

# Expense Code List

<u>Budget Acct</u>	<u>Budget Title</u>	<u>Account</u>	<u>Description</u>	<u>Expense Description</u>
701B	Travel	70261	In-State Travel	Payments for authorized in state travel expenses
701B	Travel	70262	Out of State Travel	Payments for authorized out of state travel expenses
701B	Travel	70263	Off Campus Instruction Travel	Payments for authorized travel expenses for the purpose of Off-Campus Instruction
701B	Travel	70264	Student Travel	Payments for authorized travel expenses for student travel
701B	Travel	70265	International Travel	Payments for authorized international travel expenses
701B	Travel	70266	Consultant Travel	For non-employee travel expenses when travel expense is billed separately for reimbursement and not included in fee for service.
701B	Travel	70269	Recruitment Travel	Payments for authorized travel expenses for the purpose of recruiting students
701B	Travel	7026B	Registration Fees - Travel	Payments for registration expenses associated with authorized MURC travel
701B	Travel	7026E	Candidate Travel	Payments for authorized travel expenses related to employee recruitment
701B	Travel	70290	Vehicle Rental	Payments for vehicle rental for authorized travel
702B	Equipment	70701	Office Equipment > \$5,000	Office Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
702B	Equipment	70702	Communications Equipment > \$5,000	Communications Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
702B	Equipment	70710	Medical Equipment > \$5,000	Medical Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
702B	Equipment	70720	Research/Educational Equip > \$5,000	Research/Educational Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
702B	Equipment	70730	Household Equip/Furnishings > \$5,000	Household Equipment/Furnishings valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
702B	Equipment	70735	Carpeting > \$5,000	Carpeting valued over \$5,000 CAPITALIZED
702B	Equipment	70740	Building Equipment > \$5,000	Building Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
702B	Equipment	70750	Vehicles > \$5,000	Vehicles valued over \$5,000. Vehicle must be purchased and registered in MURC's name. Title must go to MURC. CAPITALIZED

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702B	Equipment	70760	Farm & Construction Equipment > \$5,000	Farm & Construction Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
702B	Equipment	70780	Other Capital Equipment > \$5,000	Other Capital Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
702B	Equipment	70785	UAV Drones > \$5,000	Unmanned Aerial Vehicles (Drones) valued over \$5,000. (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
702B	Equipment	71700	Computer Equipment > \$5,000	Computer Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
702B	Equipment	71710	Capitalized Computer Software	***This is for capitalized software only*** Computer Software valued over \$5,000 with a useful life greater than 1 year . Annual software licenses are not capital expenditures and should be coded 70543
703B	Supplies	70200	Office Expenses	Consumable supplies normally used in the operation of an office and are normally expendable in nature (e.g. letterhead, copy paper, toner, tape, etc.)
703B	Supplies	70208	Other Program Supplies	Consumable items used directly in projects and not included in any other "supplies" account code (NOT OFFICE SUPPLIES)
703B	Supplies	70341	Recreational Supplies	Any expenditures for athletic or recreational supplies which are not specifically included in any other object code.
703B	Supplies	70343	Clothing Supplies	Articles of clothing purchased or rented for state employees, inmates and patients, e.g., uniforms, linens, blankets, and material purchased for repair and maintenance of the above.
703B	Supplies	70344	Household Supplies	Items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, garbage cans, trash bags, etc.
703B	Supplies	70374	Radioactive Material	Consumable items (radioactive) used directly in research. **Purchases require approval of the Radiation Safety Officer
703B	Supplies	70375	Supplies - Research	Consumable research materials and supplies
703B	Supplies	70376	Supplies - Educational	Consumable educational materials and supplies
703B	Supplies	70377	Supplies - Medical	Consumable medical materials and supplies
703B	Supplies	70379	Animal Charges	Mice/rat charges including maintenance
703B	Supplies	70542	Computer Supplies less than \$5,000	Computer supplies less than \$5,000

