Chapter 75 - Uniform Chart of Accounts

75.10 Coding Structures

75.10.10	About the uniform chart of accounts	July 1, 2019
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, 2019
75.20.20	Alphabetical by title	July 1, 2019
75.20.30	Sequential by code number within functional group	July 1, 2019

75.30 Fund / Account Codes

75.30.10	GAAP fund types	June 1, 2011
75.30.20	Cash and budget type codes	June 1, 2018
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, 2020
75.30.50	Account codes: sequential by code number	Oct. 1, 2020
75.30.60	Account codes: alphabetical by title	Oct. 1, 2020

75.40 General Ledger Account Codes

75.40.10	Sequential by code number	July 1, 2019
75.40.20	Sequential by code number with description	July 1, 2019

75.50 Expenditure Authority Codes

75.50.10	Expenditure authority type and expenditure character codes with descriptions	Mar. 18, 2020
75.50.20	Operating expenditure authority codes	Mar. 18, 2020
75.50.30	Capital expenditure authority codes	Mar. 18, 2020
75.50.40	Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule	Mar. 18, 2020

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, 2017
75.65.20	Special provisions for information technology project type coding	July 1, 2017
75.65.30	Sequential by code number with descriptions	July 1, 2017

75.70 Object/Subobject/Sub-subobject Codes

75.70.10	Sequential by code number	July 1, 2020
75.70.20	Sequential by code number with descriptions	June 1, 2018
75.70.30	Object/Subobject Decisions Flowcharts	July 1, 2017

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	July 1, 2019
75.80.40	Sequential by code number with description	July 1, 2019