



MISSISSIPPI STATE UNIVERSITY™

REPORTING, PLANNING & ANALYSIS

Expense Account List

401000	Salaries		
		401000	Salaries
403000	Fringes		
		403910	Fringes - Retirement Matching
		403911	Fringes - Pension Expense
		403912	Fringes - OPEB Expense
		403920	Fringes - SSI Matching
		403921	Fringes - Social Security/Medicare
		403930	Fringes - Workmen's Compensation
		403935	Fringes - Flex Plan Adm Fee
		403940	Fringes - Health Ins Contributions
		403941	Fringes - Fed Health Contributions
		403950	Fringes - Group Life Contributions
		403951	Fringes - Federal Life Contribution
		403960	Fringes - Civil Service
		403961	Fringes - FERS Basic
		403962	Fringes - FERS Thrift Savings
		403970	Fringes - State Unemployment
		403980	Fringes - Remission of Emp & Dep
		403981	Fringes - G.A. Resident Tuition
		403982	Fringes - G.A. Nonresident Tuition
		403983	Fringes - G.R.A. Resident Tuition
		403984	Fringes - G.T.A. Resident Tuition
		403990	Fringes - Terminal Leave Expense
		403999	Fringes - Accrued Leave
404000	Travel		
		404010	Meals(ISO)
		404015	Lodging (ISO)
		404020	Travel in Private Vehicle (ISO)
		404030	Travel in Rented Vehicle (ISO)
		404040	Travel in Public Carrier (ISO)
		404050	Travel in University Vehicle (ISO)

404060	Other Travel Costs (ISO)
404110	Meals (OSO)
404115	Lodging (OSO)
404120	Travel in Private Vehicle (OSO)
404130	Travel in Rented Vehicle (OSO)
404140	Travel in Public Carrier (OSO)
404150	Travel in University Vehicle (OSO)
404160	Other Travel Costs (OSO)
404210	Meals (ISC)
404215	Lodging (ISC)
404220	Travel in Private Vehicle (ISC)
404230	Travel in Rented Vehicle (ISC)
404240	Travel in Public Carrier (ISC)
404250	Travel in University Vehicle (ISC)
404260	Other Travel Costs (ISC)
404310	Meals (OSC)
404315	Lodging (OSC)
404320	Travel in Private Vehicle (OSC)
404330	Travel in Rented Vehicle (OSC)
404340	Travel in Public Carrier (OSC)
404350	Travel in University Vehicle (OSC)
404360	Other Travel Costs (OSC)
404510	Meals (ISG)
404515	Lodging (ISG)
404520	Travel in Private Vehicle (ISG)
404530	Travel in Rented Vehicle (ISG)
404540	Travel in Public Carrier (ISG)
404550	Travel in University Vehicle (ISG)
404560	Other Travel Costs (ISG)
404610	Meals (OSG)
404615	Lodging (OSG)
404620	Travel in Private Vehicle (OSG)
404630	Travel in Rented Vehicle (OSG)
404640	Travel in Public Carrier (OSG)
404650	Travel in University Vehicle (OSG)
404660	Other Travel Costs (OSG)
404710	Meals (INT)
404715	Lodging (INT)
404720	Travel in Private Vehicle (INT)
404730	Travel in Rented Vehicle (INT)
404740	Travel in Public Carrier (INT)
404760	Other Travel Costs (INT)