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703B	Supplies	70543	Non-capitalized Software Licenses	Software licenses less than \$5,000; and all software licenses with a term of 1 year or less
703B	Supplies	70544	Computer Equipment less than \$5,000	Computer equipment less than \$5,000
703B	Supplies	70585	UAV (Drones) < \$5,000	Unmanned Aerial Vehicles (Drones) valued less than \$5,000
703B	Supplies	71211	Material/Supplies-Cap Asset Project	Material/Supplies purchased for a capital asset project
704B	Contractual	70251	Consultants & Consulting Fees	Agreement with an individual or business to provide consulting services
704B	Contractual	70252	Security Services	Agreement with an individual or business to provide security services
704B	Contractual	70253	Professional Services	Agreement with an individual or business to provide professional services
704B	Contractual	70254	Approved Vendor Contract < \$25,000	Expenditures approved for a limited exclusion from MTDC under a contractual arrangement. Procurements using these account codes require prior approval. Refer to MURC Subaward and Vendor Contract Guidelines for detailed information.
704B	Contractual	70255	Approved Vendor Contract > \$25,000	Expenditures approved for a limited exclusion from MTDC under a contractual arrangement. Procurements using these account codes require prior approval. Refer to MURC Subaward and Vendor Contract Guidelines for detailed information.
704B	Contractual	70257	Contractual Services	Agreement with an individual or business to provide contractual services not specifically included in another contractual account code
704B	Contractual	70258	Contracts-Research, Educational, Med	Contractual agreement for Research, Educational, or Medical services
704B	Contractual	70560	Attorney Legal Service Payments	Payments to attorneys for legal services provided (i.e., indigent defense counsel, other defense counsel, legal research, mental hygiene legal services and other related legal services.) Fees paid to attorneys and associated costs.
704B	Contractual	70570	Attorney Reimbursable Expense	Payments to attorneys for reimbursable expenses such as telephone, travel, postage, expert witness, court reporters, private investigations or other related expenses. Fees paid to attorneys for reimbursable expenses.
704B	Contractual	71282	Subrecipient Disbursement < \$25,000	Expenditures made under a sub-agreement with another entity, for the purpose of carrying out (part of ) the program. For use with Federally funded projects only. Refer to MURC Subaward and Vendor Contract Guidelines for detailed information.

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704B	Contractual	71283	Subrecipient Disbursement > \$25,000	Expenditures made under a sub-agreement with another entity, for the purpose of carrying out (part of ) the program. For use with Federally funded projects only. Refer to MURC Subaward and Vendor Contract Guidelines for detailed information.
705B	Construction	70920	Building Construction	Architectural, engineering and construction costs associated with erecting a structure or land improvements
705B	Construction	71225	Consultant Payments-Cap Asset Proj	Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.
705B	Construction	71431	Building Improvements	Costs associated with improving current structures
705B	Construction	71481	Land Improvements	Costs associated with improving land
705B	Construction	71491	Land Purchases	Purchase of land for construction purposes
705B	Construction	71501	Building Purchase	Purchase of building
706B	Other	70207	Subscriptions and Books	Magazines, newsletters, books and other professional periodicals or publications
706B	Other	70210	Printing & Binding	All types of printing, copying, reproduction and supplies for printing, copying, reproducing and binding charges
706B	Other	70212	Photocopy Expense	Photocopy expenses
706B	Other	70220	Rent-Building	space, storage space
706B	Other	70222	Rent-Hotel Rooms	Rental or lease of hotel rooms for meeting/trianing/conference expense only
706B	Other	70234	Utilities-Garbage Disposal	Utilities-Garbage Disposal
706B	Other	70235	Utilities-Fire Service Fee	Utilities-Fire Service Fee
706B	Other	70236	Utilities-Cable	Utilities-Cable
706B	Other	70239	Utilities-Other	Utilities-Other
706B	Other	7023A	Utilities-Water	Utilities-Water
706B	Other	7023B	Utilities-Sewage	Utilities-Sewage
706B	Other	7023C	Utilities-Recycling	Utilities-Recycling
706B	Other	70241	Telephone-Long Distance	Monthly charges for phone long distance charges. Only allowable to a grant if the charges can be identified as specifically grant related
706B	Other	70242	Telephone-Local Services	Monthly charges for phone service and pole rental. Typicall an indirect expense.
706B	Other	70243	Telephone-Equipment Charges	Monthly charges for telephone equipment. Typically an indirect expense.
706B	Other	70244	Telephone-Installation Charges	Monthly charges for telephone equipment and/or service. Typically an indirect expense.
706B	Other	70245	Internet Service	Monthly charges for internet services.

