

## **Expense Account Codes**

### **621SRV Contracted Services**

Includes professional and nonprofessional services that may involve the receipt of either a product or a process. Includes all the service provider's costs incurred during performance of the service if those costs are passed on to the State, such as travel expenses, supplies, and materials.

### **622SUP Supplies**

Includes consumable commodities purchased for inventory or immediate consumption. Includes articles and commodities that are consumed or materially altered when used.

### **623COM Communications**

Includes the cost of transmitting messages.

### **624TRA Travel**

Includes the cost of transportation on public conveyances, such as airplanes, trains, buses, and taxicabs. Also includes charges paid to the State Motor Pool and meals, lodging, per diem and mileage allowances when privately owned vehicles are used for transportation. This category also includes non-employee travel not associated with 621XX - Other Services. The cost of operating State-owned vehicles is not included in this category (see 622XX -Supplies). This category does not include repair/maintenance of transportation vehicles (see 627XX - Repair & Maintenance).

### **625RNT Rent**

Charges paid for the use of equipment, land, or buildings.

### **626UTL Utilities**

Charges paid for utility services

### **627MNT Repairs & Maintenance**

Includes all labor, materials, and overhead of maintaining State property, facilities, or equipment in working order (including the cost of repair and maintenance contracts). If a campus maintains its own repair and maintenance work force, labor charges are classified under the personal services category (61XXX). The costs of any activity that results in substantial improvement or increase in the life of a capital asset is not recorded in this category. These costs are properly treated as capital outlay.

### **628OTH Other**

Other Expenses-General Expenditures for other general expenses that do not fall under any other category, are nonrecurring, and for an immaterial amount. May be used for budget purposes when specific expenditures cannot be identified at the time of budget development.

### **629CGS Cost of Goods Sold**

Includes raw materials purchased for manufacture or processing of articles for ultimate resale; merchandise purchased for the purpose of resale to the public without further processing; freight-in or other handling or processing charges, including the cost of freight to point of sale. Payroll costs relating to handling, storing or processing goods that will be resold are charged to 61XXX - Personal Services.

### **631CEQ Capital Equipment**

Purchase of equipment, livestock, and intangible assets. It also includes capital leases and installment purchases of equipment.

## 621SRV Contracted Services

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 & Professional Services	Payments made to an expert who is hired, usually for a short period, for professional and/or consultant's technical advice/opinions. These are for outside services only and should have a contracted services agreement.
62103	Tree-related Services	Payment made for contracted service relating to trees
62104	Insurance & Bonds	Payments made to State Risk Management or an insurance company to protect the University against losses through fire, accident, and theft.
62105	Janitorial Services	Payments made for cleaning and/or maintenance that are normally provided by an outside vendor. Payments are made on a per job or per contract basis
62106	Laboratory Testing	Payments made for laboratory services provided by either on- or 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 Costs	Monthly charge from the Dept. of Administration for processing of checks
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 physicians or other suppliers or providers of medical or health care services. This can be from an internal or external provider
62117	Room & Board	Payments made for room or board charges incurred by a participant (ex: sports camps, special events, summer programs, etc.).
62119	Dentistry	Payments for dental services performed by external providers
62122	Audit Fees	Expenses directly related to acquiring auditing services
62126	Contractor Payment-Utilities	Payment made for contracted service related to utilities
62127	Other Legal Costs	Payments made for punitive damages, including those related to physical injury or physical sickness; for any compensatory damages for nonphysical injuries or sickness, such as employment discrimination or defamation; and for any other taxable damages
62128	Newspaper Clipping Service	Payments made for contracted service related to newspaper clippings
62131	Substitute Teacher	Payments made to school districts for substitute teaching
62132	Fire Suppression Services	Payments made for contracted services related to fire suppression

