYfirst Description
		52937	Repayment to Institute Fund Ot
		52938	Loan writeoff notes
		52939	Loan writeoff Interest
		52940	Teach/Mltry prior 7/72
		52941	Certain Subject Teach Service
		53001	Bank Fees and Charges
		53057	Funds Returned To DOB
		53301	Primary Collection Agcy Costs
		53303	Tax Offset Collection Costs
		53304	Other A/R Collection Costs
		53305	Agency Court Costs
		53351	ADP /Transit Processing Fees
		53352	Research Foundation Surcharge
		53353	Filing and Penalty Fees
		53401	Reunion/Alumni Events
		53501	Commencement Ceremonies/Balls
		53503	Yearbook Expense
		53601	Artists' Models
		53605	Exhibition Expense
		53610	Other Expenses
		53801	Athletic Program/Entry Fee
		53802	Athletic Training Supplies
		53803	Physical Exam
		53804	Athletic Uniforms
		53806	Athletic Trainer Service
		53807	Officiating Expense
		53808	Tournament Expense
		54203	Fellowship Awards
		54351	Bad Debt Expense
		54401	Amortization Expense
		54451	Depreciation Expense
		55003	Leasehold Improvement= >\$25K
		55101	Contributed Services
		55102	Contributed Equipment
		55103	Contributed Space
		56001	Suspense American Express
		59003	Loss on Disposal-Capital Asset