

Account	Description	Budget Acct	Budget Title	Expense Description
70261	In-State Travel	701B	Travel	Payments for authorized in state travel expenses
70262	Out of State Travel	701B	Travel	Payments for authorized out of state travel expenses
70263	Off Campus Instruction Travel	701B	Travel	Payments for authorized travel expenses for the purpose of Off-Campus Instruction
70264	Student Travel	701B	Travel	Payments for authorized travel expenses for student travel
70265	International Travel	701B	Travel	Payments for authorized international travel expenses. Refer to MURC Travel Policy and MURC Travel Procedures for specific instructions and required approval.
70266	Consultant Travel	701B	Travel	For non-employee travel expenses (consultant, mentor, outside speakers...) when travel expense billed separately for reimbursement and not included in fee for service.
70269	Recruitment Travel	701B	Travel	Payments for authorized travel expenses for the purpose of recruiting students
7026B	Travel - Registration Fees	701B	Travel	Payments for registration expenses associated with authorized MURC Travel
7026E	Candidate Travel	701B	Travel	Payments for authorized travel expenses related to employee recruitment
70290	Vehicle Rental	701B	Travel	Payments for vehicle rental for authorized travel

Account	Description	Budget Acct	Budget Title	Expense Description
70701	Office Equipment > \$5,000	702B	Equipment	Office Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
70702	Communications Equipment > \$5,000	702B	Equipment	Communications Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
70710	Medical Equipment > \$5000	702B	Equipment	Medical Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
70720	Research/ Educational Equip>\$5000	702B	Equipment	Research/Educational Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
70730	Household Equip/Furnishings>\$5000	702B	Equipment	Household Equipment/Furnishings valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
70735	Carpeting > \$5000	702B	Equipment	Carpeting valued over \$5,000 CAPITALIZED
70740	Building Equipment > \$5000	702B	Equipment	Building Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit) CAPITALIZED
70750	Vehicles > \$5000	702B	Equipment	Vehicles valued over \$5,000. Vehicle must be purchased and registered in MURC's name. Title must go to MURC. CAPITALIZED
70755	MU Owned Vehicles	702B	Equipment	Vehicles valued over \$5,000. Vehicle must be purchased by and registered to Marshall University. Title must go to Marshall University. NOT CAPITALIZED
70760	Farm & Construction Equip>\$5000	702B	Equipment	Farm & Construction Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit.) Must be purchased, titled and registered in MURC's name. CAPITALIZED
70780	Other Capital Equipment > \$5000	702B	Equipment	Other Capital Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit.) CAPITALIZED
70785	UAV Drones > \$5,000	702B	Equipment	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
71700	Computer Equipment > \$5000	702B	Equipment	Computer Equipment valued over \$5,000 (Value for single item or multiple items/pieces that when combined form a single functioning unit.) CAPITALIZED
71710	Capitalized Computer Software	702B	Equipment	***This is for capitalized software only**** Computer Software valued over \$5,000 and with a useful life greater than 1 year Annual software licenses are not capital expenditures and should be coded 70543.

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70200	Office Expenses	703B	Supplies	Consumable supplies normally used in the operation of an office and are normally expendable in nature (e.g. letterhead, copy paper, toner, tape, etc.)
70208	Other Program Supplies	703B	Supplies	Consumable items used directly in projects and not included in any other "supplies" account code (NOT OFFICE SUPPLIES)
70341	Recreational Supplies	703B	Supplies	Any expenditures for athletic or recreational supplies which are not specifically included in any other object code.
70343	Clothing Supplies	703B	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.
70344	Household Supplies	703B	Supplies	items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, garbage cans, trash bags, etc.
70374	Radioactive Material	703B	Supplies	Consumable items (radioactive) used directly in research. ****Purchases require approval of the Radiation Safety Officer.
70375	Supplies-Research	703B	Supplies	Consumable research materials and supplies
70376	Supplies-Educational	703B	Supplies	Consumable educational materials and supplies
70377	Supplies-Medical	703B	Supplies	Consumable medical materials and supplies
70379	Animal Charges	703B	Supplies	Mice/rat charges including maintenance
70542	Computer Supplies less than \$5,000	703B	Supplies	Computer supplies less than \$5,000
70543	Non-capitalized Software Licenses	703B	Supplies	Software licenses less than \$5,000; and all software licenses with a term of 1 year or less.
70544	Computer Equipment less than \$5,000	703B	Supplies	Computer equipment less than \$5,000
70585	UAV (Drones) < \$5,000	703B	Supplies	Unmanned Aerial Vehicles (Drones) valued less than \$5,000
71211	Material/Supplies-Cap Asset Projec	703B	Supplies	Material/Supplies purchased for a capital asset project

