

**EXPENDITURE ACCOUNT CODES**

Operating Expenses

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**CONTRACTED AND OTHER SERVICES** – Service rendered by others EXCEPT rentals, repairs and maintenance.

- 62101 APPRAISER FEES – Payments made to a licensed appraiser who is hired for a professional valuation of property owned by the University (ex: artwork or real estate)
- 62102 CONSULTANT AND PROFESSIONAL SERVICE - Contracts with recognized professionals such as lawyers, doctors, accountants, consultants, independent contractors, athletic officials, concert bands, hired musicians, entertainers, cable TV, etc. - including travel, meals, and lodging for these professionals. Watch for possible non-resident. (For IT related services refer to 62136)
- 62104 INSURANCE AND BONDS
- 62106 LABORATORY TESTING – Payments made for laboratory services provided by off-campus organizations.
- 62107 LAUNDRY – Payments made to launder clothes or linens.
- 62108 LEGAL FEES & COURT COSTS – Payments made for legal services rendered for the University, primarily by an outside lawyer or law firm.
- 62113 WARRANT WRITING
- 62114 PAYROLL SERVICE FEES – Manual check fee charged to departments by Payroll Services.
- 62115 PHOTOGRAPHIC SERVICES – Payments made for photographic services, including the production of prints and slides from exposed film.
- 62116 MEDICAL SERVICES – Payments made to an external physician or other suppliers or providers of medical or health care services.
- 62119 DENTISTRY – Payments for dental services performed by external providers.
- 62122 LEGISLATIVE AUDIT - MSU Treasurer's Office only.
- 62127 OTHER LEGAL SERVICES
- 62134 HONORARIUMS/SPEAKERS - Speakers who present workshops & lectures – not including their reimbursement of travel, meals, and lodging. Watch for possible non-resident.
- 62135 CONSULTING SERVICES – TRAINING – Training Payments made to external providers for training purposes.
- 62136 IT CONSULTING & PROF SERVICES – Information Technology Services Payments made for web design or maintenance to an external provider.
- 62143 SECURITY PROTECTION – Payments made to provide security service for University buildings and grounds, armored car service or special events.
- 62145 OSP SEMINAR EXPENSES
- 62147 OSP SUBCONTRACTS (Budgeting only)

621471 Less than \$25,000  
621472 More than \$25,000

- 62160 BACKGROUND CHECKS – Payments for background checks conducted on potential employees.
- 62164 PERFORMANCE FEES – expenditures for concerts and other entertainment functions.
- 62165 TEMPORARY SERVICES – Expenditures for short-term personnel services provided on a contractual basis by an outside firm. Such persons are not employees of the University.
- 62169 CONTRACTS-NON PROFIT – Expenditures for non-profit contracts (i.e. Streamline) including concession payments.
- 62173 COMPUTER PROCESSING SERVICES - MSU Computing Center Only.
- 62182 Inactive. Refer to 62743 (computer hardware maintenance) or 62750 (software maintenance)
- 62186 HAZARDOUS WASTE DISPOSAL – Payment to an outside vendor for disposal of items that are hazardous in nature and/or require specialized services not covered by normal sanitation service provider.
- 62190 OSP CONTRACTED SERVICES
- 62191 OFF CAMPUS PRINTERS - Printing expenditures to an external provider
- 62192 GRAPHIC ARTS SERVICES – Payment to an external provider of graphics (i.e. monograms, embroidery, embossing, nametags)
- 62198 CAMPUS SERVICES - Services performed by university operations such as Printing Services, Motor Pool, ERL, Facility Services (non-repairs), etc.
- 62199 GENERAL CONTRACTED SERVICES

### ***SUPPLIES AND MATERIALS***

- 62201 AGRICULTURAL SUPPLIES - Seeds, fertilizer, animal feed, and other farm supplies. AES feed supplies not specifically identified elsewhere.
- 62204 EDUCATIONAL SUPPLIES - Any supplies and materials relating to the education of students.
- 62205 FOOD SUPPLIES - Bulk food purchases (Food Service, ASMSU Day Care, and Child Dev Center Use Only).
- 62206 HOUSEKEEPING - (Residence Life Use Only)
- 62208 LABORATORY SUPPLIES - Supplies used in research.
  - 62208a LABORATORY SUPPLIES (Animals) - Small animals used in research.
- 62209 MEDICAL SUPPLIES - Purchased for use -- Not for Resale.