62134	Honorariums/Speakers	Payments made to a special guest lecturer, especially a professional in the field.
62135	Consulting Services-Training	Payments made to internal or external providers for training purposes
62136	Information Technology Services	Payments made for web design or maintenance to an internal or external provider
62142	Disk Storage Services-D of A	Payments to Dept. of Administration for disk storage expenses
62143	Security Protection	Payments made to provide security service for University buildings and grounds, armored car service, or special events.
62144	Networking services – D of A	Miscellaneous Dept. of Administration network costs not associated with their primary network services.
62145	Food Service Expense	Expenditures for the Office of Sponsored Programs seminar expenses
62146	Commissions	Commissions paid to Campus Partners our student loan collection agency
62147	Subcontract Payments	Payment to an off-campus organization contracted to provide a significant portion of the work to be performed on an externally funded contract in order for the university to fulfill the goals of a sponsored agreement. Payments are up to \$25,000
62148	SABHRS Administrative Costs	Support costs paid to Dept. of Administration for SABHRS and allocated to affiliate campuses.
62155	Fire Protection Payments	Payments made for contracted services related to fire protection.
62156	Work Study Contracts	Expenditures for the employer-share of work study wages for students enrolled at one campus and working on a different campus
62157	Printing Services-Internal	Expenditures for the production of printed material provided by an internal provider that includes layout and design services (i.e. posters, brochures, fliers).
62160	Employee Background Checks	Payments for background checks conducted on potential employees.
62164	Performance Fees	Expenditures for concerts and other entertainment functions (i.e. Adams Center events).
62165	Temporary Services	Expenditures for short-term personnel services provided on a contractual basis by an outside firm (i.e. Express Personnel Services, A to Z Personnel, etc.). Such persons are not employees of the University.
62168	ISD Read/Write Charges–D of A	Payments for mainframe processing charges at the state SABHRS Support Center for mainframe processing charges
62169	Contracts-Non Profits	Services paid to external providers that have nonprofit status. Must meet W-9 status.
62172	Computer Processing-D of A	Payments to Dept. of Administration for equipment services (i.e. processing time) for data processing services. See 62173 for Non Dept. of Administration.
62173	Computer Processing-Non D of A	Payments to internal or external vendors for equipment services (i.e. processing time) for data processing services. See 62172 for Dept. of Administration.

62174	Data Network-D of A	Payments to Dept. of Administration for computer processing for development and enhancement projects.
62175	System Development-D of A	Expenditures to the Computer Services Division of the Dept. of Administration for systems development and support (i.e. programming costs, data entry costs).
62176	System Development-Non D of A	Payment to internal or external providers for computer programming and/or data entry services.
62178	Info Center Services-D of A	Payment for charges related to submission of a batch job that accesses an Integrated Database Management Systems. This account used at Dept. of Administration's discretion.
62181	Data Network-Non D of A	Payments to internal or external providers for computer processing or development and enhancement projects.
62182	Info System Services-Non D of A	Payments to internal or external providers for computer system or application software maintenance expenses.
62183	Operational Support-D of A	Payment to Dept. of Administration for data entry and word processing expenses.
62184	Operational Support-Non D of A	Payment to internal or external providers for data entry and word processing expenses.
62185	Info System Services-D of A	Payment to Dept. of Administration for miscellaneous information systems expenses such as training, consulting, and equipment leases.
62186	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.
62187	Records Storage	Payments to Montana Internet for records storage
62189	Recycle State-Owned Electronic	Recycling fees for Electronics
62190	Printing & Graphics-D of A	Expenditures for the production of printed material provided by the State Publications and Graphics Office.
62191	Printing	Expenditures for the production of printed material provided by an external provider which includes layout and design services. Examples are: posters, brochures, fliers and publications
62192	Graphic Art Services	Payment to external provider for providing graphics (i.e. monograms, embroidery, embossing, nametags).
62195	Professional Services-Internal	Payments made to another department who is hired, usually for a short period, for professional and/or consultant's technical advice/opinions. This is for internal transactions excluding.
62198	MSU Internal Assessment-Operations	Inter-department elimination for on campus services

## 622SUP Supplies

62202	Athletic & Recreational Supplies	Expenditures needed for athletic activities and events (i.e. athletic tape, socks, and jerseys).
62203	Clothing & Personal Supplies	Apparel that is customized with department name for identification purposes or uniforms or clothing furnished by the department when specialized clothing is required.
62204	Educational Supplies	Expenditures for materials used for instructional purposes (i.e. Presentation Technology charges).
62205	Food Supplies	Food purchased for meal preparation only.
62205A	Frozen Foods	Frozen foods purchased for meal preparation.
62206	Housekeeping Supplies	Expenditures for items used in maintaining lodging facilities (i.e. rugs, clocks, and blinds).
62207	Disposal Briefs	Expenditures for supplies used in experimentation, observation, or practice in a field of study (i.e. goggles, aprons, test tubes, flasks and plates).
62208	Laboratory Supplies	Payments for laboratory supplies for research projects
62209	Medical & Hospital Supplies	Expenditures for an item that is used for a medical purpose. Equipment must be <\$5000.
62210	Minor Equipment	Any equipment including furniture (other than office equipment, computer software, and computer hardware) with the cost of each individual item or system <\$5,000.
62212	Photo Reproduction Supplies	Expenditures for photo reproduction supplies
62213	Professional Supplies	Payments for professional supplies
62214	Printing Supplies	Expenditures for the production of printed material provided by either internal or external providers that normally does not include layout and design (ex: business cards, letterhead, notepads, and forms).
62215	Vehicular Supplies	Expenditures for purchase of automotive supplies.
62216	Gasoline	Gasoline used in transportation vehicles.
62217	Plumbing Supplies	Expenditures for purchase of plumbing supplies.
62218	Carpentry Supplies	Expenditures for purchase of carpentry supplies.
62219	Forms-Central Stores	Expenditures for preprinted forms purchased directly from Property & Supply at the State.
62220	Forms-Non State Provider	Expenditures for preprinted forms purchased from internal or external provider, not including Property & Supply at the State.
62221	Ammunition	Expenditure for purchase of ammunition.
62222	Drug Supplies	Expenditure for drugs used in patient services (i.e. Curry Health Center).

