MOM-SFSD-POL-SAB 316-Expense Account Categories

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**Category:** Accounting

**Effective Date:** 07-01-2006

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**Issuing Authority:** State Financial Services Division

I. Purpose

MOM Policy 316 provides a list of the expense account ranges and related descriptions.

II. Scope

This policy applies to all state agencies and component units, excluding community colleges.

III. Policy Outline

[IV. Policy Overview](https://montana.servicenowservices.com/sp#IV)

[V. Personal Services](https://montana.servicenowservices.com/sp#V)

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[VII. Equipment, Livestock, and Intangible Assets](https://montana.servicenowservices.com/sp#VII)

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[XIV. Intra-Entity Expense](https://montana.servicenowservices.com/sp#XIV)

[XV. Debt Service](https://montana.servicenowservices.com/sp#XV)

[XVI. Other Post-Employment Benefits (OPEB) and Pension](https://montana.servicenowservices.com/sp#XVI)

[XVII.Settlement Payments](https://montana.servicenowservices.com/sp" \l "XVII" \o "XVII. Employee Settlement Payments)[XVIII. Statewide Standard of Accounting for Information Technology (IT)](https://montana.servicenowservices.com/sp" \l "XVIII" \o "XVIII. Statewide Standard of Accounting for Information Technology (IT))

[Appendix A-IT Expense Accounts and Job Codes](https://montana.servicenowservices.com/sp#AppA)

IV. Policy Overview

Expense account categories identify the nature of amounts disbursed from a fund wherein the activity is accounted for as an expenditure (expense)/deduction, or transfer-out. Expense accounts are established in SABHRS by submission of a SABHRS Revenue/Expense Account request using Form 132/133 in the SAB Service Catalog in Service Now. This request is prepared by the requesting agency and submitted to the State Accounting Bureau (SAB) for processing.. Definitions are provided in this policy for the first and second-level expense account categories. Expense transactions are recorded in third-level expense accounts. Using the definitions in this policy, state agencies should ensure that the expense account used falls within the appropriate expense account category. When recording information technology (IT) related expenditures/expenses, follow the guidance provided in Appendix A - IT Expense Accounts and Job Codes.

Note: Alphanumeric accounts may be used to extend a range beyond the noted numeric range next to each expense account category. Expense account codes are limited to six (6) digits.

V. Personal Services (61000–61999)

The personal services category includes expenditures for salaries, wages, and related employee benefits provided to all persons employed (i.e., authorized FTEs only) by state agencies, including units of the university system and vocational-technical centers. Employee benefits include employer contributions to a retirement system, insurance, sick leave, termination pay, and similar benefits.

Per diem payments to appointed members of state boards, commissions, and councils may be recorded under this category (see expense account category 613XX–Other compensation).

A. Salaries (61100–61199)

Compensation paid to employees of the State of Montana who are employed on a full-time, part-time, or temporary basis and at a monthly or yearly salary. (Even if the salary is converted to an hourly rate for payroll purposes, the employee is still considered salaried.) It does not include employee benefits (see expense account category 614XX–Employee benefits).

B. Hourly Wages (61200–61299)

Compensation paid to employees of the State of Montana who are employed on a full-time, part-time, or temporary basis at an hourly rate only. It also includes inmate pay at the State's institutions. Hourly wages include payments to hourly employees for overtime, sick leave, vacation, holidays, military leave, jury duty, etc. It does not include employee benefits (see expense account category 614XX–Employee benefits).

C. Other Compensation (61300–61399)

Payments made directly to employees, including members of boards or commissions, that are not accurately classified as salaries or wages but are made as remuneration for services rendered. This does not include travel per diem.

D. Employee Benefits (61400–61499)

Payments made by the State of Montana on behalf of its employees relating to salaries or wages earned. Includes payments such as:

1. Social Security (FICA)
2. Retirement system contributions
3. Group insurance
4. Workers' compensation insurance premiums
5. Unemployment insurance (if applicable)
6. Surety bond

E. Personal Services–Other (61900–61999)

To provide a category for miscellaneous personal services expenditure and budgetary description.

VI. Operating Expenses (62000–62999)

Includes the costs of consumable commodities or services relating to the operating needs of the various functions of state government. It does not include the purchase of assets intended for long-continued use or possession.