- 62210 MINOR TOOLS - Tools costing less than \$1,000.00.
- 62212 PHOTOCOPY, PHOTO AND REPRODUCTION SUPPLIES - All photo and reproduction supplies and materials including photocopy, film, videotapes and cassettes. (Not to be confused with printing.)
- 62213 PROFESSIONAL SUPPLIES
- 62216 BULK GASOLINE
- 62221 AMMUNITION
- 62225 BOOKS and Reference Material - This includes films, filmstrips, prerecorded cassettes and tapes, books, and journals of a relatively permanent nature or used for reference
- 62227 BUILDING & IMPROVEMENTS - <\$25,000 – New building or improvements, total cost <\$25,000.
- 62229 SHOP SUPPLIES - (Facilities Services Only)
- 62238 MINOR EQUIPMENT - Non-computing equipment (\$1000 - \$4,999).
- 62242 DIESEL FUEL
- 62243 WEED CONTROL
- 62244 CHEMICALS - Chemicals used for non-academic purposes.
- 62245 COMPUTER EQUIPMENT - Computing equipment, including peripherals, costing less than \$5,000.00.
- 62249 MINOR SOFTWARE - Costs associated with software purchases that are not capitalized (>\$100,000). (For Capital Software purchases refer to 63401)
- 62259 KITCHEN SUPPLIES & UTENSILS - (Residence Life Use Only)
- 62264 GROCERY
- 62269 COSTUMES-SCENERY-SCRIPTS
- 62278 BEVERAGES
- 62280 PROGRAM EXPENSE
- 62281 FEED SUPPLEMENT
- 62283 GRAIN
- 62285 HAY
- 62287 FERTILIZER
- 62290 OFFICE/COMPUTER SUPPLIES - All supplies and materials necessary to operate and maintain an office.
- 62293 PUBLICATION EXPENSE

62295 CUSTODIAL/CLEANING SUPPLIES

62299 GENERAL SUPPLIES AND MATERIALS - includes uniforms for employees-custodial/security.

62889E E-WASTE ASSESSMENT

**COMMUNICATIONS** – Cost of transmitting messages.

62304 POSTAGE AND MAILING - Including telegram, Federal Express and UPS.

62309 ADVERTISING - Other than recruiting. Include copy of ad

62315 ADVERTISING – Newspaper – other than recruiting. Include copy of ad

62316 EMPLOYMENT ADS – Out-of-State Advertisement. Include copy of ad

62317 EMPLOYMENT ADS – Instate Advertisements. Include copy of ad

62319 CELLULAR PHONES

62320 LONG DISTANCE VIDEO CONFERENCING – Video Conference charges through the Burns Telecommunication Center

62322 TELECONFERENCES

62371 TELEPHONE MONTHLY SERVICE – Non State Provider – Replaces 62370 Monthly service charges, including private line service and usage, equipment, Information/Operator, directory assistance

62374 INTERNET SERVICES

62386 LONG DISTANCE TELEPHONE – Non State Provider  
Including long distance, credit card calls, telefax, and cellular phone itemized charges.

62399 GENERAL COMMUNICATIONS

623B0 ITSD Voice Services (Used by ITC)

623B1 ITSD Video Services (Used by ITC)

623B2 ITSD Network Services (Used by ITC)

623B3 ITSD Pass-Through NTSB (Used by ITC)

623B4 LONG DISTANCE TELEPHONE – State Provider (ITSD) – (Used by ITC)  
Including long distance, credit card calls, and telefax

**TRAVEL** – Transportation on public conveyances, meals, and lodging per diem, mileage allowances for private cars used by employees (both in-state and out-of-state)

**EMPLOYEE IN-STATE**

62401 IN-STATE PERSONAL CAR MILEAGE

62403 IN-STATE AIRCRAFT RENTAL – When an employee is the pilot (this is not for chartered flights). Also, please check with Safety and Risk Management before making arrangements.

62404 IN-STATE STATE MOTOR POOL (Used by Motor Pool when they bill the department)

62405 IN-STATE TRAVEL – Other

62406 IN-STATE NO RECEIPT LODGING – In-state lodging allowance when a receipt is not obtained when travel is NOT in conjunction with training. Taxable

62407 IN-STATE TAXABLE MEALS – In-state meals claimed for a day trip with no overnight stay

62408 IN-STATE LODGING-STATE EMPLOYEES - Lodging in-state for staff and other state employees.

62409 IN-STATE CAR RENTAL – If the car is rented in state, use this account.

62410 IN-STATE MEALS

62436 IN-STATE NO RECEIPT LODGING - TRAINING – In-state lodging allowance when a receipt is not obtained when travel is due to training. Taxable

#### **EMPLOYEE OUT-OF-STATE**

62411 OUT-OF-STATE PERSONAL CAR MILEAGE

62413 OUT-OF STATE AIRCRAFT RENTAL – When an employee is the pilot (not to be used for chartered flights) Check with Safety and Risk Management before making arrangements.