Account	Description	Budget Acct	Budget Title	Expense Description
70251	Consultants & Consulting Fees	704B	Contractual	Agreement with an individual or business to provide consulting services
70252	Security Services	704B	Contractual	Agreement with an individual or business to provide security services
70253	Professional Services	704B	Contractual	Agreement with an individual or business to provide professional services
70254	Approved Vendor Contract < \$25,000	704B	Contractual	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.
70255	Approved Vendor Contract > \$25,000	704B	Contractual	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.
70257	Contractual Services	704B	Contractual	Agreement with an individual or business to provide contractual services not specifically included in another contractual account code
70258	Contracts-Research,Educational,Med	704B	Contractual	Contractual agreement for Research, Educational or Medical services
70560	Attorney Legal Service Payments	704B	Contractual	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
70561	Lobbying Activity	704B	Contractual	Payments to attorneys or professional consultants for governmental relations services including: assess government funding opportunities, target opportunities for MU, and advance the University's funding agenda by meeting with key agency personnel, sponsors, and Congressional leaders
70570	Attorney Reimbursable Expense	704B	Contractual	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
71282	Subrecipient Disbursement < \$25000	704B	Contractual	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.
71283	Subrecipient Disbursement > \$25000	704B	Contractual	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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70920	Building Construction	705B	Construction	Architectural, engineering and construction costs associated with erecting a structure or land improvements
71225	Consultant Payments-Cap Asset Proj	705B	Construction	Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.
71431	Building Improvements	705B	Construction	Costs associated with improving current structures
71481	Land Improvements	705B	Construction	Costs associated with improving land
71491	Land Purchases	705B	Construction	Purchase of land for construction purposes
71501	Building Purchase	705B	Construction	Purchase of building

Account	Description	Budget Acct	Budget Title	Expense Description
70207	Subscriptions and Books	706B	Other	Magazines, newsletters, books and other professional periodicals or publications.
70210	Printing & Binding	706B	Other	All types of printing, copying, reproduction and supplies for printing, copying, reproducing and binding charges.
70212	Photocopy Expense	706B	Other	Photocopy expenses
70220	Rent - Building	706B	Other	Rental or lease of real estate, storage rooms for meetings, buildings, office space, storage space.
70222	Rent - Hotel Rooms	706B	Other	Rental or lease of hotel rooms for meeting / training / conference expense only- ***Not for travelers' hotel rooms***
70234	Utilities-Garbage Disposal	706B	Other	Utilities-Garbage Disposal
70235	Utilities-Fire Service Fee	706B	Other	Utilities-Fire Service Fee
70236	Utilities-Cable	706B	Other	Utilities-Cable
70239	Utilities-Other	706B	Other	Utilities-Other
7023A	Utilities-Water	706B	Other	Utilities-Water
7023B	Utilities-Sewage	706B	Other	Utilities-Sewage
7023C	Utilities-Recycling	706B	Other	Utilities-Recycling
70241	Telephone-Long Distance	706B	Other	Monthly charges for phone long distance charges. Only allowable to a grant if the charges can be identified as specifically grant related
70242	Telephone-Local Service	706B	Other	Monthly charges for phone service and pole rental. Not an allowable expense for most sponsored projects.
70243	Telephone-Equipment Charges	706B	Other	Monthly charges for telephone equipment. Not an allowable expense for most sponsored projects.
70244	Telephone-Installation Charges	706B	Other	Installation charges for telephone equipment and/or service. Not an allowable expense for most sponsored projects.
70245	Internet Service	706B	Other	Monthly charges for internet service
70249	Telephone-Other	706B	Other	Other charges for telephone equipment and/or service. Not an allowable expense for most sponsored projects.
70256	Background Check	706B	Other	Fees charged for performing background check for potential new-hire employees
70273	Computer Services-Internal	706B	Other	Charges for computer services by University Computing Services
70274	Computer Services-External	706B	Other	Charges for computer services via contract with an external service provider
70300	Rentals - Machine & Misc.	706B	Other	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 or exhibit except for Training and Development.
70307	Capital Lease	706B	Other	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 end of lease.
70308	Operating Lease	706B	Other	Payments made per a lease agreement for the use of equipment for a period of time. Title to the leased equipment remains with the lessor.
70310	Association Dues	706B	Other	Dues for membership in associations that benefit MURC or the funding agency. Also for an employee's current professional licensing fee that is necessary (i.e., required) to perform his or her CURRENT job or enable the employee to remain current in the job related field. Not an allowable expense for most sponsored projects.
7032	Fire, Auto, Other Insurance	706B	Other	Premiums paid for fire, auto or other insurance

