Office of Sponsored Programs

Account Code Roll-ups by Budget Category

*Source: OMB Circular A-21. The following list is intended as a resource tool for budget preparation and other budget and expenditure related tasks on Sponsored Research funding.

Account code groupings reflect how expenses will 'roll-up' into broader budget/expenditure categories.

Salary

A-21, Section D and Section J-10

- 61123 Contract Faculty
- 61124 Contract Professional
- 61125 Classified Employees
- 61126 Graduate Teaching Assistants
- 61127 Graduate Research Assistants
- 61128 Contract Administrator
- 61130 Summer Session Salaries
- 61131 Classified Employees Overtime
- 61132 Contract Faculty Extra Comp
- 61140 Cont Admin-Extra Comp
- 61141 Cont Prof-Extra Comp
- 61199 Salaries - General
- 61201 Regular
- 61202 Hourly-Overtime
- 61223 Hourly-Classified Employees
- 61224 Hourly-Non-Classified Employees
- 61225 Students
- 61226 Federal Work Study
- 61227 Federal Summer Work Study
- 61299 Wages - General
- 61308 Incentives
- 61308L HB13 Pmt in Lieu of Raise

Benefits

A-21, Section D and Section J-10

- 61401 FICA
- 61402 Retirement-Other
- 61402C ORP - Staff TIAA CREF
- 61403 Group Insurance
- 61404 Workers Compensation Insurance
- 61409 Medicare Tax
- 61410 State Unemployment Tax
- 61411 Teachers Retirement
- 61413 FERS Retirement
- 61414 CSRS Retirement
- 61415 TIAA-CREF Retirement
- 61415A TIAA-CREF Retirement 1% HB95
- 61416 TRS Option 1
- 61417 OFLT
- 61418 Peace Officers Retirement
- 61419 FERS/CSRS Health/Life
- 61420 Thrift Savings Plan
- 61422 Graduate TA/RA Fee Waiver
- 61422G NR Graduate TA/RA Reduced Waiver
- 61499 Benefits - General

Repair & Maintenance

A-21, Section J-30

- 62701 Buildings and Grounds
- 62704 Office Equipment
- 62706 * Vehicles - Passenger (Mntn)
- 627071 Farm Equipment
- 62743 Multi-user Computer & Terminals
- 62750 Software Maintenance
- 62799 General - Repairs & Mntn
- 62858 * Elevator Inspection Fees

Travel
A-21, Section J-53

62401 In-State personal Car Mileage
62402 In-State Commercial Transport
62403 In-State Aircraft Rental
62404 In-State State Motor Pool
62405 In-State Travel - Other
62406 In-State No Receipt Lodging
62407 In-State Meals - Taxable
62408 In-State Lodging
62409 In-State Car Rental
62410 In-State Meals Overnight
62413 Out of State Aircraft Rental
62414 Out of State Motor Pool
62415 Out of State Travel - Other
62416 Out of State No Receipt Lodging
62417 Out of State Meals (for taxable meals only)
62418 Out of State Lodging
62426 Foreign Travel
62436 In-State No Receipt Lodging - Training
62447 Out of State No Receipt Lodging - Training
62451 Out of State Meals Overnight - Trng
62494 Non-employee Travel Mileage
62495 Non-employee Travel Meals
62497 Non-Employee In-State Lodging
62498 Non-employee Travel (students & foreign travel for students)
62499 General - Travel
62810 Relocation - Taxable (see also A-21, section J-42)
62815 * Recruiting (see also A-21, section J-42)
62817 Meetings/Conference Costs (see also A-21, section J-32)
62863 Relocation - Non-Taxable (see also A-21, section J-42)

Communication
A-21, Section J-9

62303 Telegraph-Gram/Teletype/Fax
62304 Postage and Mailing
62305 United Parcel Service Charges
62307 Messenger Services - D of A
62309 * Advertising Nonrecruitment (see also A-21, section J-1)
62315 * Advertising-Newspaper-No Recruite (see also A-21, section J-1)
62316 Employment Ads Out of State (see also A-21, sections J-1 and J-42)
62317 Employment Ads In State (see also A-21, sections J-1 and J-42)
62319 * Cell Phones
62320 Two-Way Video/Video Conferencing
62322 Teleconferences
62371 * Telephone Equip Chrg/Non D of A (formerly 62370- monthly telephone service from MSU)
62374 * Internet Services/Non D of A
62386 Long Distance/Non D of A
62387 Credit Card Calls
62399 General - Communications
623B0 ITSD Voice Services
623B3 ITSD Pass-Through NTSB
623B4 ITSD Long Distance (formerly 62385)