62415 OUT-OF-STATE TRAVEL - Other

62416 OUT-OF-STATE NO RECEIPT LODGING – Out-of-state lodging allowance when a receipt is not obtained when travel is NOT due to training. Taxable

62417 OUT-OF-STATE TAXABLE MEALS – Out-of-state meals claimed for a day trip with no overnight stay.

62418 OUT-OF-STATE LODGING

62419 OUT-OF-STATE CAR RENTAL – If the car is rented out of state use this account

62430 OUT-OF-STATE MEALS – When an overnight stay is involved

62446 OUT OF STATE TRAINING OTHER – (Typically used by Athletics)

62447 OUT-OF-STATE NO RECEIPT LODGING - TRAINING – Out-of-state lodging allowance when a receipt is not obtained when travel is due to training. Taxable

**EMPLOYEE FOREIGN TRAVEL**

62426 FOREIGN TRAVEL – out of country travel

**NON-EMPLOYEE TRAVEL**

62494 NON-EMPLOYEE TRAVEL – MILEAGE

62495 NON-EMPLOYEE TRAVEL - MEALS

62497 NON-EMPLOYEE IN-STATE LODGING - Lodging in-state for non-staff such as students and athletic teams.

62498 NON-EMPLOYEE TRAVEL - In-state or out-of-state travel for non-staff such as students and athletic teams.

62499 GENERAL TRAVEL (Please use this account code only if nothing above fits)

**RENT** – Charges for the use of equipment or use of facilities.

62504 OFFICE EQUIPMENT RENT - Photocopy machines, calculators, typewriters, furniture, postage meter rent.

62505 OTHER EQUIPMENT RENT - Rent for other non-office equipment.

62512 STORAGE RENT – Rent expense incurred to store equipment

62517 LEASED ITEMS - All leased items that will not become State property.

62528 BUILDING RENT - Rent of rooms or office space

62528A SIGNIFICANT SPACE LEASE – Rent of rooms or office space greater than \$5,000.00.

62599 GENERAL RENT

**UTILITIES** – Charges for utility services.

62601 ELECTRICITY

62602 HEATING FUEL

62603 NATURAL GAS

62604 LABORATORY GAS

62605 WATER AND SEWER

62606 GARBAGE AND TRASH REMOVAL

62607 PROPANE

**REPAIR AND MAINTENANCE**— Labor, material and overhead cost for maintaining facilities, replacement of carpet, drapes, etc. and Facilities Services billing.

- 62701 BUILDING AND GROUNDS REPAIR AND MAINTENANCE - Labor, material and overhead cost for maintaining facilities, replacement of carpet, drapes, etc. and Facility Services billing.
- 62704 EQUIPMENT REPAIRS AND MAINTENANCE - Maintenance contracts and other repairs for copiers, typewriters, calculators and other equipment.
- 62706 VEHICLE REPAIR AND MAINTENANCE - Repair and maintenance to all State vehicles.
- 627071 FARM EQUIPMENT REPAIR - AES only
- 62743 COMPUTER HARDWARE MAINTENANCE - Costs associated with the repair and maintenance of computers, video conferencing, and video system equipment.
- 62750 SOFTWARE MAINTENANCE - Costs associated with software maintenance contracts including cloud-based services.
- 62799 GENERAL REPAIR AND MAINTENANCE - (Non IT) - For Computer or Software repairs and maintenance refer to 62743 and 62750

**OTHER EXPENSES**

- 62801 DUES - Memberships in organizations where MSU is the institutional member and is required to join (excludes all personal memberships).
- 62802 SUBSCRIPTIONS - Magazines, newspapers, periodicals, directories, technical services. (See 62750 for Software/IT related subscriptions)
- 62804 AES WATER ASSESSMENTS/TAXES
- 62809 EDUCATIONAL/TRAINING EXPENSES – Training costs including light refreshments or meals served during seminars, workshops, professional meetings or conferences. Hospitality Form required for food over \$30. Participant List required.
- 62810 RELOCATION - Includes taxable moving expenses for successful position candidates.
- 62811 AWARDS
- 62815 RECRUITING –Travel, meals, lodging for position candidates and prospective athletes. Not advertising. (See 62316 and 62317 for advertising). Hospitality Form and Participant List required for food over \$30.
- 62817 REGISTRATION FEES - Conference and meeting registrations.
- 62824 ENTERTAINMENT - Costs related to University approved entertainment. A Hospitality Approval Form is required, if over \$30.00. Receipt documentation should include a list of attendees. Typically not used on OSP funds.