62223	Training Supplies	Expenditures for supplies or items used in training sessions (i.e. whiteboards).
62224	Maps Charts & Pamphlets	Expenditures for purchase of maps, charts or pamphlets to be used in instructional or administrative departments
62225	Books & Reference Materials	Expenditures for purchase of books, periodicals, and reference materials made by instructional or administrative departments.
62226	Paper-Central Stores	Expenditures for generic paper supplies purchased directly from Property Supply at the State.
62227	Building & Grounds Materials	Expenditures for supplies used for building and grounds.
62228	Radio Supplies	Expenditures for radio supplies and equipment.
62229	Shop Supplies & Tools	Expenditures for shop supplies, tools, and minor equipment <\$5,000.
62231	Photographic Supplies	Expenditures for photographic supplies and equipment <\$5,000 non-processing (i.e. cameras, frames, and matting).
62232	Safety & Security Supplies	Expenditures for special safety or security equipment.
62233	Paper-Non State Provider	Expenditures for paper, both internal and external provider, not including Property and Supply at the State (i.e. blank paper, copy paper, inkjet, and laser computer paper).
62234	Tire Chains	Payments for tire chains
62236	Office Supplies-Central Stores	Expenditures for materials used in an office such as pens, machine tapes, staplers, binders, wastebaskets, paper clips, etc. purchased from Property & Supply at the State.
62238	Minor Office Equipment \$1000-4999)	Expenditures for office equipment with the cost of each individual item <\$5,000 (i.e. calculator, fax machine)
62239	Microfilm Supplies	Purchases of Microfilm
62240	Inspection & Field Supplies	Expenditures for inspections and field supplies
62241	Office Supplies	Expenditures for materials used in an office such as pens, machine tapes, staplers, binders, wastebaskets, paper clips, bottled water, etc. not including Property & Supply at the State. State provider see 62236.
62242	Diesel Fuel	Diesel fuel used in transportation vehicles.
62243	Weed Control	Expenditures for weed control products.
62244	Chemicals	Expenditures for chemicals.
62245	Computer Equipment <\$5,000	Payment for computer hardware when each individual item is <\$5,000.
62247	Shoes	Payments for employee shoes required for their jobs or when specialized attire is required

62249	Minor Software	Purchase of software when individual license is <\$5000.
62250	Pro-Card	Default account for Procard charges. All charges posted to 62250 needs to be moved to appropriate account code.
62251	Meat	Meat purchased for meal preparation
62252	Dairy	Dairy products purchased for meal preparation.
62253	Produce	Produce purchased for meal preparation.
62254	Bakery	Bakery products purchased for meal preparation.
62255	Promotional Aids	Expenditure for items used for promotion of the University (ex: T-shirts and logo items).
62256	Janitorial-Central Stores	Janitorial and cleaning supplies purchased from Property and Supply at the State. Non-State provider see 62295
62257	Laundry Supplies	Supplies used for institutional laundry. See 62107 for external laundry services (i.e. Missoula Textiles).
62258	Linens & Bedding	Expenditures for linen and bedding.
62259	Kitchen Supplies	Expenditures for dietary and cafeteria tableware and kitchen utensils.
62261	G&C Software (\$1000-\$4999)	Expenditures for Office of Research and Sponsored Programs Software (\$1000-\$4999)
62262	G&C Hardware (\$1000-\$4999)	Expenditures for Office of Research and Sponsored Programs Hardware (\$1000-\$4999)
62263	Veterinary Supplies	Expenditures for supplies used for veterinary care. This could include vaccines and other products used for prevention of disease in animals, antibiotics, drugs, salves, physics, and other medicinal products used in the treatment of animal diseases.
62264	Grocery	Miscellaneous food items purchased for meal preparation.
62266	Electrical Supplies	Expenditures for purchase of electrical supplies.
62267	Paper Products	Expenditures for paper goods, both internal and external (i.e. paper plates and napkins).
62268	G&C Minor Equipment (\$1000-\$4999)	Expenditures for Office of Research and Sponsored Programs equipment (\$1000-\$4999)
62269	Costumes/Scenery/Scripts	Expenses for supplies unique to the performing arts (i.e. costume supplies, theatrical prop, and building materials).
62270	Commencement Supplies	Expenditures for commencement and graduation ceremonies (i.e. diplomas certificates, banners). See 62102 for pianist and ushers.
62275	Poultry	Poultry purchased for meal preparation.
62278	Beverages	Beverages purchased for meal preparation.
62279	Red Meat	Red meat purchased for meal preparation.

