

Capital Outlay Account Codes

Account Code	Description	Data Entry	FRS subcode
8100	Equipment	Budget only	
8101	Equipment \$5,000 & over	Yes	
8103	Internal Enhancements \$5,000 & over	Yes	5103
8105	Equipment Special Purchase	Yes	5110
8106	Equipment Special Tooling	Yes	5112
8107	Vehicles	Yes	5120
8108	Payment on Equip Oblig Lease Pur	Yes	5200/5220
8109	Fixed Equipment	Yes	5300/5345
8110	Fixed Equip-Telephone	Yes	5350
8111	Fixed Equipment - Not capitalized	Yes	
8198	DO NOT USE FRS Equip	Yes	5100
8199	DO NOT USE FRS Equip < 2,000	Yes	5105/5125/5999
8200	Books	Budget only	
820A	Monographs - Library	Yes	5400/5457/5462/5475/5499
8201	Books - Federal Funds	Yes	5401
8202	Books - State	Yes	5402
8206	Generalia	Yes	5406
8208	Communication	Yes	5408
8210	Library Science	Yes	5410
8212	Education	Yes	5412
8215	Art	Yes	5415
8218	English	Yes	5418
8221	Foreign	Yes	5421
8224	History	Yes	5424
8228	Music	Yes	5428
8230	Philosophy - Religion	Yes	5430
8231	Mis/Mgmt	Yes	5431
8232	Admin Science	Yes	5432
8233	Economics - Finance	Yes	5433
8234	Mgt & Mkt	Yes	5434
8235	Political Science	Yes	5435
8238	Psychology	Yes	5438
8240	CJA	Yes	5440
8245	Sociology	Yes	5445
8253	Chemistry	Yes	5453
8255	Environ Science	Yes	5455
8258	Life	Yes	5458
8260	Math	Yes	5460
8264	Computer Science	Yes	5464
8267	Physics	Yes	5467
8270	Chemical Engineering	Yes	5470
8272	Electrical Engineering	Yes	5472
8274	Ind & Sys Engineering	Yes	5474
8276	Mechanical Engineering	Yes	5476
8278	Civil Engineering	Yes	5478
8285	Nursing	Yes	5485
8286	Electronic Database	Yes	5600/5699
8287	Gen Sci EDB	Yes	5650
8288	Physics EDB	Yes	5667
8290	Contingency	Yes	5490
8295	Serials and Periodicals	Yes	5500

8300	Construction	Budget only	
8301	Site Improv & Utilities	Yes	6100
8302	Architect Fees	Yes	6200
8303	Survey & Testing	Yes	6230
8304	Construction	Yes	6300
8305	Purchase Of Building	Yes	6500
8306	Partner Purchase	Yes	6510
8307	Purchase of Land	Yes	6600
8308	Legal and Admin Expense	Yes	6800
8400	Artwork and Collections	Budget only	
8401	Artwork and Collections	Yes	