405000

Contractual Services

405002	Future Year Expense
405110	Grants & Fellowships

405130	Scholarships
405131	GA Insurance
405132	Board - Athletics
405134	Room - Athletics
405135	Tuition Fees Other Than Scholars
405136	Books - Athletics
405137	Fee Waivers
405138	Personal/Transportation - Athletics
405140	Awards
405141	Royalties
405142	Stipends
405160	Conference Registration/Prof Dev Fees
405170	Other Institutional Allowances
405210	Postage & Shipping Charges
405211	Mail Service Charges
405220	Telephone Charges
405250	Cable T V
405310	Electricity
405320	Heat,Natural Gas,Oil,Coal,Etc
405321	Central Plant HVAC
405330	Water
405340	Sewage
405350	Garbage Disposal
405410	Advertising-Positions
405420	Advertising & Publicity
405430	Promotions - Other Sports
405510	Rental of Buildings/Space
405512	Event Rental
405515	LUM with IDC
405516	LUM without IDC
405520	Rental of Land
405530	Rental of Office Equipment
405531	Lease Purchase - Office Equipment
405540	Rental & Usage-Computer Software/Equip
405541	Lease Purchase - EDP/Computer Equip
405550	Rental of Heavy & Outdoor Equipment
405551	Lease Purchase - Farm Equipment
405553	Lab/Scientific Equipment Rentals
405560	Vehicle Rental
405590	Other Rentals
405591	Lease Purchase - Other
405620	Repair & Maint-Buildings/Grounds
405621	Facilities Management Services
405622	Security Services
405623	Pest Control
405624	Support Services Charges

405625	Custodial Services Charges
405626	Hazardous Waste
405628	Campus Landscape Charges
405630	Repair & Maint - Heavy/Outdoor Equip
405640	Repair & Maint Vehicles
405650	Repair & Maint Office Equipment
405670	Repair & Maint-Lab/Medical/Scientific Eq
405690	Repair & Maint - Other Equipment
405710	Engineering Fees
405720	Architect Fees
405730	Auditing/Acctg/Financial Services Fees
405740	Medical Fees & Services
405741	Medical Services - Athletics
405750	Instructional Service Fees
405755	Page Chgs Professional Publications
405760	Legal Fees & Settlements
405770	Animal Laboratory and Testing Fees
405775	Payments to Subcontractors<=\$25,000
405776	Laboratory and Testing Fees
405777	Participant Incentives-IDC Allowed
405778	Non-Employee Labor
405780	Consultant/Non Employee Reimburse
405784	Revenue Share
405788	Reimbursement to MSU Foundation
405790	Other Professional Fees & Services
405791	Photography & Video
405793	Consultant Fees
405795	Payments to Subcontractors>\$25,000
405796	Reportable Participating Costs
405798	Professional Artists/Event Entertainment
405799	Interdepartmental Services
405805	Internal LP Interest Expense
405806	Internal LP Administrative Fee
405810	Insurance & Fidelity Bonds
405820	Dues
405830	Laundry & Dry Cleaning
405840	Subscriptions
405845	Athletic Guarantees
405855	Athletic Recruitment
405860	Employee Recruitment Costs
405861	Student Recruitment Costs
405862	Background Screenings
405865	Employee Moving Expenses
405870	Computer Software Lic & Maint Fees
405875	Athletics Game Workers
405882	Bank & Credit Card Fees

405890	Other Contractual Services
405895	Accreditation & Review
405896	Vehicle Taxes & Inspection Fees
405898	Excise and Other Taxes
405910	Indirect Cost Recoveries
405950	Administrative Expense
405960	Indirect Cost Recovery-Cost Share
405980	Realized Loss on Investments
405990	Provision for Bad Debts
405991	Cash Over & Short
405995	Refunds & Adjustments
405997	Prior Period Adjustments
405998	Unrealized Loss on Investments
405999	Reclass of Required Fees

406000	Commodities
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406010	Land Improvement Supplies
406020	Building Construction Supplies
406024	Replacement Building Materials
406030	Paint & Preservatives
406040	Hardware/Plumbing/Elect Supplies
406041	Physical Plant Materials
406042	Campus Landscape Materials
406050	Custodial Supplies & Cleansers
406051	PPE and Safety Supplies
406090	Other Maintenance Materials
406095	Carpet, Drapes & Blinds
406110	Printing, Binding & Padding
406120	Duplication & Reproductions
406121	Bulk Paper
406130	Office Supplies & Materials
406135	Plaques & Certificates
406137	Event Supplies
406138	Promotional Items
406140	Academic/Instructional Supplies&Material
406210	Fuels
406211	Butane
406213	Diesel
406214	Gasoline
406230	Tires & Tubes
406240	Equipment Repair/Replacement Parts
406250	Shop Supplies
406310	Laboratory & Testing Supplies
406311	Food for Lab Experiments
406320	Photographic/Reproduction Supplies
406330	Drugs & Chemicals - Lab & Medical