62280	Program Expense	Materials consumed in the conduct of a specific activity identified by a program name, but for which a separate, specific account code has not been established.
62281	Feed Supplement	Expenditures for animal feed supplement
62282	Ink	Expenditures for printer and copier ink.
62283	Grain	Expenditures for grain for feed and planting
62290	Office Supplies	Expenditures for items purchased r Campus Quick Copy.
62292	Pork	Pork purchased for meal preparation.
62293	Publication	Expenditures for items purchased at Campus Quick Copy.
62294	Tree Marking Paint	Expenditures for tree marking paint
62295	Janitorial Supplies	Janitorial and cleaning supplies purchased from internal or external provider, not including Property and Supply at the State.
62297	Propane Vehicle Fuel	Expenditures for Propane Vehicle Fuel



## 623COM Communications

62303	Fax & Tele-graph/gram/type	Expenditures associated with fax transmissions.
62304	Postage & Mailing	Expenditures include postage meter charges, purchase of postage stamps and payments made to the USPS for the receipt or forwarding of mail.
62305	Parcel Delivery Services	Expenditures for parcel delivery including United Parcel Services (UPS), FedEx, and DHL.
62307	Messenger Services-D of A	Expenditures for messenger services for the Department of Administration
62308	Post Office Box Rental	Expenditures for post office box rentals.
62309	Local Advertising-Non Recruitment	Expenditures for local advertising not including recruitment. (i.e. Advertising Campus Events)
62310	Nat'l/Internat'l Advertising-Non Recruiting	Expenditures for advertising non recruitment information nationally and internationally.
62311	Advertising-Radio Non Recruitment	Expenditures for non-recruitment radio advertising.
62312	Advertising-Prof Fees Non Recruitment	Expenditures for professional fees for non-recruitment advertising.
62313	Advertising-TV Non Recruitment	Expenditures for non-recruitment TV advertising.
62315	Advertising-Newspaper Non Recruit	Expenditures for non-recruiting newspaper advertising
62316	Employment Ads-Out of State	Expenditures for out of state advertising for employment.
62317	Employment Ads-In State	Expenditures for in state advertising for employment
62319	Cellular Phones	Expenditures for use of cellular phones, including taxes.
62320	Two Way Video	Expenditures for two way video conferencing.
62322	Teleconferences	Expenditures for conference calls.
62323	Video Site-Mgmt. Expense	Expenditures for video site management. (i.e. MetNet)
62324	Video Site-Vendor Expense	Expenditures for video site vendor. (i.e. MetNet)
62370	Telephone Equipment-D of A	Expenditures for yearly line charge from Dept. of Administration.

62371	Telephone Equipment-Non D of A	Expenditures for non-Dept. of Administration telephone equipment
62372	Telephone-Add/Move/Change	. Expenditures to add move or change telephones.
62373	Telephone Equipment Maintenance	Expenditures for telephone equipment maintenance
62374	Internet Services-Non D of A	Expenditures for internet services - non Dept. Of Administration
62375	Off Premise Extension	Expenditures for off premise extensions.
62376	Local Voice Circuits	Expenditures for local voice circuits
62377	Long Distance Voice Circuits	Expenditures for long distance voice circuits
62378	Voice Circuit-Add/Move/Change	Expenditures to add, move, or change voice circuits.
62379	Local Data Circuits	Expenditures for local data circuits.
62380	Long Distance Data Circuits	Expenditures for long distance internet.
62381	Data Circuits-D of A	Expenditures for annual networking charge.
62382	Data Circuits-Add/Move/Change	Expenditure to add, move or change a data circuit.
62385	Long Distance-D of A	Long distance expenditures for Dept. of Administration transactions.
62386	Long Distance-Non D of A	Long distance expenditures for non-state providers.
62387	Credit Card Calls	Expenditures for credit card calls
62389	Telephone Directories	Expenditures for telephone directories