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70320	Insurance Costs	706B	Other	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.
70321	General Liability&Property Ins-BRIM	706B	Other	Liability & Property Insurance Premiums paid to Board of Risk & Insurance Management
70322	Malpractice Insurance-BRIM	706B	Other	Malpractice Insurance Premiums paid to Board of Risk & Insurance Management
70323	Self Insurance - Malpractice	706B	Other	Malpractice Insurance Premiums paid to Board of Risk & Insurance Management
70330	Food Products	706B	Other	For purchase of food and food products
70350	Other Advertising	706B	Other	Newspaper ads for legal public notice requirements, procurement bids, radio and television spots, special sponsorships, publicity advertising to include pamphlets, road maps, and bill boards. These expenses must not be incurred for personal or social purposes, nor merely reciprocal in nature.
70351	Promotional Expense	706B	Other	Newspaper ads, radio and television spots, special sponsorships for publicity advertising. Check with MURC Compliance to determine allowability from a specific grant funded program.
70352	Employment Advertising	706B	Other	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
70360	Vehicle Operating Expense	706B	Other	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.
70380	Routine Maintenance Contracts	706B	Other	Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.
70411	Cellular Telephones	706B	Other	For MU and MURC employees, must be paid via a Stipend on a PAR Refer to MURC Cell Phone & Internet Stipend Policy for guidance.
70428	Meeting / Training Costs	706B	Other	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.
70430	Educational Training Stipends	706B	Other	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.
70471	Utilities-Electricity	706B	Other	Utilities-Electricity
70472	Utilities-Gas	706B	Other	Utilities-Gas
70510	Miscellaneous Expense	706B	Other	Allowable supplies or services which cannot be classified under any other object code.
70512	Defaulted P'Card Expenses	706B	Other	MURC COMPLIANCE USE ONLY for unreconciled P'card expenses charged to the cardholder's designated default funding source
70516	ID Points Card	706B	Other	ID OFFICE USE ONLY
70517	Automobile Allowance	706B	Other	For MU and MURC employees, must be paid via a stipend on a PAR
70518	Gifts & Contributions	706B	Other	Money given without deliverables expected.
70525	Clinical Trial Patient Costs	706B	Other	Reimbursement to hospital for patient costs related to clinical trial

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70526	Study Participant Payments	706B	Other	Payments to study participants in the form of cash or gift cards. Payments are taxable as income to the recipient and participants must be provided with a Tax Notice to Study Subjects. * Human subject research payments require IRB approval
70533	Postage/Postal Expenses	706B	Other	Charges for mailing (US Postal Service), UPS, FedEx, DHL and other shipping service companies
70591	Student Activities	706B	Other	Expenses relating to activities for students, including expenses for student group meetings.
70611	Office Equipment Repairs	706B	Other	Labor and/or material used in the repair or maintenance of office equipment
70612	Communication Equipment Repairs	706B	Other	Labor and/or material used in the repair or maintenance of communication equipment
70620	Research & Educational Equip Repair	706B	Other	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.
70630	Household/Bldg Equipment Repairs	706B	Other	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.
70640	Routine Maintenance Buildings	706B	Other	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 not allowable under most sponsored project agreements.
70650	Vehicle Repairs	706B	Other	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.
70660	Routine Maintenance of Grounds	706B	Other	Labor and/or materials for maintenance activities, such as painting fencing, planting annual flowers, stenciling or striping of parking areas, etc. Normally not allowable under most sponsored project agreements.
70670	Farm & Construction Equip Repairs	706B	Other	Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.
70680	Other Repairs & Alterations	706B	Other	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.
70831	Awards to Individuals and Groups	706B	Other	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"
70838	Grants in Aid - Tuition	706B	Other	Payments made to Marshall University on behalf of students for payment of tuition for enrollment in a degree-eligible program.
7083A	Scholarships & Scholarship Stipends	706B	Other	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 recipient's income. Tax reporting of non-qualifying scholarship income is the recipient's responsibility.
7083B	Fellowships	706B	Other	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 recipient's income. Tax reporting of non-qualifying fellowship income is the recipient's responsibility.

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7083C	Stipends	706B	Other	A fixed sum of money paid to non-employees periodically for services or to defray expenses. Amounts paid are taxable 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".
7083D	Speaker Honorarium	706B	Other	Payment to a presenter, performer, or speaker. Payments to individuals will be reported on IRS Form 1099-MISC as "Non-employee Compensation"
71560	Medical Service Payments	706B	Other	Amount paid to hospital or physician for medical services.
71570	Leasehold Improvements	706B	Other	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.)
79995	Moving Expenses	706B	Other	Expenses associated with moving a new employee for which MURC has agreed to pay (i.e. moving co., travel, hotel, etc.) This may be a taxable benefit to the employee, reportable on the employee's W-2.

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79982	Agency-Vested Equipment	707B	Agency-Vested Equipment	Equipment to which grantor agency retains title, regardless of the item's cost.