

# Frequently Used Expense Accounts Listing

Updated 1.23.23

Accnt. Type	Accnt.Type Description	Account	Account Name	Comments/Description
7B	Supplies	6272	Supplies-Department Specific	Additional supplies line for more specific tracking of supply expenses within a department
7B	Supplies	6316	Supplies-Academic & Instructional	
7B	Supplies	6320	Supplies-General Supplies	
7B	Supplies	6322	Supplies-Internal Chargeback	Restricted use for departments making internal charges to other departments, such as Ticket Office.
7B	Supplies	6329	Supplies-Special Programs-Projects	Additional supplies line for more specific tracking of supply expenses within a department
7B	Supplies	6383	Supplies-Camp & Conference	
7B	Supplies	6384	Supplies-Uniforms	
7C	Postage & Shipping	6315	Postage & Shipping	
7D	Printing and Periodicals	6313	Copying/Duplicate/Printing Internal	Restricted use for Messiah Press chargebacks
7D	Printing and Periodicals	6332	Copying/Duplicate/Printing Internal	<i>Queued to Messiah Press for approval</i>
7D	Printing and Periodicals	6409	Periodicals and Access Charges	
7E	Advertising and Promotion	6221	Advertising-Recruiting	Advertising targeting prospective employees and students
7E	Advertising and Promotion	6390	Advertising-General	Advertising to promote special events and general awareness of Messiah University
7F	Travel	6200	Travel-General	Messiah University employee travel (contractor/honorarium, or speaker travel should be charged to contracted services as part of contracted fees
7F	Travel	6201	Travel-Board of Trustees	<i>Queued to President's Office for approval</i>
7F	Travel	6202	Recruitment	
7F	Travel	6207	Travel-Student	Student travel, including athletics, Cross Cultural, and Service & Mission trips
7F	Travel	6209	Travel-Athletics Post Season	<i>Queued to Athletics for approval.</i>
7F	Travel	6223	Travel-Fleet Internal Chargeback	Restricted use for Fleet Services chargebacks
7K	Equipment & Furnishings-Non Capital	6240	Equipment-Non Capital	Items that are less than the capital threshold/criteria
7K	Equipment & Furnishings-Non Capital	6241	Furnishings-Non Capital	Items that are less than the capital threshold/criteria
7L	Equipment Service and Repair	6260	Equipment Service & Repair	
7L	Equipment Service and Repair	6470	Fuel & Oil	Fuel for fleet vehicles. Mileage and rental car fuel expenses should be charged to travel.
7M	Rentals & Leases	6270	Rental & Leases-Equipment	
7M	Rentals & Leases	6471	Rental & Leases-Building/Facility	
7N	Facility Service and Repair	6340	Building Service & Repair	
7N	Facility Service and Repair	6345	Facilities Maintenance-Intnt Charge	Restricted use for Facilities internal chargebacks

7O	Purchases for Resale	6190	Purchase-General	Restricted use - department specific: Represents purchases intended for resale. Includes only those expenses related to sources of revenue. Also frequently used for departments to cover materials that are going to be billed to students via course fees and lab fees.
7Q	Hospitality	6210	Hospitality/Food-External Charge	
7Q	Hospitality	6211	Hospitality-Miscellaneous	
7Q	Hospitality	6212	Food-Faculty Mentoring Students	
7Q	Hospitality	6216	Hospitality/Food-Internal Charge	Primarily internal charges through Dining Services, such as Departmental cards used for meals, and Catering charges
7R	Contracted Services	6411	Computer Services & Contracts	
7R	Contracted Services	6413	Consultants	
7R	Contracted Services	6414	Legal Fees	<i>Queued to HR for approval</i>
7R	Contracted Services	6415	Auditing	<i>Queued to Controller for approval</i>
7R	Contracted Services	6417	Officials	
7R	Contracted Services	6421	Honorariums/Lectureships	Includes payments to (non-employee) classroom/student engaged speakers
7R	Contracted Services	6422	Cooperating Teachers	
7R	Contracted Services	6424	Contracted Services-General	
7R	Contracted Services	6427	Fees	Limited use: Miscellaneous fees
7R	Contracted Services	6428	Special Activity Fees	
7R	Contracted Services	6927	Bank Fees	
7R	Contracted Services	6928	Merchant Fees	
7S	Professional Development	6456	Memberships, Dues, Subscriptions	
7S	Professional Development	6204	Conference Registration	Intended for fees to attend off campus seminars and conference, including related travel costs
7S	Professional Development	6455	Professional Development	Includes non-conference related expenses such as webinars, specialized training certification costs, books, etc.
7V	Other Expenditures	6401	Compliance Costs	Includes costs of supplies, professional development, and other required expenses to maintain compliance with various regulations.
7V	Other Expenditures	6450	Contributions	Contributions made to external organizations
7V	Other Expenditures	6460	Awards/Gifts	<i>Queued to Controller for approval</i>
7V	Other Expenditures	6600	General Miscellaneous	Limited in use; <i>Queued to Controller for approval</i>
7Y	Capitalized Equipment	6235	Library Acquisitions Artists Books	
7Y	Capitalized Equipment	6236	Library Acquisitions Engle Memorial	
7Y	Capitalized Equipment	6237	Library Acquisitions Canadian Literature	
7Y	Capitalized Equipment	6244	Furniture - Capital	
7Y	Capitalized Equipment	6247	Library Acquisitions	
7Y	Capitalized Equipment	6249	Capitalized Assets from Operations	
7Y	Capitalized Equipment	6255	Equipment Initiatives	

7Y	Capitalized Equipment	6257	Current Year Capital Equipment	
7Y	Capitalized Equipment	6259	Carryover Capital Equipment	
7Y	Capitalized Equipment	6268	Reserve Fund/Project Capital Expenditure	Used for reserve fund project expenses including deferred maintenance costs.