## 624TRA Travel

62401	In State Personal Car Mileage	Expenditures for in state personal car mileage
62402	In State Commercial Transport	Expenditures for in state commercial transport
62403	In State Aircraft Rental	Expenditures for rental of aircraft in state.
62404	In State Motor Pool	In state motor pool
62405	In State Other	Expenditures for authorized travel within the state of Montana, excluding in-state lodging.
62407	In State Meals-Non Overnight	Expenditures for meal per diems for non-overnight authorized travel within the state of Montana.
62408	In State Lodging	Expenditures for authorized travel lodging within the state of Montana
62409	In State Car Rental	Expenditures for car rentals for authorized travel within the state of Montana.
62410	In State Meals-Overnight	Expenditures for in state meals-overnight
62411	Out of State Personal Car Mileage	Expenditures for reimbursement for personal car mileage authorized for travel out of state
62412	Out of State Commercial Transport	Expenditures for commercial transport for authorized travel out of state.
62413	Out of State Aircraft Rental	Expenditures for rental of aircraft for authorized travel out of state.
62415	Out of State-Other	Expenditures for authorized travel within the United States (excluding Montana).
62417	Out of State Meals	Expenditures for meal per diems for non-overnight authorized travel within the United States (excluding Montana).
62418	Out of State Lodging	Expenditures for out of state lodging
62419	Out of State Car Rental	Expenditures out of state car rental
62424	Special Fees	Expenditures for special fees incurred in authorized travel status
62426	Foreign Travel	Expenditures for authorized travel outside of the United States (including Canada).
62430	Out of State Meals Overnight	Expenditures for out of state meals overnight
62431	In State Personal Car Mileage-Training	Expenditures for in state personal car mileage-training
62438	In State Lodging-Training	Expenditures for in state lodging-training
62451	Out of State Meals Overnight-Training	Expenditures for out of state meals when staying overnight for training purposes
62494	Non-Employee Mileage	Expenditures for non-employee mileage
62495	Non-Employee Meals	Expenditures for non-employee meals
62497	Non-Employee Lodging	Expenditures for authorized travel within the state of Montana by someone who is not an employee of MUS.
62498	Non-Employee Travel	Expenditures for authorized travel within the United States (excluding Montana) or foreign travel by someone who is not an employee of MUS.

62499	Travel-General	Expenditures for travel that do not fall under any other category, are non-recurring, and for an immaterial amount. May be used for budget purposes when specific expenditures cannot be identified at the time of budget development.
-------	----------------	--

**625RNT Rent**

62501	Rent Land Lease	Expenditures made to lease land (i.e. grazing or radio tower land).
62504	Office Equipment-Rent	Expenditures made to rent office equipment (i.e. postage meter or speaker phone).
62505	Non Office Equipment-Rent	Expenditures for rental of equipment other than office (i.e. water cooler, rugs, and heaters.).
62506	Postage Meter Rent	Expenditures for postage meter rent
62507	Vehicles-Non Travel	Expenditures for rental of vehicles used to support an event
62508	Educational & Recreational-Rent	Expenditures to rent equipment/facilities for educational and/or recreational purposes (i.e. swimming pool rental, snowshoes, or canoes).
62511	Small Equipment-Rent	Expenditures to rent miscellaneous minor equipment (i.e. lighting equipment or tools).
62512	Storage-Rent	Expenditures made for mini storage space rental.
62513	Heavy Equipment-Rent	Expenditures for rent of heavy equipment.
62514	Film-Rent	Expenditures made to rent media material (i.e. documentary films).
62515	Gas Cylinders-Rent	Expenditures made to rent gas cylinders (i.e. oxygen or calcium nitrate).
62516	Meeting Rooms-Rent	Expenditures made to rent on or off-campus meeting facilities and/or classrooms (i.e. Continuing Education Facility, Gallagher Business Building, or Lubrecht).
62517	Leased Equipment	Expenditures made to lease non-capital equipment (i.e. non-capital lease copiers).
62519	Photo Copy Equipment-Rent	Expenditures for rent of photo copy equipment
62522	Software Programs-Rent	Expenditures made to rent a non-capital software license.
62526	Private Aircraft-Rent	Expenditures made for rent of private aircraft.
62528	Rent-Non D of A Buildings	Expenditures for building rent
62529	Rent-Non State Buildings	Expenditures for rent - non-state buildings storage
62551	Meeting Rooms-Training	Expenditures for meeting rooms - training

**626UTL Utilities**

62601	Electricity	Expenditures for electric power services.
62602	Fuel Oil	Expenditures for heating fuel.
62603	Natural Gas	Expenditures for natural gas services.
62604	Laboratory Gas	Expenditures for gas used in laboratories.
62605	Water & Sewer	Expenditures for water & sewer services.
62606	Garbage & Trash Removal	Expenditures for garbage services.
62607	Propane.	Expenditures for propane