406340	Radioactive Materials
406390	Scientific and Research Supplies
406391	Field & Greenhouse Supplies
406410	Misc Tools - Non Inventoriable
406430	Clothes & Dry Goods For Persons
406435	Sports Supplies
406437	Away Game Tickets
406440	Food For Persons
406450	Feed for Animals
406455	Small Animals - Non-Inventoriable
406460	Seed & Plants
406470	Fertilizers & Farm Chemicals
406472	Farm Supplies
406480	Expendable Equipment (Under \$1000)
406490	Other Supplies & Materials
406543	Telecom Cost
406710	Furn/Office Equip-Expendable(<5,000)
406720	Vehicles-Expendable(<5,000)
406730	Ag/Outdoor Equip-Expendable(<5,000)
406740	Medical Equip-Expendable(<5,000)
406750	Computer Equip-Expendable(<5,000)
406760	Media Equip-Expendable(<5,000)
406770	Scientific Equip-Expendable(<5,000)
406771	Radioactive EquipExpendable(<5,000)
406780	Consumable Equipment
406781	Participant Costs Inventoried Items
406790	Other Equip-Expendable(<5,000)
406798	Sponsored Titled Equip-Expendable
406799	Sponsored Radioact Equip-Expendable
406910	Merchandise for Resale - General

407000

Debt Service

407130	Other Collection Expenses
407135	Assignment Cancellations - Principal
407136	Assignment Cancellations - Interest
407145	Teacher Cancellations Post 72
407146	Teacher Cancellations Post 72-Inter
407147	Law Enforcement Cancellations
407150	Volunteer - Principal
407151	Volunteer - Interest
407152	Early - Principal
407153	Early - Interest
407154	Teacher Canc - Subject Matter(Prin)
407158	Family Services - Principal
407159	Family Services - Interest
407160	Death - Principal

407161	Death - Interest
407162	Military - Principal
407163	Military - Interest
407165	Disability Assignment - Principal
407166	Disability Assignment - Interest
407167	Work in MS Cancellation - Principal
407168	Work in MS Cancellation - Interest
407174	Nurse/Med - Principal
407175	Nurse/Med - Interest
407176	Pre-K or Child - Principal
407177	Pre-K or Child - Interest
407180	Firefighter - Principal
407181	Firefighter - Interest
407188	Disability by VA - Principal
407189	Disability by VA - Interest
407310	Bonds Redeemed
407330	Bond Interest Payments
407345	Lease Interest Expense
407346	SBITA Interest Expense
407350	Trustee Fees
407380	Amortization of Premium/Discount
407385	Amortization Expense
407386	Amortization Expense (SBITA)
407390	Amortization of Deferred Outflows
407510	Trustee Fees
407520	Fiduciary Taxes

408000

Capital Outlay

408110	Land
408112	Network Wiring
408113	Utility Distribution Systems
408113	Recreation Areas
408117	Streets & Roads
408119	Heating/Air-Conditioning Systems
408121	Sidewalks and Lighting
408122	Parking Lots
408123	Landscaping
408124	Fences
408130	Buildings
408135	Building Improvements
408140	Inventoriable Animals
408141	Catfish
408160	Library Books
408170	Periodicals
408210	Furniture/Office Equipment(>=5,000)
408220	Vehicles (>=5,000)

408230	Ag/Outdoor Equipment(>=5,000)
408240	Medical Equipment (>=5,000)
408250	Computer Equipment(>=5,000)
408260	Media Equipment(>=5,000)
408270	Scientific Equipment (>=5,000)
408271	Radioactive Equipment (>=5,000)
408290	All Other Equipment (>=5,000)
408298	Sponsored Titled Equip(>=\$5000)
408320	Reimburse. of Equip Purchases
408799	Sponsored Radioact Equip(>=\$5000)
408994	Loss on Lease Termination
408998	Loss on Disposal of Asset
408999	Depreciation Expense

409000	Transfers Out
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409101	Grant & Contract Matching
409102	Debt Service
409202	Transfers to Other Fund Types
409301	Within Fund Type Transfers
409302	Within Fund Matching

Updated 06/24/26