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706B	Other	70249	Telephone-Other	Other charges for telephone equipment and/or service. Typically an indirect expense.
706B	Other	70256	Background Check	Fees charged for performing background check for potential new-hire employees
706B	Other	70273	Computer Services-Internal	Charges for computer services by University Computing Services
706B	Other	70274	Computer Services-External	Charges for computer services via contract with an external service provider
706B	Other	70300	Rentals - Machine & Misc.	Rental of data processing equipment, computers, printers, copying machines, word processors, telephones, safe deposit boxes, or any other equipment not owned by the spending agency. Includes rental of specific materials or equipment necessary for the production of a program of exhibit except for Training & Development
706B	Other	70307	Capital Lease	Payments made per a lease agreement for the use of equipment for a period of time. Title to the leased equipment passes to MURC at the end of lease.
706B	Other	70308	Operating Lease	Payments made per a lease agreement for the use of equipment for a period of time. Title to the leased equipment passes to MURC at the end of lease.
706B	Other	70310	Association Dues	Dues for membership in associations that benefit MURC or the funding agency. Also for an employee's current professional licensing fee that is necessary to perform his or her current job or enable the employee to remain current in the job related field. Typically an indirect expense.
706B	Other	70312	Fire, Auto, Other Insurance	Premiums paid for fire, auto or other insurance
706B	Other	70320	Insurance Costs	All premiums for casualty, liability, vehicle insurance, employee bond and fidelity insurance. Request for payments to outside insurers must be approved by State Board of Risk and Insurance Management
706B	Other	70321	General Liability & Property Ins-BRIM	Management
706B	Other	70322	Malpractice Insurance-BRIM	Management
706B	Other	70323	Self Insurance - Malpractice	Management
706B	Other	70330	Food Products	For purchase of food and food products
706B	Other	70350	Other Advertising	Newspaper ads for legal public notice requirements, procurement bids, radio and television spots, special sponsorships, publicity advertising to include pamphlets, road maps, and billboards. These expenses must not be incurred for personal or social purposes, nor merely reciprocal in nature.

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706B	Other	70351	Promotional Expense	Newspaper ads, radio and television spots, special sponsorships for publicity advertising. Check with MURC Compliance to determine allowability from a specific grant funded program.
706B	Other	70352	Employment Advertising	Newspaper, magazine, or other ads for the purpose of recruiting employees. Check with MURC Compliance to determine allowability from a specific grant funded program. Recruiting must be approved in advance by both MURC Compliance and MU Human Resource Services and must be coordinated with MU Human Resource Services.
706B	Other	70360	Vehicle Operating Expense	Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood. Do not use for lease purchase items. If rental relates to capital expenditures use appropriate expense code.
706B	Other	70380	Routine Maintenance Contracts	Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.
706B	Other	70411	Cellular Telephones	For MU and MURC employees, must be paid via a Stipend on a PAR. Refer to MURC Cell Phone & Internet Stipend Policy for guidance.
706B	Other	70428	Meeting/Training Costs	Costs associated with internal and external meetings, training, and development. Participants may include faculty, staff, students, or individuals outside of the University. Allowable costs include materials, food, supplies, video conferencing fees, facility rental, etc. Does not include travel, participant payments or consultant fees.
706B	Other	70430	Educational Training Stipends	Fixed sums paid regularly to a non-employee outside participant attending training. The allowance is for performance of work and is subject to income tax.
706B	Other	70471	Utilities - Electricity	Utilities - Electricity
706B	Other	70472	Utilities - Gas	Utilities - Gas
706B	Other	70510	Miscellaneous Expense	object code.
706B	Other	70512	Defaulted Pcard Expense	MURC Compliance Only
706B	Other	70516	ID Points Card	ID OFFICE USE ONLY
706B	Other	70517	Automobile Allowance	For MU and MURC employees, must be paid via a stipend on a PAR.
706B	Other	70518	Gifts & Contributions	Money given without deliverables expected.
706B	Other	70525	Clinical Trial Patient Costs	Reimbursement to hospital for patient costs related to clinical trial
706B	Other	70526	Study Participant Payments	Payments to study participants in the form of gift cards. Payments are taxable as income to the recipient & participants must be provided with a tax notice to study subjects. **IRB approval required.