## 627MNT Repairs & Maintenance

62701	Buildings & Grounds	Expenditures for labor, materials, and overhead of maintaining State building & grounds.
62703	Highway Related Items	Expenditures for labor, materials, and overhead of maintaining State office equipment.
62704	Office Equipment	Expenditures for labor, materials, and overhead of maintaining State office equipment.
62705	Shop Plant Industrial Equip	Expenditures for labor, materials, and overhead of maintaining shop and plant industrial equipment.
62706	Vehicles-Passenger	Expenditures for labor and materials for maintaining passenger vehicles.
62707	Vehicles-Non Passenger	Expenditures for labor and materials for maintaining non-passenger vehicles
62708	Vehicles-Due to Accident	Expenditures for labor and materials for repair of vehicles due to accidents.
62709	Radio/Radar (Mntn)	Expenditures for radios/radar in maintenance vehicles
62711	Minor Tools & Instruments	Expenditures for minor tools used for labor and materials used in maintaining State property, facilities, or equipment.
62712	Engineering Equipment	Expenditures for labor, materials, and overhead of maintaining State engineering equipment.
62713	Laboratory Equipment	Expenditures for labor, materials, and overhead of maintaining State laboratory equipment.
62714	Photographic Equipment	Expenditures for labor, materials, and overhead of maintaining State photographic equipment.
62717	Signs-Light & Signal	Expenditure for labor and material for maintenance of signs, lights or signals.
62720	Batteries	Expenditures for batteries used for maintaining State property, facilities, or equipment.
62721	Spark Plugs	Expenditures for spark plugs used for maintaining State property or equipment.
62722	Antifreeze	Expenditures for antifreeze used for maintaining State property or equipment.
62723	Oil Filters	Expenditures for oil filters used for maintaining State property or equipment.
62724	Oil	Expenditures for oil used for maintaining State property or equipment.
62726	Grease & Lube	Expenditures for grease and lube used for maintaining State property or equipment.
62727	Tires & Tubes	Expenditures for tires and tubes used for maintaining State property or equipment.
62728	Cutting Edges & Scarifierteeth	Expenditures for cutting edges and scar used for maintaining State property or equipment.
62730	Paint-Equipment	Expenditures for painting equipment
62731	Paint-Buildings	Expenditures for labor, material, and overhead of maintaining State building paint.
62732	Paint-Traffic Line	Expenditures for paint-traffic lines
62734	Fence Materials	Expenditures for fencing materials
62737	Sign Materials	Expenditures for sign materials
62740	Sand	Expenditures for sand used for maintaining State property or facilities.
62743	Multi-user Computer & Terminals	Expenditures for labor, materials, and overhead of maintaining State multi-user computers and terminals.

62745	Educational Equipment	Expenditures for labor, materials, and overhead of maintaining State educational equipment.
62748	Athletic & Recreational Equipment	Expenditures for labor, materials, and overhead of maintaining State athletic and recreational equipment.
62749	Dorm Student Damage Repair	Expenditures for labor, materials, and overhead for repairing damage to dorm rooms.
62750	Maintenance Contracts	Expenditures for maintenance contracts for labor, materials, and overhead of maintaining State property, facilities, or equipment.
62753	Kitchen Equipment	Expenditures for Kitchen equipment
62756	Household	Expenditures for household purchases used for labor, materials, and overhead of maintaining State property or facilities.
62757	Equipment Repair Parts	Expenditures for equipment repair parts used for labor, materials, and overhead of maintaining State property, facilities, or equipment.
62759	Printing Equipment	Expenditures for labor, materials, and overhead of maintaining State printing equipment.
62764	Repair Photo Copy	Expenditures for photocopy repairs for maintaining State property.
62766	Single User Computer & Terminal	Expenditures for labor, materials, and overhead of maintaining State single-user computers and terminals.