A. Other Services (62100–62199)

Includes both professional and nonprofessional services such as audit fees, printing, insurance, and all other services that are not specifically required to be classified under another category. The services received may involve the receipt of either a product or a process. Includes all the service provider's costs incurred during the performance of the service if those costs are passed on to the State, such as travel expenses, supplies, and materials. The services charged to this category may be performed by another state agency, another department/division within the receiving agency, or by the private sector.

B. Supplies and Materials (62200–62299)

Includes consumable commodities purchased for inventory or immediate consumption. Includes articles and commodities that are consumed or materially altered when used. The principal types of supplies include operating supplies, office supplies, and small tools.

C. Communications (62300–62399)

Includes the cost of communication, such as charges for telephone, facsimile, radio services, and advertisements. Postage, rental of post office boxes, messenger services, telephone installation, and the cost of outgoing freight charges are also included. Incoming freight charges are to be charged to the expense category to which the applicable goods are charged.

D. Travel (62400–62499)

Includes the cost of transportation (for state employees and appointed members of state boards, commissions, and councils) on public conveyances, such as airplanes, railroads, buses, and taxicabs. It also includes meals, lodging, per diem, and mileage allowances when privately owned vehicles are used for transportation or charges paid to the State Motor Pool. This category also includes non-employee travel not associated with the 621XX–Other services expense account category.

The cost of operating state-owned vehicles or the repair and maintenance of transportation vehicles is not included in this category (see expense account category 627XX–Repair & maintenance). It does not include vehicle and related expenses involved in routine patrol activities.

To comply with MCA 15-65-131, all in-state travel paid by the State, including reimbursements to contractors, should be coded to an In-State Lodging account (62408, 62428, 62438, and 62497). This will identify the expenditures as eligible for partial tax reimbursement, to be distributed by the Department of Revenue. State agencies are required to pay all taxes associated with lodging, regardless of the source of an agency's funding. If lodging expenses are paid, and tax has not been assessed, such expenditures should be coded to an account other than an In-State Lodging account .

E. Rent (62500–62599)

Charges paid for the use of equipment, land, or buildings.

F. Utilities (62600–62699)

Charges paid for utility services such as the following:

1. Electric power, including standby services
2. Gases or fuels for heating, lighting, cooking, or laboratory use
3. Water or water services
4. Remove and/or treat sewage
5. Remove and/or dispose of garbage or trash

G. Repair & maintenance (62700–62799)

Includes all labor, materials, and overhead of maintaining state property, facilities, or equipment in working order (including the cost of repair and maintenance contracts). If an agency maintains its own repair and maintenance workforce, labor charges will be classified under 61xxx - Personal services. The costs of any activity that results in a substantial improvement or increase in the life of a capital asset should not be recorded in this category. These costs are properly treated as capital outlay.

H. Other expenses (62800–62899)

Includes expenditures not more specifically classified in other categories, including such items as the following:

1. Dues for membership in state, county, and other organizations that State officials and employees are required to join;
2. Subscriptions to newspapers, magazines, and other periodicals, including continuous tax, rate, legal, and other technical service subscriptions;
3. Taxes, assessments, etc., including filing fees, etc. on state-used or owned properties;
4. Registration fees for training conferences; and
5. Interest, excluding debt services, interest on long-term debt should be recorded in 69XXX-Debt services.

I. Goods purchased for resale (62900–62999)

Includes the following:

1. Raw materials purchased for the manufacture or processing of articles for ultimate resale;
2. Merchandise purchased by a state agency for the purpose of resale to the public without further processing;
3. Freight-in or other handling or processing charges, including the cost of freight to the point of sale; and
4. Payroll costs relating to the handling, storing, or processing of goods that will be resold should be recorded to 61XXX–Personal services.

VII. Equipment, Livestock, & Intangible Assets (63000–63999)

Includes disbursements relating to the purchase of equipment, livestock, and intangible assets. It also includes installment purchases of equipment.

A. Equipment (63100–63199)

Includes new and replacement equipment, which is of a non-consumable nature and has an estimated life of more than one year.

B. Livestock (63200–63299)

Includes the cost of horses, cattle, pigs, and other live animals purchased by the State. Animals that are used for laboratory purposes should be recorded in 622XX–Supplies and materials.

C. Capital Leases–Equipment (63300–63399)

This account series is obsolete with the implementation of GASB Statement No. 87 - *Leases* (GASB 87). Any items previously reported here should be reclassified to the proper account.

D. Intangible Assets (63400–63499)

To record purchases of intangible assets (e.g., computer software).

E. Installment/Finance Purchases-Equipment (63500–63599)

To be used for installment/finance purchases of equipment.

