### Commitment Item / GL Account Listing and Descriptions

#### Material Group

<table>
<thead>
<tr>
<th>Operating Expenditures</th>
<th>Commitment Item / GL Account Listing and Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please use the following list of Commitment Items / GL Accounts for all operating expenditures.</td>
<td></td>
</tr>
</tbody>
</table>

### 605 Postage/Freight

- **00852 605110 Postage**
  - Postage
  - Bulk mailing, Pre-sort postage. Internal postage chargebacks. All postage related expenses (including Postage permit fees) except commercial carrier.

- **00852 605130 Freight/Shipping**
  - Freight/Shipping
  - Commercial carrier services (i.e. UPS, FedEx). Freight/shipping charges attached to invoices for equipment/supply delivery.

### 606 Telecommunications Charges

- **00772 606110 Local Telephone Service**
  - Telecommunications Charges
  - Local service including line and usage (i.e. Frontier).

- **00772 606115 Long Distance Telephone Service**
  - Long Distance Telephone Service
  - Non-Admin Long distance, toll free (800 service), and calling card service.

- **00772 606130 Telephone Equipment Installation**
  - Accounting and Budget use only.
  - Telecom/IT use only. One-time service provider charges for installing or changing telephone equipment or service.

### 607 Advertising

- **00772 606140 SSHNetCharges**
  - Accounting and Budget use only.
  - State System SSHEnet line and internet charges

- **00901 609130 Cellular Phones**
  - Accounting and Budget use only.
  - Wireless communication devices and usage - campus cell phones (i.e. Verizon).

### 608 Subscriptions

- **00772 609130 Local/University Documents**
  - Accounting and Budget use only.
  - Subscriptions for periodicals, either hard copies or online. Books purchased that are not related to the North Hall Library.

### 609 Memberships

- **00988 609100 Memberships & Dues**
  - Accounting and Budget use only.
  - Membership and/or dues paid to organizations and associations.

### 610 Printing & Duplicating

- **00908 610100 Printing & Duplicating**
  - Accounting and Budget use only.
  - Copies made at off-campus venues, as well as on-campus through the University copiers (chargebacks). Directional and/or informational signage used for rooms or events (non-contracted vendor).

- **00908 610130 Printing Services, Contracted**
  - Accounting and Budget use only.
  - Contracted off-campus printing services (i.e. brochures, Mansfieldian magazine, business cards, directional and informational signage used for rooms or events).

### 615 Travel

- **00220 615110 General Travel**
  - Accounting and Budget use only.
  - All travel (lodging, meals, transportation, etc.) and mileage expenses for University and non-university students/personnel, speakers, performers, consultants, travel related to contracted services (when specifically broken out on contract), etc.

- **00220 615115 Training/Develop Travel**
  - Accounting and Budget use only.
  - Faculty and staff expenses relating to attending conferences/workshops/training, including conference/seminar registration fees.

- **00220 615120 Administrative Travel**
  - Accounting and Budget use only.
  - All allowable expenses when reimbursing employee directly.

- **00220 615130 Teaching Travel**
  - Accounting and Budget use only.
  - Mileage to teach courses in other locations or supervise student teachers/interns.

- **00220 615140 Human Resources Recruitment Travel**
  - Accounting and Budget use only.
  - Human Resource use only. Candidate travel expenses - hotel, car rental, mileage, etc. Also include in this account HR executive recruitment travel expenses, e.g., RPA.

- **00220 615150 Athletic Recruiting & Scouting Travel**
  - Accounting and Budget use only.
  - Athletic team use only. Travel related to athlete recruitment and scouting trips.

- **00220 615160 Athletic Team Travel**
  - Accounting and Budget use only.
  - All athletic team travel - buses, hotels, meals, etc.

- **00220 615170 Student Recruitment Travel**
  - Accounting and Budget use only.
  - Travel related to student recruitment, college fairs registration fees.

- **00220 615175 Student Travel**
  - Accounting and Budget use only.
  - All University student travel expenses (buses, tickets, field trips, etc.).