## 6280TH Other

62801	Dues	Expenditures for professional association dues. Memberships are limited to those that enhance the individual's or department's professional status within the University.
62802	Subscriptions	Expenditures for subscriptions to newspapers, magazines, and other periodicals.
62804	Taxes/Assessments/Etc.	Expenditures for miscellaneous taxes and assessments on State-used or owned properties. .
62805	Depreciation Expense	Expenditure to record depreciation of capital assets.
62806	Interest-Non Debt Service	Expenditures for borrowed money, generally a percentage of the amount borrowed. For lease/purchase arrangements, interest expense is the difference between the purchase price and the sum of periodic payments made.
62808	FA Loss on Sales/Dispos als	Expenditure to record loss incurred when an asset is sold or disposed of at less than book value. Book value includes the purchase price, fees, taxes and other charges related to the purchase, less accumulated depreciation.
62809	Education Training Costs	Expenditures associated with employee training conducted internally or externally.
62810	Relocation-Taxable.	Expenditures to move newly hired employees to the University. This is a taxable amount and is included on the Federal Form W-2 and sent to all recipients of moving expense payments or reimbursements
62811	Rewards	Expenditures for awards.
62812	Allowances	Expenditures for allowances.
62814	Tuition	Expenditures for tuition payments.
62815	Recruiting	Expenditures associated with recruiting students or athletes.
62816A	Bad Debt Expense	Expenditures for an uncollectable receivable.
62817	Meetings & Conference Costs	Expenditures for University sponsored meetings which may include light refreshments.
62818	Breakage & Shortages	Expenditures for loss of inventory due to shortage or breakage.
62819	Arbitrage Rebate Tax	Expenditures for Arbitrage Rebate Tax
62821	Theft Loss	Expenditures for loss due to theft.
62822	Freight & Expenses	Expenditures for shipment of goods only when billed separately by carrier.
62823	Licenses	Expenditures for purchases of licenses (i.e. computer, pesticide, swimming pool, electrical renewal, etc.).
62824	Entertainment	Expenditures for official entertainment, community relations, or public relations that are directly related to the objectives of the University (i.e. tickets to shows/sporting events or meals).
62825	Cash Over & Short	Expenditures to record amount of cash Over or short from actual cash on hand. Primarily used by auxiliary operations and Treasury Services.
62826	Job Candidate Expense	Expenditures for food, lodging, and travel incurred by or on behalf of interviewees visiting the University.
62831	Student Loans Prin/Int Cancel	Expenditure for loan cancellation as allowed by federal regulations.
62832	Student Loan Cancel-Military	Expenditure for loan cancellation as allowed by federal regulations.
62833	Student Loan Cancel-Other	Expenditure for loan cancellation as allowed by federal regulations.
62834	Student Loan Cancel-Death	Expenditure for loan cancellation as allowed by federal regulations.
62835	Student Loan	Expenditure for loan cancellation as allowed by federal regulations.

	Cancel-Bankruptcy	
62836	Student Loan Litigation Cost	Expenditure for loan cancellation as allowed by federal regulations
62837	Student Loan Admin Expense	Expenditure for loan cancellation as allowed by federal regulations
62838	Student Loan Collection Expense	Expenditure for loan cancellation as allowed by federal regulations
62839	Student Loan Prin/Int-Assigned	Expenditure for loan cancellation as allowed by federal regulations
62840	NSF Checks	Expenditure for NSF checks charged to University departments.
62841	Royalty Distributions	Expenditures paid to the owner of a right for the use of it (ex: theatrical royalties).
62842	Sporting Event Guarantees	Expenditures for contracted guarantees and gate receipt shares paid to visiting teams.
62844	Livestock Inventory Adjustment	Livestock inventory adjustments
62847	Student Loan Cancel-Teacher 10%	Expenditure for loan cancellation as allowed by federal regulations.
62848	Student Loan Cancel-Teacher 15%	Expenditure for loan cancellation as allowed by federal regulations.
62849	Student Loan Cancel-Teacher 20%	Expenditure for loan cancellation as allowed by federal regulations.
62850	Student Loan Cancel-Teacher 30%	Expenditure for loan cancellation as allowed by federal regulations.
62851	Credit Card Charges	Expenditures assessed by a credit card agency for processing payments made to the University via a credit card (i.e. MasterCard, Visa, or Discover).
62852	Bank Service Charges	Expenditures assessed by a bank for services provided to the University.
62853	Public Relation Expenses	Expenditures for non-instruction activities to promote the University in the community (i.e. candy for homecoming parade or door prizes for recruiting events).
62854	Foreign Exchange	Expenditures assessed to the University for the exchange of foreign currency.
62855	Inventory Adjustment	Expenditures to record expense or negative expense to adjust book inventory to actual physical inventory, or to write off inventory losses.
62857	Sports Event/Meet Expenses	Expenditures by Athletic Department related to participation in a sports event (ex: barricades or traffic candles).
62858	Elevator Inspection Fees	Expenditures for inspection of elevators
62861	Moving Expense-State Agency	Expenditures for work orders performed by the University's Facilities Services for moving bookshelves, files to storage, furniture, etc.
62862	Lobbyist	Expenditures for student lobbyist registration fees

	Registration Fees	
62863	Relocation-Non taxable	Expenditures to move newly hired employees to the University (non-taxable)
62866	Fee Collection Expense	Expenditures for internal or external fee collection.
62868	Participant Support Costs	Expenditures to provide compensation to participants in research programs (i.e. subject reimbursement).
62869	Athletic Training Table	Expenditures associated with Athletic Training.
62871	S/L Princ/Int Canc Health Serv Emp	Expenditure for loan cancellation as allowed by federal regulations.
62872	S/L Princ/Int Canc Law Enforc Emp	Expenditure for loan cancellation as allowed by federal regulations.
62876	Education/Training IT Staff	Expenditures associated with employee training conducted by staff from Information Technology.
62877	Amortization Expense	The expense to record amortization of intangible assets.
62878	Parking Expense	Expenditures for University parking permits. These permits are limited to those necessary for University operations (i.e. day parking passes).
62881	Personnel Services Recharge	Expenditure abatement for internal or external recharge of salary/fringe benefits for University employees.
62882	Operating Expense Recharge	Expenditure abatement for internal recharge of operating expenses.
62883	Equipment Recharge	Expenditure abatement for internal recharge of equipment (ex: capital lease copiers).
62885	Late Payment Interest Penalty	Expenditures for Late Payment Interest Penalty
62886	Procurement Card Default	Default account for Procard charges. All charges posted to 62886 needs to be moved to appropriate account code.
62889A	Internal Assessment-Admin	Administrative fee charged to all designated funds at MSU Bozeman.