VIII. Capital Outlay (64000–64999)

Includes all expenses relating to the purchase of land, buildings, or improvements wherein the building or other improvement is purchased pre-constructed or the nature of the expenditure for construction is not identified through reference to the program to which the expenditure is connected in the identification. It does not include equipment but includes construction of new structures and attached fixtures, major renovations, and additions to (and major replacement of) assets owned by the State of Montana.

A. Land and Interest in Land (64100–64199)

Includes the purchases of land, mineral rights, or land easements. It also includes survey, title search, legal, fiscal, and other auxiliary costs required to receive title to the property. Payroll costs paid directly to state personnel should be recorded in 61XXX–Personal services.

B. Buildings (64200–64299)

Includes the contracted price of structures housing people, equipment, or materials. Includes: mechanical and electrical work, which is an integral part of the structure and engineering, architectural fees, site preparation, inspection, and related services, which are not charged to any other category, including DOA construction supervision charges. Building costs also include remodeling if the productive capacity or life of the structure is enhanced. Routine maintenance, painting, and similar repairs are not included.

C. Other Improvements (64300–64399)

Includes the cost of work performed upon the land and its adjacent ways, such as grading, landscaping, seeding, planting, sidewalks, parking lots, pavements, fences, etc. Cost of building improvements should be recorded in the expense account category 642XX–Buildings.

D. Capital Leases–Capital Outlay (64400–64499)

This account series is obsolete with the implementation of GASB 87. Any items previously reported here should be reclassified to the proper account.

D. Installment/Finance Purchases–Capital Outlay (64500–64599)

To be used at the inception of installment/finance purchase contracts.

IX. Local Assistance (65000–65999)

The local assistance category represents monies disbursed by the State to units of local governments (counties, cities, towns, or subdivisions thereof) to be used without specific restriction.

A. From State Sources (65100–65199)

Monies derived from state-controlled revenue sources and given without restrictions to counties, cities, towns, school districts, etc. to be used by the recipient entities as they deem appropriate. This is accomplished pursuant to state policies and not paid as an agent of the other governments or groups.

B. From Federal Sources (65200–65299)

Monies derived from federal sources and given without restrictions to counties, cities, towns, school districts, etc. to be used by the recipient entities as they deem appropriate. This is accomplished pursuant to federal and/or state policies and paid as an agent of the Federal Government.

C. From Other Sources (65300–65399)

Monies derived from other than state or federal sources and given without restrictions to counties, cities, towns, school districts, etc. to be used by the recipient entities as they deem appropriate. This is accomplished pursuant to state policies and paid as an agent for the donor.

X. Grants (66000–66999)

A donation, contribution, or distribution provided to a variety of recipient entities to be utilized for a specified purpose, as stipulated in the grant agreement. The funding for the grant expense may be derived from various sources. Some grant agreements may be referred to as contracts, and some contracts may be, in substance, grant agreements. State agencies should pay particular attention to the substance of the transaction rather than the label applied to any agreement underlying the expense. If the arrangement is determined to be for contracted services, then the expense should be coded to *Other services (62100–62199)*. A grant agreement usually contains certain characteristics (as stipulated by the grantor) as follows:

1. Qualifying characteristics of recipients: The grant agreement may stipulate the characteristics of both primary and secondary recipients or only one of these. For example, a grant agreement may specify that a non-governmental entity meets certain characteristics, but when the grant funding is used to benefit individuals that are served by the non-governmental entity, the grant agreement may not specify the characteristics of the individuals. On the other hand, the grant agreement may specify the characteristics of both the non-governmental entity and the individuals that are served by the non-governmental entity. Or the grant agreement may only specify the characteristics of the individuals. The important factor is that the State has some control over the characteristics of the grant recipients.
2. Time requirements for when resources can be used (the grantee cannot spend funds before or after a certain date).
3. Allowable costs and other contingencies (including matching fund requirements).
4. Before grants are awarded to recipients, there is typically an application and review process.
5. Grantees are usually subject to reporting requirements.

An expense does not have to meet all the characteristics discussed above to be categorized as a grant. However, the transaction should meet several of them.

A. From State Sources (66100–66199)

Monies derived from state sources and given to counties, cities, towns, school districts, local agencies, professional societies, non-profit organizations, etc., to be used or distributed by the recipient entities as specified by the grant agreement.

