



## Chapter 75 - Uniform Chart of Accounts

---

### **75.10 Coding Structures**

---

75.10.10	About the uniform chart of accounts	June 1, 2015
75.10.20	Descriptions of the code types	June 1, 2015

### **75.20 Agency Codes and Authorized Abbreviations**

---

75.20.10	Sequential by code number	July 1, 2015
75.20.20	Alphabetical by title	July 1, 2015
75.20.30	Sequential by code number within functional group	July 1, 2015

### **75.30 Fund / Account Codes**

---

75.30.10	GAAP fund types	June 1, 2011
75.30.20	Cash and budget type codes	Jan. 1, 2016
75.30.30	Fund types and subsidiary accounts - government-wide statement codes	July 1, 2002
75.30.40	Roll-up funds and subsidiary accounts - fund statement codes	July 1, 2015
75.30.50	Account codes: sequential by code number	Jan. 1, 2017
75.30.60	Account codes: alphabetical by title	Jan. 1, 2017

### **75.40 General Ledger Account Codes**

---

75.40.10	Sequential by code number	Oct. 1, 2016
75.40.20	Sequential by code number with description	Oct. 1, 2016

75  
**Uniform Chart of Accounts**

---

**75.50 Expenditure Authority Codes**

---

75.50.10	Expenditure authority type and expenditure character codes with descriptions	Oct. 1, 2016
75.50.20	Operating expenditure authority codes	Jan. 1, 2016
75.50.30	Capital expenditure authority codes	April 1, 2009
75.50.40	Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule	June 1, 2009

---

**75.60 Statewide Program Codes**

---

75.60.10	Sequential by code number with descriptions	Oct. 1, 2016
----------	---	--------------

---

**75.65 Statewide Project Type Codes**

---

75.65.10	Information technology data needs	July 1, 2010
75.65.20	Special provisions for information technology project type coding	July 1, 2010
75.65.30	Sequential by code number with descriptions	July 1, 2010

---

**75.70 Object/Subobject/Sub-subobject Codes**

---

75.70.10	Sequential by code number	July 1, 2014
75.70.20	Sequential by code number with description	July 1, 2015

---

**75.80 Revenue Source Codes**

---

75.80.10	Categories of revenue	June 1, 2004
75.80.20	Major revenue source code descriptions	July 1, 2003
75.80.30	Sequential by code number	Oct. 1, 2016
75.80.40	Sequential by code number with description	Oct. 1, 2016