- 62827M ADMINISTRATIVE COSTS
- 628271 Administrative fee for CWS
- 628272 Administrative fee for library support
- 628273 Administrative fee for College of Agriculture
  
- 62828 SCHOLARSHIPS & FELLOWSHIPS – Stipends, scholarships, etc.
- 62828F SCHOLARSHIPS - Foundation for Athletics Students only, all others use 62828
  
- 62828M SCHOLARSHIPS – Medical for Athletics Students only, all others use 62828
  
- 62828S SCHOLARSHIPS – SOAF for Athletics Students only, all others use 62828
  
- 62828T SCHOLARSHIPS – Travel
  
- 62841 ROYALTY DISTRIBUTIONS
  
- 62842 ATHLETIC GAME GUARANTEES
  
- 62851 CREDIT CARD MERCHANT FEES
  
- 62853 PUBLIC RELATIONS EXPENSE
  
- 62868 *PARTICIPANT SUPPORT – Typically used only with OSP indices – Must have been specifically budgeted in the Grant. Please use codes below*
  
- 62868C PARTICIPANT SUPPORT – Contracted Services - Services listed under participant support. Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits). Requires Hospitality Approval Form for food over \$30.00
  
- 62868M PARTICIPANT SUPPORT – Miscellaneous - Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits). Requires Hospitality Approval Form for food over \$30.00
  
- 62868S PARTICIPANT SUPPORT – Scholarship - Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits).
  
- 62868T PARTICIPANT SUPPORT – Travel - Travel listed under participant support. Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits).
  
- 62869 ATHLETIC TRAINING TABLE
  
- 62886 PURCHASING CARD DEFAULT - Balance MUST be zero.
  
- 62889 ADMIN ASSESSMENT FEE - Fee assessed on designated accounts.
  
- 62899 OTHER Expenses

**GOODS PURCHASED FOR RESALE**

- 62917 MERCHANDISE DISCOUNT - RLUFS Only.
- 62999 GOODS PURCHASED FOR RESALE - To be used by revenue producing centers ONLY when a product is purchased, inventoried and then resold. Includes Student Health Service purchases for resale

### **CAPITAL**

- 63106 COMPUTER/TERMINALS – Over \$5,000.
- 63125 LIBRARY BOOKS - Library books and reference material with a life expectancy greater than one year. Reserved for use by the Library
- 63199 EQUIPMENT - New equipment which is of a non-consumable nature; has an estimated life expectancy of more than one year; and cost equal to or greater than \$5,000.00. (Includes shipping, handling & installation costs)
- 63299 LIVESTOCK - Includes the cost of horses, cattle, sheep, goats, swine, poultry and other live non-expendable animals.
- 63401 SOFTWARE – Costs associated with computer software purchases of \$100,000 or more (Including initial charges for software setup and implementation). All non-capitalized software purchases refer to 62249
- 64101 LAND - Includes the purchases of land, new landscaping, mineral rights or land easements.
- 64299 BUILDING - Including the contract price of structures housing people, animals, equipment or material, additions and new carpeting or drapery (where they have not been previously installed or permanently attached).
- 69301 CAPITAL LEASES-PRINCIPAL - Principal portion of lease payments on items which will become State property.
- 69302 CAPITAL LEASES-INTEREST - Interest portion of lease payments on items which will become State property.

### **RECHARGES**

- 61998 RECHARGES-PERSONAL SERVICES - Approved University recharges paid for Personal Services. (Often used with revenue code 53350)
- 62881 RECHARGE - Personal Services.
- 62882 RECHARGE - Operating Expenses. (Often used with revenue code 53350)
- 62883 RECHARGE – Equipment. (Often used with revenue code 53350)
- 62998 RECHARGES-OPERATING EXPENSE - Approved University recharges paid for Operations. (For cost of goods sold.) (Often used with revenue code 53734)