B. From Federal Sources (66200–66299)

Monies derived from federal sources and given to counties, cities, towns, school districts, local agencies, professional societies, non-profit organizations, etc., to be used or distributed by the recipient entities as specified by the grant agreement.

C. From Other Sources (66300–66399)

Monies derived from sources other than state or federal sources and given to counties, cities, towns, school districts, local agencies, professional societies, non-profit organizations, etc., to be used or distributed by the recipient entities as specified by the grant agreement.

D. Grants to Governmental Entities (66400–66499)

This category may be used by State agencies if they prefer to categorize grant expenditures based on the recipient type rather than based on the funding source. This category is used to record grants provided to governmental entities, including tribal governments, counties, cities, towns, school districts, other agencies of the State of Montana, etc., to be used or distributed by the recipient entities as specified by the grant agreement.

E. Grants to Non-Governmental Entities (66500–66599)

State agencies may use this category if they prefer to categorize grant expenditures based on the recipient type rather than the funding source. This category records grants provided to non-governmental entities, including for-profit and not-for-profit entities, to be used or distributed by the recipient entities as specified by the grant agreement.

XI. Benefits and Claims (67000–67899)

Used to identify the disbursement of monies, commodities, or direct services regardless of source, to, or on behalf of, individuals in payment of various benefits and claims.

A. To Individuals (67100–67199)

Monies, commodities, or direct services given directly to, or on behalf of, individuals for reasons such as the following:

* Retirement payments
* Labor claims
* Social assistance

JudgmentsB. From State Sources (67200–67299)

To identify benefit and claim payments made from state funding sources.

C. From Federal Sources (67300–67399)

To identify benefit and claim payments made from federal funding sources.

D. From Other Sources (67500–67599)

To identify benefit and claim payments made from other sources.

E. Payments to Group Homes and Foster Care (67600-67699)

To identify payments made to group homes and foster care.

F. Insurance Payments (67700–67799)

To identify costs for payments of insurance claims.

G. Investment Distributions to Local Governments (67800-67899)

To record investment distributions to local governments.

XII. Other Financing Uses/Deductions (67900–67999)

To record deductions that are not expenditures of a governmental unit but a use of funds . (See MOM policy 340 - Long Term Liabilities, for details). Examples include the following:

1. Loss on debt extinguishment;
2. Retirement of refunded bonds; and
3. Demand bonds-expiration of takeout agreement.

XIII. Transfers-Out (68000–68899)

Includes the transfer of monies between or among state funds and programs.

A. Fund Transfers (68100–68199)

Includes the transfer of monies from one fund to another within the Treasury Fund Structure.

B. Mandatory Transfers (68700-68799)

Used by higher education units for transfers "arising out of (1) binding legal agreements related to the financing and educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds."

C. Non-Mandatory Transfers (68800–68899)

Used by higher education units for "transfers to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal."

XIV. Intra-Entity Expense (68900-68999)

To record activity that was previously recorded as a transfer-out (account category 68000-68899) between a fund of the primary government and a component unit or between two component units, including non-employer contributions made by the State to MPERA or TRS.

XV. Debt Service (69000-69999)

Includes all disbursements related to the retirement of long-term debts.

A. Bonds (69100–69199)

Payments made in connection with long-term bond debts of the State of Montana. Includes the following:

1. Principal payments;
2. Interest payments;
3. Premiums;
4. Issuance costs;
5. Trustee fees; and
6. Agent fees.

B. Loans (69200–69299)

Identifies disbursements of, or relating to, the retirement of the State's debt through loan financing.

C. Capital Leases (69300–69399)

To identify costs associated with principal and interest payments on capital leases. This category is obsolete with the implementation of GASB87. Any items previously reported in this category should be reclassified for leases, such as 625XX, 694XX or 695XX. See MOM-SFSD-POL-SAB 335 and MOM-SFSD-POL-SAB 336 for further details.

D. Installment Purchases (69400–69499)

To identify costs associated with principal and interest payments on assets that are financed with installment purchases.

E. Lease Liabilities (69500–69599)

To identify costs associated with principal and interest payments on lease arrangements.

F. Subscription-Based Information Technology Arrangements (SBITA) (69600-69699)

To identify costs associated with principal and interest payments on Subscription-Based Information Technology Arrangements. (SBITA)

G. Right to Use Public-Private and Public-Public Partnerships (PPP) (69700-69799)

To identify costs associated with principal and interest payments on Public-Private and Public-Public Partnerships and Availability Payment Arrangements.