### 616 Webinars

- **00788 616000 Conference/Seminar Registration**
  - Webinars
  - Webinars

### 620 Computing & Data Processing

- **00260 620100 Computing/Data Processing**
  - Accounting and Budget use only.
  - All system access and hardware repair and maintenance. Not for use with maintenance agreements for desktop computers and laptops - use #630225.

- **00252 620200 Software**
  - Accounting and Budget use only.
  - Software expenses such as PC and mainframe software, operating systems, and data base management systems.

- **00252 & 00836 620230 Software License Fees & Maintenance**
  - Accounting and Budget use only.
  - Software licensing fees and maintenance fees.

### 625 Professional Services & Honoraria

- **00892 625210 Legal Services**
  - Accounting and Budget use only.
  - Payments to attorneys for legal services, immigration services, arbitration.

- **00892 625220 Accounting & Auditing**
  - Accounting and Budget use only.
  - Accounting and Auditing service.

- **00804 625225 Collection Fees**
  - Accounting and Budget use only.
  - Accounting and Auditing.

- **00804 625230 Cash Management Fees**
  - Accounting and Auditing use only.
  - Accounting and Auditing.

- **00804 625235 Trust Services Fees**
  - Accounting and Auditing use only.
  - Accounting and Auditing.

- **00804 625240 Bond Accounting Fees**
  - Accounting and Auditing use only.
  - Accounting and Auditing.

- **00804 625245 Bond Maintenance Fees**
  - Accounting and Auditing use only.
  - Accounting and Auditing.

- **00804 625246 Bond Issuance Costs**
  - Accounting and Auditing use only.
  - Accounting and Auditing.

- **00804 625250 Credit Card Fees**
  - Accounting and Auditing use only.
  - Accounting and Auditing.

- **See list List SRVC below**
  - Accounting and Auditing use only.
  - Specialized Services that do not fall into any of the other “625” categories.

- **00964 625330 Hazardous Waste Removal**
  - Accounting and Budget use only.
  - Hazardous waste.

- **00880 625335 Clinical Services**
  - Accounting and Budget use only.
  - Physician services. Athletic physicals. Medical testing and analysis (blood samples, flu shots…). Ambulance (paramedic) services. Psychiatric or psychological consulting services.
### Commitment Item / GL Account Listing and Descriptions

