

Expense Account Numbers

The list below contains expense account numbers to be used in the College's operating budget. Expenses should always be charged to the most appropriate expense account. If your current budget does not contain the appropriate account, please submit a Budget Reallocation Form moving budget from an existing account to an account in this list to establish the account in your budget. If you are unsure of what account to use, please contact Finance & Business Services at x2495 or budfin@tcnj.edu.

If you manage a budget with revenue (account numbers beginning with 4), expenses should not be charged to the revenue accounts. Please use the appropriate expense account number below for all expenses.

Account Number	Account Description
51200	Officers And Employees
51201	F/T Replace Agency
51202	F/T Repl Non-Agency
51203	Prop P/T Repl Agency
51204	Prop P/T Repl Non Agency
51210	Proportion Part Time
51215	Part Time Special Needs
51220	Graduate Assistants
51230	Supp Part Time
51240	Overtime
51250	Clinicians
51251	Adjunct Payment
51252	Overload Payment
51253	Instruction Dir Paym
51254	Research Stipends
51255	Released Time
51260	Faculty
51270	Clothing Allowance
51290	Part-Time Pension
51800	Student Aid Pool
51810	Student Aid Payroll
51860	Non Student PT
52100	Fringe Benefits
52110	Fringe Expense Release Time
52200	Speakers and Honorariums
52201	Consultants
52202	Professional Services
52203	Teachers Stipends
52206	Member Training
52207	Staff Training

52400	Tuition Reimb Exp
53112	Cable Television
53115	Graphics Design
53116	Graphics Printing
53120	Photocopies
53130	Stationery
53145	Express Shipping
53150	Duplicating
53160	Departmental Postage
53170	Labels
53180	Telephone Line Charges
53181	Telephone Toll Charges
53182	Telephone Other Charges
53183	Telephone Mobile Charges
53190	Media Center Charges
53200	General Supplies
53201	Procurement Card Charges ¹
53202	Office Supplies
53205	Housekeeping Supplies
53207	Vaccine Purchases
53208	Concessions Merchandise
53209	EOF Educational Supplies
53230	Instructional Supplies
53250	General Academic Lab Supplies
53261	Outside Printing
53262	Outside Graph Design
53386	Contributions
53520	Info Proc Maint/Leas
53560	Advertising Expense
53565	Dept Subscriptions/Memberships
53566	Conferences/Professional Educ
53575	Other Services
53576	Publication Costs
53580	Library Del Expense
53610	Rental-Bldg & Grounds
53620	Equipment Rental

¹ The Procurement Card Charges account is automatically used for all purchases made on the department's p-card. No other expenses (purchase orders, check requests, travel, etc) should be charged to the Procurement Card Charges account. Expenses in the Procurement Card Charges account should be moved to the appropriate expense account periodically using the Journal Entry Request form. Failure to do so may result in the expense pool being over budget. The journal entry to the appropriate expense account is also necessary for the College's financial reporting.

53705	Maintenance Supplies & Parts
53706	Lamp & Ballast Supplies
53710	Equipment Repairs
53720	Diesel Fuel
53721	Tires
53740	Misc. Repairs/Maint
53990	Expense Reimbursements ²
53991	Program Support
54000	Conference Ctr Charges
54005	Housing Room Charges
54015	Athl Rec Ctr Charges
54016	Aquatic Ctr Charges
54017	Music Bldg Charges
54018	Wellness Center Rental
54020	Kendall Hall Rental
54021	Student Center Rental
54100	Travel - Faculty & Staff
54101	Recruiting
54105	Study Abroad Tuition Fees
54110	Faculty Recruitment
54115	Moving Expense Reimb
54119	Identification Cards
54120	Academic Student Travel
54121	Gold Cl Id Cards
54122	Gold Cl Park Decals
54123	Gold Cl Park Tickets
54124	Gold Cl Health Cntr
54127	Gold Cl Tel Line Chr
54128	Gold Cl Tel Toll Chr
54129	Gold Cl Off Camp Mer
54130	GetIt Card Varsity Club
54131	Gold Club Food Service
54132	Gold Cl Barnes & Nob
54133	Gold Cl Hous Adv Dep
54136	Gold Club Resnet
54137	Gold Club Library
54138	GetIt Card Gameroom

² The Expense Reimbursements account should be used to record funds received by the department/program that directly offset an expense of the department/program. It should not be used for expense reimbursements to employees which should be recorded in the account that best represents the expense paid by the employee (supplies, travel, subscriptions, etc).

54139	Gold Club MTSS
54140	Gold Club Concession Stand
54141	GetIt SFB
54142	GetIt PrintSense
54143	Get It Fit Center Membership
54150	Official Reception
54202	Admissions Open House
54204	Guidance Counselors
54205	Distinguished Scholars Recruit
54206	Minority Students Reception
54208	Minority Overnight
54209	Alumni Receptions
54210	Mentoring Reception
54211	Recruitment Reception
54212	EOF Evening Reception
54213	Student Testing
54215	Group Visits
54216	Yield Events
54301	Telephone Exp.
54302	Verizon Main/Local
54303	Verizon Long Distance
54304	AT&T Ld/Int
54305	Telephone Credit Card
54306	Conf Cntr Tele Chrgs
54307	Internet Teledial
54402	Bad Debt Exp
54500	Info Proc Maint/Lease
54501	Postage Exp PO Only
54502	Mailhouse Service
54503	Express Mail
54700	Contract Food Service
54701	Summer Board I
55000	Library Acquisitions
55010	Library Binding
55020	Library Del Expenses
55100	Office Furniture & Equip
55200	Resd Hall Furniture
55300	Academic Lab Equipment
55400	Computer Equipment
55410	Computer Software
55420	Get It Card Charges

55430	Athletics Allocation
55440	Contributions
55446	Game Management
55447	Bus Rental
55448	Team Travel
55449	Sports Equipment
55450	Sports Team Subscriptions
55452	Miscellaneous Sports Expenses
55453	Uniforms
55500	Vehicles
55600	Maintenance Equip
55900	Other Equipment
58300	Restricted Financial Aid
58400	Stipends Expense
58405	Scholarships
58410	Prizes & Awards
58500	Subcontract (Gr)
59000	Budget Carry forward ³
59997	Institutional Overhead ⁴

³ The Budget Carry forward account is used for funds 15 and 26 to carry the budget from one fiscal year to the next. It is a budget-only account. Expenses should not be charged to the Budget Carry forward account, rather the expenses should be charged to the appropriate expense account above based on the nature of the expense. Contact the Office of the Treasurer at x2186 or budfin@tcnj.edu if you need to add expense account lines to your fund 15 or fund 26 budget to process expenses (purchase orders, check requests, travel requests, etc).

⁴ The Institutional Overhead account is used to charge overhead on revenue generated by programs in funds 13, 14, 15, 23, and 27. It is automatically charged each month and should not be used for other expense transactions.