XVI. Other Post-Employment Benefits (OPEB) and Pension (6A000–6A099)

To identify costs associated with OPEB, other post-employment expenses, and pension expenses-NB.

XVII. Settlement Payments

In accordance with MCA 2-6-1032, “all money paid by the state pursuant to a settlement or compromise must be consistently coded in the statewide accounting, budgeting, and human resource system (SABHRS) so that when the code or codes are reviewed, a complete list of all settled claims is provided.”

1. Employee Settlements

Employee settlement payments should be recorded consistently in SAHBRS. To ensure employee settlement payments are recorded consistently statewide, the following guidance should be followed:

1. Payments are to be made in the SABHRS HR system using code SET, as some payments may be subject to payroll taxes and reporting; and
2. In the rare event that a payment cannot be made in the SABHRS HR system, code the voucher in SABHRS Financials to one of the following accounts:
   1. 61115 – Settlement
   2. 62813A – Employee Settlements
   3. 67702 – Employee Settlement Tort (issued by RMTD)

B. Settlements Not Involving Employees

The following account codes are to be used for all settlements excluding part A above:

* 62813B – Settlements paid to attorneys, representatives, or other entities outside the State of Montana
* 62873 – Non-monetary settlement expense
* 67136 – Structured settlements permanent/partial

Settlements and compromises exceeding $10,000 must be reported on the transparency website per MCA 2-6-1032 (as updated by HB 358 of the 2021 Legislative session). To accomplish this requirement, agencies must submit an “HB 358 Settlements” form in Service Now each time a settlement or compromise exceeds the above amount. The State Information Technology Services Division at DOA administers the settlement reporting process.

XIII. Statewide Standard of Accounting for Information Technology (IT)

Following a statewide standard of accounting for recording IT will assist in more accurate and uniform reporting of IT costs statewide. These expenses include operating, equipment, intangible assets, and debt service costs that directly relate to IT. Personal services costs directly related to IT are recorded by properly assigning IT job codes in the SABHRS HR system. Related expenditures, such as indirect costs, overhead, or personal services that do not exclusively relate to IT, should not be recorded in these IT expense accounts. See Appendix A–IT Expense and Job Codes, subsections A through C, for details pertaining to these IT expense accounts and job codes.

Appendix A-IT Expense Accounts and Job Codes

A. IT Expense Accounts

General Concepts

1. General definition of an IT expense is any purchase associated with computingor communicating, and the storage that would go along with either.
2. IT Job Codes: To provide consistent IT personal services costs information, a list of standard IT Job Codes provided by State HR will be used to gather this data from SABHRS.
3. This policy addendum provides guidance on recording IT expenditures. This does not provide an all-inclusive list of possible IT events. Each agency will have to use some judgment in recording expenses to these account codes.