<table>
<thead>
<tr>
<th>Material Group</th>
<th>Available Commitment Items (GL)</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>00196</td>
<td>625400</td>
<td>Honoraria/Stipends/Speakers</td>
<td>An honorarium is a payment made in appreciation for a professional favor provided to the University by an individual who cannot, or does not want to, charge for his/her special professional services. Use this account when the University determines the amount to be paid to the individual (sometimes the individual may suggest an amount for reimbursement, but does not have a specified rate). Stipends are payments to non-campus personnel to defray expenses or encourage participation in research. Stipends are generally associated with grants and payment is usually made to the project director and/or an appropriate responsible individual, who is responsible to distribute the funds to the participants, who in turn, must sign a form verifying receipt and specified dollar amount of receipt. Examples include payments to research subjects for participating in a study. Speaker fees are payments in which the amount to be paid for a specific service is determined by the speaker. Speakers may include subject-matter experts, guest authors, artists and performers. The speaker must provide an invoice as documentation for payment of the fee. <strong>Note:</strong> associated travel, when broken out separately from the fee, should be charged to General Travel #61500.</td>
</tr>
<tr>
<td>00788</td>
<td>b25440</td>
<td>CO-OP Teachers</td>
<td>Fees paid to CO-OP and participating teachers.</td>
</tr>
<tr>
<td>630</td>
<td>Custodial, Security, &amp; Other Services</td>
<td>Costs of contracted services for custodial, maintenance and repairs services performed by non-university personnel (other than hardware/software maintenance - see &quot;620&quot;), non-capital construction services (general, electrical, plumbing, HVAC) and other contracted services not listed under &quot;620&quot; - Professional Services &amp; Honoraria. Costs in this category are often repetitive (cleaning or maintenance service), non-customized (repair or copier maintenance) and not necessarily unique (vendor chosen based on price instead of specific skill). Outcome is usually tangible - clean ducts, new plumbing, a dishwasher that works.</td>
<td></td>
</tr>
<tr>
<td>0086</td>
<td>630100</td>
<td>Warranty Expenses</td>
<td>Warranty expenses</td>
</tr>
<tr>
<td></td>
<td>630200</td>
<td>Contracted Services</td>
<td>This account is to be used for contracted services for maintenance, repairs or personnel services that are non-professional (see &quot;620&quot; above) or office equipment/hardware or software (#63020) related, or do not fall into any other &quot;630&quot; categories below.</td>
</tr>
<tr>
<td></td>
<td>630215</td>
<td>Contracted Personnel Services</td>
<td>Human Resources use only. Contracted non-university personnel. Expenses related to contracted services for employee searches (excluding travel where broken out). Contracted Temp Services used by Human Resource Department.</td>
</tr>
<tr>
<td></td>
<td>630225</td>
<td>Contracted Maint. - Office Equip</td>
<td>Maintenance contracts on all office equipment - computers, copiers (including overages), printers, laptops, mailing equipment, etc.</td>
</tr>
<tr>
<td>00756-Biding</td>
<td>6056-000</td>
<td>Contr Maintenance - Buildings &amp; Grounds</td>
<td>Maintenance/Repairs related to Buildings and Grounds: Maintenance contracts from outside sources for building and ground related services such as: janitorial services, elevators, air conditioning, security systems, sprinkler and fire related systems, plumbing, HVAC, electric, etc.</td>
</tr>
<tr>
<td>635</td>
<td>Insurance - Accounting and Budget Use Only</td>
<td>Premium payments for automobile, leased vehicles, Athletics (secondary insurance), employee liability, tort claims, excess property insurance coverage, employees' blanket bonds, fine arts coverage, boiler and machinery coverage.</td>
<td></td>
</tr>
<tr>
<td>640</td>
<td>Electric - For Facilities Management and Administrative/Accounting Use Only</td>
<td>Electric utility bills.</td>
<td></td>
</tr>
<tr>
<td>641</td>
<td>Gas - For Facilities Management and Administrative/Accounting Use Only</td>
<td>Gas utilities. Do not include purchases of oil and gasoline for motor vehicles (these expenses should post to 660435-Motorized Equip Supplies and 660430-Motorized Fuels/Gasoline, respectively).</td>
<td></td>
</tr>
<tr>
<td>642</td>
<td>Oil - For Facilities Management and Administrative/Accounting Use Only</td>
<td>Oil for utilities. Do not include purchases of oil and gasoline for motor vehicles (these expenses should post to 660425-Lubricating Oil and 660430-Motorized Fuels/Gasoline, respectively).</td>
<td></td>
</tr>
<tr>
<td>646</td>
<td>Other Utilities - For Facilities Management and Administrative/Accounting Use Only</td>
<td>Includes water, sewage, trash, cable television, and other utilities not specifically identified in GL &quot;640&quot;, &quot;641&quot; or &quot;642&quot; above.</td>
<td></td>
</tr>
<tr>
<td>650</td>
<td>Rental/Operating Lease-Equipment</td>
<td>Rental or lease of equipment, machinery, vehicle, and other items not specifically mentioned.</td>
<td></td>
</tr>
<tr>
<td>651</td>
<td>Rental-Lease-Real Estate</td>
<td>Rent for leasing land, buildings, and structures. Expenditures must be supported by a fully executed lease agreement.</td>
<td></td>
</tr>
<tr>
<td>660</td>
<td>Supplies</td>
<td>Costs of supplies consumed or used in the day-to-day operation of offices, departments, or in the classroom (i.e. paper, envelopes, writing tools, lab supplies, audio-visual supplies, printing supplies, etc.). Also included are non-capital equipment (including EDP equipment), furniture, wearing apparel (i.e. University police uniforms), and supplies and materials used in connection with the performance of general housekeeping duties, and gasoline and diesel motor fuels.</td>
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</tr>
</tbody>
</table>