**629CGS Cost of Goods Sold**

62901	Raw Materials	Expenditures for the purchase of raw materials used to make a finished product. (i.e. paper for Printing and Graphics and Campus Quick Copy)
62902	Merchandise	Expenditures for merchandise purchased for resale. (i.e. pencils and coffee mugs to be sold in the bookstore.)
62903	Freight-In	Expenditures for the freight charge on an invoice for merchandise or books purchased for resale.
62904	Freight-Out	Expenditures for the outgoing freight charge on an invoice for merchandise or books purchased for resale.
62905	Books	Expenditures for purchase of books for resale.
62906	Freight In (Books)	Expenditures for the freight charge on an invoice for books purchased for resale.
62907	Purchase Returns-Books	Expenditure used for credit memos for returned books.
62908	Purchase Returns-Merchandise	Expenditure used for credit memos for returned merchandise.
62910	Office Supplies	Expenditures for purchase of office supplies for resale.
62917	Merchandise Purchase Discount	Discounts or rebates on merchandise purchases
62919	Postage and Mailing for Resale	Expenditures for postage and mailing purchased for resale.
62929	Computer Software	Expenditures for purchase of computer software for resale.
62930	Food Items for Resale	Expenditures for food items purchased for resale. (ex: Dining Services)
62932	Gifts (UBI)	Expenditures for purchase of gifts for resale that are unrelated business income.

## 631CEQ Capital Equipment

63102	Agricultural & Landscaping	Expenditures for equipment used for agricultural and landscaping purposes w/a purchase price of \$5,000 or more.
63103	Auto & Trucks	Expenditures for vehicles with a purchase price of \$5,000 or more.
63104	Communications	Expenditures for communication equipment with a purchase price of \$5,000 or more.
63105	Construction	Expenditures for equipment used for construction purposes w/ a purchase price of \$5,000 or more.
63106	Computers-life>1yr cost>\$5000	Expenditures for computer hardware (i.e. servers, routers, etc.) with useful life greater than one year and an acquisition cost of \$5,000 or more.
63107	Educational & Recreational	Expenditures for equipment used for educational and/or recreational purposes. Purchase price is \$5,000 or more.
63108	Household	Expenditures for household equipment with purchase price of \$5000 or more.
63110	Marine	Expenditures for marine equipment with a purchase price of \$5,000 or more.
63111	Medical	Expenditures for equipment used in a medical setting with a purchase price of \$5,000 or more.
63112	Office	Expenditures for equipment used in an office setting with a purchase price of \$5,000 or more.
63113	Shop/Plant/Industrial	Expenditures for equipment used in a shop, plant, or an industrial capacity with an acquisition price of \$5,000 or more.
63114	Duplicating	Expenditures for duplicating equipment with a purchase price of \$5,000 or more.
63115	Photographic	Expenditures for photographic imaging equipment with a purchase price of \$5,000 or more.
63116	Laboratory	Expenditures for equipment used in a research lab setting with a purchase price of \$5,000 or more.
63118	Engineering	Expenditures for purchase of engineering equipment with a purchase of \$5,000 or more.
63120	Other Major Maintenance Equipment	Expenditures for equipment used to perform major maintenance work with a purchase price of \$5,000 or more.
63122	Scientific Apparatus	Expenditures for lab equipment consisting of assembled components with a total purchase price of \$5,000 or more.
63123	Fire Suppression Equipment	Expenditures for fire suppression equipment for the Fire Services Training School
63124	Food Service	Expenditures for equipment used in food preparation with a purchase price of \$5,000 or more.
63125	Library Books	Expenditures for books added to the permanent collection of University's established libraries
63127	Films	Expenditures for films added to the permanent collection of University libraries.
63129	Dorm Furniture	Expenditures for dorm furniture that costs \$5,000 or more per item.
63130	Bound Magazines	Expenditures for bound magazines added to the permanent collection of University libraries.
63133	Book Binding	Expenditures for library materials added to University's established libraries (i.e. Mansfield and Law School Libraries).

63134	Single User Computers >\$5000	Expenditures for single user computer with a purchase price of \$5,000 or more.
63135	Museum Artifacts	Expenditures for rare works of art with an acquisition value of \$5,000 or more.