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| **Account** | **Account Description** |
| **62000 Operating Costs** | |
| **62100 Other Services** | |
| 62136 IT Consult & Prof Services | Costs associated with IT consultation and professional services separate from all other contracted services. The primary purpose is to record staff augmentation for which an hourly rate is generally paid. |
| 62173 Computer Processing/Non-DOA | Costs associated with computer processing services and computer system equipment maintenance procured from vendors other than SITSD. |
| 62181 Data Network Service/Non-DOA | Costs associated with computer processing for development and enhancement projects, as well as virtual private network procured from vendors other than SITSD (ex: network routing configuration). Internet Services should be recorded in account 62374 Internet Service Charges. |
| 62189 Recycle State-Owned Electronic | Costs associated with recycling state-owned electronics. |
| **62200 Supplies & Materials** | |
| 62228 Radio Supplies/Services & Minor Equipment | Costs associated with radio supplies, radio service, and minor equipment including specific batteries needed to use the radios. |
| 62245 Computer Hardware | Costs associated with computers and related equipment that are below the applicable capitalization threshold in MOM policy 335 (Capital Assets) per unit.  Miscellaneous computer supplies (ex: toner cartridges, paper, surge protectors, cables, or any other consumables) should be recorded to 62241 Office Supplies/Minor Equipment and are not to be considered IT expenditures. Peripherals such as replacement monitors, keyboards, mice, etc., should be coded to the 62241 account. Printers/copiers and scanners should be considered IT, however standalone copiers should be considered non-IT. If a warranty is purchased on a piece of equipment whose primary purpose is for IT, then the warranty should be recorded as IT. Maintenance expense on these items should be recorded in account 62743, Computer Hardware Maintenance. |
| 62245C Communication Equipment | Costs associated with minor communication equipment, such as telephones, including satellite phones, video/audio conferencing, and surveillance equipment. Maintenance expense on these items should be recorded in account 62743, Computer Hardware Maintenance. |
| 62249 Non-Capitalized Software & SBITAs | Costs associated with software and SBITA purchases that are not capitalized, including Montana University System expenditures for non-capitalized software. |
| **62300 Communications** | |
| 62319 Cellular Equipment/Data | Costs associated with cellular phones (cellular phones, chargers, Bluetooth, etc.). |
| 62320 Two-Way Video | Costs associated with two-way video. |
| 62322 Teleconferences | Costs associated with telephone conferencing. |
| 62323 Video Site Management Expense | Costs associated with video site management. |
| 62324 Video Site Misc. Vendor Expense | Costs associated with miscellaneous video site vendors. |
| 62371 Telephone Equipment Charges/Non-DOA | Costs associated with telephone equipment and equipment lines that generate recurring monthly charges regardless of the amount of telephone use (ex: telephones, telephone systems, and fax). |
| 62372 Telephone Add/Move/Change | Costs associated with telephone add, move, and changes made by non-DOA. This account includes non-recurring charges for telephone, telephone system, telephone line/trunk, and related equipment installations. DOA charges should be recorded in account 623B0 ITSD Voice Services. |
| 62373 Telephone Equipment Maintenance | Costs associated with maintenance contracts through non-DOA for telephone systems. This includes fax and code-a-phone maintenance (ex: BlackBox) and non-recurring charges to install Voice Circuit add, move, and change. DOA charges should be recorded in account 623B0 ITSD Voice Services. |
| 62374 Internet Service Charges | Costs associated with procured through non-DOA internet service providers. |
| 62376 Local Voice Circuits | Costs associated with recurring charges (usually monthly) for telephone lines or trunks that provide access to the local telephone company exchange. |
| 62377 Long Distance Voice Circuits | Costs associated with recurring charges (usually monthly) for telephone lines or trunks that provide point-to-point (intercity) long-distance voice circuits. |
| 62380 Long Distance Data Circuits | Costs associated with recurring charges (usually monthly) for point-to-point (intercity) long-distance data circuits. |
| 62381 Data Circuits | Costs associated with data circuits provided by vendors, including local data circuits. |
| 62382 Data Circuit Add/Move/Change | Costs associated with the add, move or change of a data line (ex: token ring, duplex jacks, etc.). |
| 62386 Long Distance Charges/Non-DOA | Cost associated with charges related to long distance calls, including fax and code-a-phone long distance charges (ex: hotel/motel flat fee telephone access charges). |
| 62387 Credit Card Calls | Costs associated with charges related to credit card calls. |
| 62388 Local Calls | Costs associated with charges related to local telephone calls. |
| **62500 Rent** | |