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706B	Other	70533	Postage/Postal Expenses	Charges for mailing (US Postal Service), UPS, FedEx, DHL and other shipping service companies.
706B	Other	70591	Student Activities	Expenses relating to activities for students including expenses for student group meetings.
706B	Other	70611	Office Equipment Repairs	Labor and/or material used in the repair or maintenance of office equipment.
706B	Other	70612	Communication Equipment Repairs	Labor and/or material used in the repair or maintenance of communication equipment
706B	Other	70620	Research & Educational Equip Repair	Labor and/or material used in the repair or maintenance of equipment located in the classroom or laboratories. Also, for repairs or maintenance of any medical equipment.
706B	Other	70630	Household/Bldg Equipment Repairs	Labor and/or material used in the repair and maintenance of equipment normally located within a repair or machine shop, custodial equipment such as floor polishers, dorm furniture such as a refrigerator, and heating and air-conditioning system repairs.
706B	Other	70640	Routine Maintenance Buildings	Labor and/or materials used for maintenance or to make repairs to a building either internally or externally. Includes inspection/certification of fire hydrants, fire extinguishers, fire alarms, and automated security systems. Normally an indirect expense.
706B	Other	70650	Vehicle Repairs	Repair of vehicles used primarily for individual(s) transportation; autos, vans, buses, station wagons, aircraft (i.e., fixed wing and helicopters). This object code is to be used for repairs considered major repairs as opposed to regular maintenance.
706B	Other	70660	Routine Maintenance of Grounds	Labor and/or materials for maintenance activities, such as painting fencing, planting annual flowers, stenciling or striping of parking areas, etc. Typically an indirect expense.
706B	Other	70670	Farm & Construction Equip Repairs	Labor and/or material for repair and amintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.
706B	Other	70680	Other Repairs & Alterations	Labor and/or materials for repairs to power tools, hand tools, and miscellaneous small equipment. This object code should be used for repair or maintenance of occupational equipment or athletic equipment and any other repairs and alterations for object codes not classified above.
706B	Other	70831	Awards to Individuals and Groups	Awards paid to individuals or groups. Awards may be for grants, gifts, or in recognition of an achievement or prize. No goods or services are received in exchange for the award. Individual awards may be taxable and reported on 1099-MISC as "Other Income"

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706B	Other	70838	Grants in Aid - Tuition	Payments made to Marshall University on behalf of students for payment of tuition for enrollment in a degree-eligible program.
706B	Other	7083A	Scholarships & Scholarship Stipends	An amount paid for the benefit of a student at an educational institution to aid in the pursuit of studies. Only the portion used for qualifying educational expenses may be excluded from the recipients income. Tax reporting of non-qualifying scholarship income is the recipients responsibility.
706B	Other	7083B	Fellowships	A payment made for the benefit of an individual to aid in the pursuit of study or research. No goods or direct services are received by the payor in this type transaction. Only the portion used for qualifying educational expenses may be excluded from the recipients income. Tax reporting of non-qualifying fellowshp income is the recipients responsibility.
706B	Other	7083C	Stipends	A fixed sum of money paid to non-employees periodically for services or to defray expenses. Amounts paid are taxabel to the recipient and reportable on IRS Form 1099-MISC. Parent and educational stipends where a service is not received will be reported as "Other Income" on 1099-MISC. Payments for service or participation will be reported as "Non-employee Compensation."
706B	Other	7083D	Speaker Honorarium	Payment to a presenter, performer, or speaker. Payments to individuals will be reported on IRS Form 1099-MISC as "Non-employee Compensation"
706B	Other	71560	Medical Service Payments	Amount paid to hospital or physician for medical services
706B	Other	71570	Leasehold Improvements	Payments for improvements to University owned buildings totalling less than \$100,000. Not capitalized. (Building improvements in excess of \$100,000 must be capitalized, please use appropriate expense account from "construction" budget group
706B	Other	79995	Moving Expenses	Expenses associated with moving a new employee for which MURC has agreed to pay. This may be a taxable benefit to the employee, reportable on the employees W2
707B	Agency - Vested Equipment	79982	Agency - Vested Equipment	Equipment to which grantor agency retains title, regardless of the item's cost
601B	Salary	600MH	Marshall Health Salary	
602B	Benefits	699MH	Marshall Health Benefits	