**See list List Eq_Sp_below**

- **660100** Office Supplies
  - **Day-to-day office supplies ONLY** (ex: printer paper, envelopes, pens, pencils, toner/ink cartridges etc.)
- **660125** Equipment (noncapital)
  - Equipment under $5,000, Media Equipment (noncapital) and EDP Equipment (noncapital). Examples include projectors, cameras, dvd players and audio/visual materials and supplies, computers, hard drives, printers, laptops, iPad, servers, lab equipment, fitness equipment. Please note: Do not use this GL for Computers or Copiers if a Lease/Rental or for care plans or license agreements - please refer to the GL area of #620 Computing & Data Processing.
- **660130** Furniture & Furnishings & Fixtures (noncapital)
  - Items under $5,000 - examples include blinds and curtains, paintings, carpets, stand alone panels and furniture.
- **660200** Technology Related Supplies
- **660235** Contracted Laundry
  - Contracted Laundry
- **660300** Educational Supplies
  - Classroom and educational supplies - text books, blackboards, maps, musical supplies, art supplies, training materials, computerized test units for student testing, etc.
- **660330** Chemicals
  - Facilities use only - chemicals.
- **660315** Lab Supplies
  - Supplies used in a lab - includes flasks, test tubes, vials, trays, solutions and solvents, centrifuge tubes, thermometers, etc. Also includes live animals and supplies related to their care, upkeep and testing. Do not use for art supplies (#660300).
- **660400** Maintenance Supplies
  - Replacement and repair parts for buildings, grounds and equipment (except motor vehicles). Examples include replacement lamps, gravel for road repairs, deicing salt, swimming pool maintenance, electrical supplies, etc.
00300 660416 Grounds Supplies Facilities use only - trees, shrubs, plants, hanging baskets, grass seed, mulch, fertilizers, topsoil, small maintenance tools for upkeep of lawn.

00428 660420 Housekeeping Supplies Paper towels, toilet tissue, hand soap, cleaning supplies, bedding, kitchenware.

00588 660430 Motor Fuels/Gasoline Gasoline for state vehicles and motorized equipment.

00532 660435 Motorized Equip Supplies Oil for campus vehicles and equipment. Parts necessary for operation of motor vehicles - tires, batteries, etc.

00572 660440 Water Chemicals Facilities use only, Water treatment plant supplies, Deer pool supplies.

00356 660600 Athletic Supplies Athletic use only. Supplies relating to Athletics that are not used for team practice or competition, like supplies for athletic camps. Any "field" related supplies use #660620.

00356 & 00548 660610 Athletic Game Clothing & Equipment Athletic use only. Athletic expenses related to team practice or competition and athletic camps (Ex: jerseys, uniforms (including embroidery services), game balls, screen printing, etc.).

00356 660615 Athletic Awards & Banquets Athletic use only. All expenses related to Athletic Awards (seniors, special athletic recognition) or Banquets (seniors, MU individual team event)

00356 660620 Athletic Field Supplies Athletic field related supplies (ex: paint for marking, etc.)

00140 660700 Other Supplies This account should be used infrequently. Account is for supplies that do not fit into any other "660" account. Examples include allowables according to the PASSHE Expenditures of Public Funds and MU Supplemental Policy and have a prior approval from VP F&A like trophies, plaques, awards or any other token of appreciation, flowers for University ceremonies and promotional items (mugs, pens, hats, etc.).

00356 660710 Recreational Supplies Supplies related to intramural, academic camps, and outdoor activities - examples include batting cage nets, baseballs, portable goal posts, camping supplies. Note: this is used for NON-MU Athletic Department supplies.

00548 & 00140 660715 Wearing Apparel Clothing - examples include police uniforms, facility personnel shirts, and T-shirts that are allowable expenditures according to the PASSHE Expenditures of Public Funds and MU Supplemental Policy and have a prior approval from VP F&A.

660800 Library Materials & Supplies North Hall Library use only.

660815 Library Binding North Hall Library use only.

660820 Library Journal Subscriptions (Print) North Hall Library use only.

660825 Library Journal Subscriptions (Micro) North Hall Library use only.

660827 Library Journal Subscriptions (Electronic) North Hall Library use only.

660830 Inventory Loan North Hall Library use only.

660835 Library Electronic Database Subscriptions North Hall Library use only. Subscriptions and on-going fees for electronic databases.