| 62517 Leased Equipment | Costs associated with leasing IT equipment from a leasing or financing company for telephone, video, computer, or any IT equipment purchases. Software program leases should be recorded in account 62249 Non-Capitalized Software, and non-IT leased equipment should be recorded in account 62520 Leased Equipment/Non-IT. |
| 62520A Variable Lease Expense | Costs associated with variable lease payments that are not included in the original lease liability associated with an IT leased asset. |
| 62521A Unexpected Early Term Expense | Costs associated with the unexpected early termination of an IT leased asset. |
| 62522A Lease Residual Value Expense | Costs associated with residual value expenses for an IT leased asset. This calls for a net settlement in that the lessor will receive a net payment for any difference between the residual value of the leased asset and the guaranteed amount. |
| 62560 Variable SBITA Expense | Costs associated with non-capitalizable SBITA variable expenses. These are variable expenses that may be based on future performance, but do not depend on an index rate and are not fixed in substance. |
| 62561 Unexpected Early Termination SBITA Expense | Costs associated with the unexpected early termination of a SBITA asset. |
| 62562 Residual Value SBITA Exp | Costs associated with residual value expenses for a SBITA asset. This calls for net settlement in that the vendor will receive a net payment for any difference between the residual value of the leased asset and the guaranteed amount. |
| **62700 Repairs & Maintenance** | |
| 62709 Radio/Radar | Costs associated with radio/radar repairs and maintenance. |
| 62743 Computer Hardware and Communication Equipment- Maintenance | Costs associated with the repair and maintenance of computer hardware, video conferencing, and system equipment (ex: maintenance contracts). |
| 62750 Software Maintenance | Costs associated with software maintenance contracts, including cloud-based services. |
| **62800 Other Expenses** | |
| 62876 Education/Training IT Staff | Costs associated with IT staff training and registration fees. Non- IT staff training should be recorded in account 62809 Education/ Training Costs. |
| 62892 Electronic Information Data | Costs associated with the purchase of electronic data/information and data from online data/information services used for training or research, including computer tapes or hard copy. |
| **63000 Equipment & Intangible Assets** | |
| **63100 Equipment** | |
| 63104 Communications | Costs associated with telephone systems that are above the applicable capitalization threshold per MOM policy 335 (Capital Assets) per unit. Minor telephone systems should be recorded in account 62245C, Communication Equipment, and computers, servers, and video equipment should be recorded in account 63106, Computer Hardware. |
| 63106 Computer Hardware | Costs associated with servers, video conferencing hardware, and equipment that are above the applicable capitalization threshold per MOM policy 335 (Capital Assets) per unit.  Miscellaneous computer supplies (ex: toner cartridges, paper, surge protectors, cables, or any other consumables) should be recorded to 62241 Office Supplies/Minor Equipment and are not to be considered IT expenditures. Peripherals such as replacement monitors, keyboards, mice, etc., should be coded to this account. Printers/copiers and scanners should be considered IT, however standalone copiers should be considered non-IT. If a warranty is purchased on a piece of equipment whose primary purpose is for IT, then the warranty should be recorded as IT. Maintenance expense on these items should be recorded in account 62743, Computer Hardware Maintenance. |
| **63400 Intangible Assets** | |
| 63401 Computer Software | Costs associated with computer software purchases that are above the applicable capital asset threshold per MOM policy 335 (Capital Assets) per unit. All non-capitalized software purchases should be recorded in account 62249 Non-Capitalized Software. |
| 63412 Capitalized Lease Exp - IT | Payments made at or prior to the commencement of a lease that are initial direct costs or ancillary to putting an IT asset into service. |
| 63414 Capitalized SBITA Expense | Payments made at or prior to the commencement of a SBITA that are initial direct costs or ancillary to putting an IT asset into service. |
| **63500 Installment Purchases-Equipment** | |
| 63502 Installment Purchases IT Equipment- Non-Budgeted | Costs associated with installment purchases of IT equipment that are non-budgeted. |
| **69000 Debt Service** | |
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| **69400 Financed Purchases** | |
| 69403 Install Purch - Principal IT | Costs associated with the principal payment from an installment purchase for telephone, video, computer, or any IT equipment. The state will own the equipment at the inception of the contract. |
| 69404 Install Purch - Interest IT | Costs associated with interest from an installment purchase for telephone, video, computer, or any IT equipment. The state will own the equipment at the inception of the contract. |
| **69500 Lease Arrangements** | |
| 69504 IT Lease Principal | Costs related to lease principal for IT that is from a leasing company for the lease of telephone, video, computer, or any IT equipment. |
| **69600 SBITA** | |
| 69601 Right of Use SBITA Principal | Payments for subscription components. |