* only with sponsor approval; will require FM approval

Contracted Services
A-21, Section J-31

62101 Appraiser Fees
62102 Consultant & Professional Services
62104 Insurance and Bonds (see also A-21, sections J-7 and J-25)
62106 Laboratory Testing
62107 Laundry
62115 Photographic Services
62116 Medical Services

6219 Dentistry
62127 Other Legal Fees
62132 Fire Suppression Services
62134 Honorariums/Speakers
62135 Consulting and Prof Serv - Training (see also A-21, section J-51)
62136 IT Consulting & Prof Serv
62143 Security Protection
62145 * OSP Seminar Expenses
62149 MCO Incentives
62156 Work Study Contracts
62160 Background Checks
62164 Performance Fees
62164 Temporary Services
62172 Computer Processing - DofA
62173 Computer Processing - Non D of A
62174 Data Network Services/D of A
62182 Misc. Info Sys Serv/Non D of A
62186 Hazardous Waste Disposal
62190 Printing/Publ and Graphics (see also A-21, section J-39)
62191 Printing/Other Provider (see also A-21, section J-39)
62192 Graphic Arts Services
62198 Higher Ed Interdept Elim
62199 General - Contracted Services
62878 General - Parking Services

Supplies A-21, Section J-31
62201 Agricultural Supplies
62204 Educational Supplies
62205 Food Supplies
62207 Disp Briefs
62208 Laboratory Equip and Supplies
62208a Laboratory Supplies - Animals - Small Animals used in research
62209 Medical & Hosp Supp/Equip
62210 Minor Tools, Instruments & Equip
62212 Photo and Reproduction Sup
62214 Printing Supplies
62215 Vehicular Supplies
62216 Gasoline
62221 Ammunition
62225 Books and Reference Materials
62229 Shop Supplies/Tools/Minor Equip
62238 Minor Eq-Non-Computing ($1000-4999)
62242 Diesel Fuel
62243 Weed Control
62244 Chemicals
62245 Computer Equipment less than $5000
62249 Minor Software < $100,000
62258 Linens and Bedding
62259 Kitchen Supplies and Utensils
62264 Grocery
62278 Beverages
62280 Program Expense
62281 Feed Supplement
62283 Grain
62285 Hay
62286 Marine Supplies
62287 Fertilizer
62290 * Office Supplies
62291 Sea Foods
62293 Publication Expense (see also A-21, section J-39)
62294 Tree Marking Paint
62295 Janitorial/Non-State Proc
62299 General - Supplies

62601 * Electricity
62602 * Fuel Oil
62603 * Natural Gas
62604 Laboratory Gas
62605 Water and Sewer
62606 Garbage and Trash Removal
62607 Propane
62699 General - Utilities (see A-21, section D) (use for budgeting only; use 62601, 62602, 62603 for expenditures)
62801 Dues (see also A-21, section J-33)
62802 Subscriptions (see also A-21, section J-33)
62809 Education/Training Costs
62889c Internal Assessment - Central
62889e E-Waste Assessment
62868a Human Subjects Payment
62899 General-Goods Purchased for Resale
63125 Library Books
* only with sponsor approval; will require FM approval

Rent A-21, Section J-43
62501 Land - Rent
62504 Office Equipment-Rent
62505 Non-Office Equipment-Rent
62508 Educational and Recreational - Rent
62517 Leased Equipment
62528 Rent-Non DoF/A Buildings
62528A Significant Space Lease
62529 Rent/Non-State Bldgs
62599 General - Rent

Capital/Equipment A-21, Section J-18
63106 Multi-user Computers & Terminals > $5,000
63199 Equipment-General > $5,000
63299 Livestock-General
63401 Software-multi-user > $100,000
64299 * Capital Outlay- General

Subcontracts
62147 Subcontract Payments (use for budgeting only; 621471 and 621472 for expenditures)
621471 Subcontract Payments-$<25,000
621472 Subcontract Payments->$25,000

Awards A-21, Section J-45
62828 Scholarships and Fellowships
62828F Scholarships - Foundation for Athletics Students only, all others use 62828
62828M Scholarships - Medical for Athletics Students only, all others use 62828
62828S Scholarships - SOAF for Athletics Students only, all others use 62828
62828T Scholarships - Travel
62829 Fee Waiver Incidental
62837 Student Loan Administrative Exp
62845 Fee Waiver Registration
62845F Mandatory Fee Waivers

Indirect Costs
62827M Sponsored Programs Indirect/Administrative Costs (formerly 62827)

Participant Support
62868 * Participant Support Costs
62868C * Participant Support Costs Contracted Services
62868M * Participant Support Costs Miscellaneous
62868S * Participant Support Costs Scholarship
62868T * Participant Support Costs Travel

Cost Sharing
69999  Cost Sharing
* only with sponsor approval; will require FM approval

**Capital Expend/Fac Serv**

68820  Capital Expenditures through Facilities Services