

SECTION 3.01 – ACCOUNT CODES

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A. **Overview**

- All account codes consist of two parts, Fully Qualified Account and object code.
- Fully Qualified Accounts (FQA) are 15 digits in length and consist of several parts, which include: Fund, State Program, Activity, Location, and Type Code.

For more information on FQA codes, refer to [Sections 3.02 – 3.06](#).

- The object code is five (5) digits in length. Revenues start with a 3, followed by a four-digit state revenue code. Expenditures start with a 4, 5 or 6, followed by a four-digit state object/NCES code.

For more information on object codes, refer to [Sections 3.07 – 3.10](#).