660836 Library Books (Electronic) North Hall Library use only. Subscriptions, on-going fees, and one-time payments for purchases of eBooks.


660847 Library A-V (Audio) North Hall Library use only. Audio materials.

690110010 Contractor Food Services SODEXO food purchases ONLY.

6901130 Other Food Supplies All food supplies (ex: bottled water, grocery store food purchases, refreshments, etc.) according to PASSHE Expenditures of Public Funds and MU Supplemental Policies. Please note: all food purchases (including camps and grant funded activities) need a prior approval, NO EXCEPTIONS.

672 672000 Refunds To Grantors Accounting and Budget use only.

675 675100 Plant Interest Exp Accounting and Budget use only.

690 690110 Chancellor's Office Pymt (1/2 of 1%) Accounting and Budget use only.


690125 Indirect Expense Accounting and Budget use only.

690130 Miscellaneous Other Expense Accounting use only.

690135 Grant Funds Distributed Accounting and Budget use only.

Capital Expenditures

The following object codes are for capitalized expenditures. In order to be considered capital, the asset must cost at least $5,000.00 and have at least a two year useful life. Installation, alterations and freight costs should be included in the asset cost to be capitalized and charged to the appropriate capital expenditure object code. Building and land improvement projects may have certain expenditures less than $5,000.00; however, they should be charged to the corresponding fixed asset object code since the total cost of the project is considered an asset.

700 Land - Purchase price and all acquisition costs of land purchased by the University

700000 Land Acquisition Accounting use only. All costs associated with the purchase of land

710 Buildings and Structures - Any structure erected to stand more or less permanently; and designed for human use and occupancy or as shelter for animals or goods. Total asset cost will include: excavation, foundation, framing, floor structure, roof structure, exterior wall, interior construction, fees, permits, and building service systems, plumbing, sewage, HVAC, lighting, electricity, elevators, fire protection, emergency power systems) and all permanently attached fixtures and fixed equipment (boilers, compressors, generators, etc.). A purchase including the acquisition of both land and buildings requires that the cost be allocated between the assets.

710000 Buildings All costs associated with the purchase or construction of a building. Does not include the cost of land. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit) (Accounting assigns number)

720 Building Improvements - Improvements or enhancements which extend the useful life of the building. This includes additions, roof replacements, installation of elevators, replacement of air conditioning or heating systems, installation of fire protection systems, replacement of plumbing and wiring and other major renovations.

720000 Building Improvements All costs associated with improvements or enhancements to existing buildings which extend the useful life of the building. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit). (Accounting assigns number)

730 Improvements other than Buildings - Physical changes in or appurtenances to land that increase the utility of the land. Examples include landscaping, paving, curbing, roads, parking lot construction, sidewalk improvements, utility distribution systems, tracks, basketball and tennis courts, artificial turf, fences, retaining walls, sewers, bridges, drainage facilities and major landscaping projects which are of a capital nature.

730000 Land Improvements All costs associated with projects that increase the utility of the land. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit). (Accounting assigns number)
<table>
<thead>
<tr>
<th>Material Group Codes</th>
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</tr>
</thead>
<tbody>
<tr>
<td>00348</td>
<td>EQ_SP_MUSIC_THEATRE</td>
</tr>
<tr>
<td>00356</td>
<td>EQ_SP_ATHELETICS</td>
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<tr>
<td>00364</td>
<td>EQ_SP_AV_ELECTRONICS</td>
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<tr>
<td>00372</td>
<td>EQ_SP_BLDG_MAINT</td>
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<td>00380</td>
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<td>00388</td>
<td>EQ_SP_FIRE_PROTCTION</td>
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<td>00396</td>
<td>EQ_SP_FIRST_AID_SAFETY</td>
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<tr>
<td>00508</td>
<td>EQ_SP_SECURITY_ACCESS</td>
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<tr>
<td>00516</td>
<td>EQ_SP_WATER_TREATMENT</td>
</tr>
<tr>
<td>00524</td>
<td>EQ_SP_WELDING</td>
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</tbody>
</table>

For questions regarding use of accounts, please contact Jason Welch @ 4148, Terri Hoffman @4163, Tammy Felondis @4885.