B. IT Job Codes, excluding OCHE and LEG

Position classification is conducted based upon the predominant duty, and therefore, a person in an IT job code may also be doing non-IT related work.

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| **Job Code** | **Description** |
| JUD703 | Director of Info Technology |
| JUD801 | InfoTech Support Specialist I |
| JUD802 | Info Tech Support Specialist II |
| JUD803 | IT Business Analyst/Trainer |
| JUD805 | Information Systems Analyst |
| JUD807 | IT Security Specialist |
| JUD809 | Information Systems Supervisor |
| JUD810 | IT Specialist Training Supervisor |
| JUD812 | E-Filing Specialist |
| JUD813 | IT Security Analyst |
| 1110IO | Chief Information Officer |
| 11314A | Enterprise Applications Team Leader |
| 11324A | Asst IT Operations Director |
| 11333E | IT Project Manager |
| 11334A | IT SR Enterprise Solutions Dir |
| 11343C | IT Operations Manager |
| 11343E | Enterprise Strategist - PM |
| 11344A | IT SR Operations Director |
| 11364A | Director Data Information Mgmt |
| 11374A | IT Solutions Leader |
| 11384A | Director of Strategic Adv. |
| 1504BI | Senior Software Engineer |
| 1504CI | Senior Architect |
| 15122C | Webmaster/AV Technician |
| 15123A | QA Analyst I |
| 15123B | QA Analyst II |
| 15123C | QA Analyst III |
| 15133A | Software Engineer I |
| 15133B | Software Engineer II |
| 15133C | Ent Solutions Engineer Trainee |
| 15133D | Enterprise Solutions Engineer |
| 15133E | Senior Enterprise Solutions En |
| 1514AI | Enterprise Solutions Engineer 1 |
| 1514BI | Enterprise Solutions Engineer 2 |
| 1514CI | Enterprise Solutions Engineer 3 |
| 1514DI | Senior Enterprise Solutions En |
| 15142B | Tech Support Analyst I |
| 15142C | Tech Support Analyst I |
| 15142E | Tech Support Analyst II |
| 15143A | Systems Analyst I |
| 15143B | Systems Analyst II |
| 15143C | IT Operations Manager |
| 15153B | Change Management Systems Analyst |
| 15153C | Software Engineer III |
| 15153D | Sr. Software Engineer |
| 15163A | Systems Administrator I |
| 15163B | Systems Administrator II |
| 15163C | Systems Administrator III |
| 15163D | Database Administrator |
| 15173D | Security Specialist |
| 15173E | Senior Security Specialist |
| 15183B | Network Engineer II |
| 15183C | Network Engineer III |
| 15183D | Sr. Systems Administrator |
| 15183E | Senior Architect |
| 15193B | Architect I |
| 15193D | Architect III |
| 15203A | Business Analyst I |
| 43933A | Digital Content Manager |

C. IT Job Codes-Classification Plan 025

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| **Job Code** | **Description** |
| A3201B | IT Manager |
| A3201E | IT Executive |
| C1C011 | IT Systems Analyst 1 |
| C1C012 | IT Systems Analyst 2 |
| C1C01M | IT Systems Analyst Supervisor |
| C1C021 | IT Security Specialist 1 |
| C1C022 | IT Security Specialist 2 |
| C1C023 | IT Security Specialist 3 |
| C1C02M | IT Security Specialist Supervisor |
| C1D021 | Software Developer 1 |
| C1D022 | Software Developer 2 |
| C1D023 | Software Developer 3 |
| C1D02M | Software Developer Supervisor |
| C1E011 | IT Systems Administrator 1 |
| C1E012 | IT Systems Administrator 2 |
| C1E01M | IT Systems Administrator Supervisor |
| C1E021 | Database Administrator 1 |
| C1E022 | Database Administrator 2 |
| C1E023 | Database Administrator 3 |
| C1E02M | Database Administrator Supervisor |
| C1E031 | IT Systems Architect 1 |
| C1E03M | IT Systems Architect Supervisor |
| C1F011 | IT Systems Support 1 |
| C1F012 | IT Systems Support 2 |
| C1F01M | IT Systems Support Supervisor |
| C1J031 | GIS Specialist 1 |
| C1J032 | GIS Specialist 2 |
| C1J033 | GIS Specialist 3 |
| C1J03M | GIS Specialist Supervisor |
| C1JJ01 | Computer All Other |

D. Office of Commissioner of Higher Education (OCHE) and Legislative Services Division (LEG) IT Job Codes

| **OCHE** | |
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| **Job Code** | **Description** |
| 51200055 | Computer Support Specialist |
| 51212015 | Computer Support Specialist |
| 51500015 | OCHE IT Manager |
| 51200070 | MUS IT Director |

| **LEG** | |
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| **Job Code** | **Description** |
| 1132L8 | IT Manager |
| 1132L9 | CIO |
| 1512L7 | Sr Business Analyst |
| 1513L6 | Software Engineer |
| 1513L7 | Sr Software Engineer |
| 1514L4 | Help Desk |
| 1514L5 | Computer Support Specialist |
| 1514L6 | Network Administrator |
| 1514L7 | Service Desk Supervisor |
| 1515L5 | Computer Support |
| 1515L7 | Webmaster |
| 1519L7 | IT Dev Ops |
| 1521L7 | Chief Information Security Off |
| 1524L7 | Systems Administrator |
| 1525L7 | Data Analyst |
| 1529L7 | Cloud Administrator |
| 152DL7 | Database Administrator |
| 15A2L5 | Info Technology Auditor |
| 15A2L6 | Senior Info Technology Auditor |
| 15A2L7 | Info Technology Audit Supvsr |
| 15A2L8 | Info Technology Audit Manager |