

501's PERSONAL SERVICE

All expenditures for the direct services of persons who are in the employment of The Medical University of South Carolina, regardless of whether such employment is on a permanent, temporary or fee basis. Personal service also includes the employer's share of payments for FICA, retirement, group insurance, or other employee benefits.

50100 PERSONAL SERVICE UNCLASSIFIED

To include all compensation for the personal services of regular full-time employees of MUSC whose positions have not been classified with the State personnel classification system.

50101 PERSONAL SERVICE CLASSIFIED

To include all expenditures for the personal services of MUSC employees whose positions have been classified within the State personnel classification system.

50102 RESIDENT SUPPORT

To include all expenditures for the personal services of residents.

50106 POST DOCTORAL FELLOWS

To include all expenditures for the personal services of trainees in post doctoral positions, regardless of source of funds.

See **55106** for stipends and traineeship payments.

50110 PREMIUM PAY OVERTIME

To include all expenditures for bi-weekly employees for hours actually worked in excess of 40 hours per week.

50111 DIFFERENTIAL PAY

To include expenditures for shift differential.

50117 TERMINATION PAY CLASSIFIED POSITIONS

Lump sum payment of accrued annual leave upon termination of employment or transfer to temporary or student status for classified positions.

50118 TERMINATION PAY UNCLASSIFIED POSITIONS

Lump sum payment of accrued annual leave upon termination of employment or transfer to temporary or student status for unclassified positions.

50123 DUAL EMPLOYMENT

To include expenditures for salaries paid relative to the dual employment of MUSC employees and employees from other state agencies doing work at MUSC.

50124 STUDENT EMPLOYEES

To include all expenditures for the personal services of students employed by the University.

50125 TEMPORARY EMPLOYEES

To include all expenditures for the personal services of MUSC temporary/part-time employees.

- 50128 EMPLOYEE PRIZES AND AWARDS**
Expenditures for employee prizes and awards.
Examples: employee suggestion program, retirement incentive.
- 50129 TUITION ASSISTANCE FOR EMPLOYEES**
Educational assistance given to employees.
- 50130 EMPLOYEE MOVING EXPENSE**
The reimbursement of moving expenses paid to employees.
- 50133 TEMPORARY GRANT EMPLOYEE BENEFITS**
Fringe benefits should only include FICA, unemployment and worker's compensation and health/dental insurance.
- 50134 TEMPORARY GRANT EMPLOYEE NO BENEFITS**
Fringe benefits should only include FICA, unemployment and worker's compensation.
- 50188 SPECIAL CONTRACT EMPLOYEES**
To include all expenditures for persons who enter into a written contract for a defined period of time in a non-permanent position to perform a special service or project not ordinarily performed by employees of the University.
- 50189 FRINGE BENEFITS**
Employer paid benefits which include FICA, retirement, health/dental insurance, worker's compensation, and unemployment.

502's CONTRACTUAL SERVICES

- 50201 FREIGHT, EXPRESS, DELIVERIES**
Expenditures for the transportation (outbound freight only) of objects and commodities which are owned or used by MUSC.
Examples: Interoffice moves, UPS and local courier, airport pick-up of specimen.
- 50202 UTILITIES**
Expenditures for electricity, gas, and other utilities.
- 50203 WATER PURCHASED FROM MUNICIPALITY**
Water purchased from the Commission of Public Works only.
- 50204 REPAIRS**
Expenditures for repair of buildings or equipment. When repairs are made, the cost of labor only will be charged to this account. Materials should be charged to the appropriate supplies account.

See **50242** for Maintenance Contracts.
See **50257** for Repairs Labor General Clinical Equipment.
See **50354** for Replacement/Ancillary Parts.
- 50205 PRINTING**
Expenditures for printing or typesetting business forms, pamphlets, bulletins, reports, patient education materials and other publications. Envelopes furnished for printing are charged to this account. In addition, expenditures for reprints, line drawings, charts and graphs may be included. Also printing of public or annual reports.

See **50308** for reprints used in a prescribed course of study or used to supplement a departmental library.
- 50206 ADVERTISEMENT**
Expenditures for advertising or notices.
- 50207 OTHER CONTRACTUAL SERVICES**
Expenditures for contractual services, not otherwise classified.

Examples: recharging fire extinguishers, testing services (non-educational), monogramming only, news clipping services, copyrights, abstract fees, household, janitorial and security services, book binding, study participants, donors, and film badge service.

See **51501** for Employee Travel.
See **50236** for Non-employee Travel.
- 50208 EMPLOYEE MOVING COSTS PAID TO VENDORS**
To be used for payments of moving expenses made directly to vendors on behalf of the employee. For moving expense reimbursements made to employees, see **50130**.
- 50210 DATA PROCESSING/DATABASE TRANSMIT**
Expenditures for data processing services. This type of expenditure involves data processing services such as keypunch, memory storage, running time.

- 50216 INTERNAL SERVICE CHARGES** To be used for a defined Service Center or operating unit created for the primary purpose of providing for a fee, a service, a group of services, or products to users principally within the MUSC community. The services may range from highly specialized to typical, necessary functions which could not be provided as effectively or cost-efficiently if performed by external vendors.
- 50217 OTHER CONTRACTUAL SERVICES TAXABLE** Expenditures for contractual services, not otherwise classified, that are taxable. To be used for payments for services when a tangible product is received. Example: laundry, development of photographs, development of slides.
- 50220 TELEPHONE** Expenditures external to MUSC for cellular, non centrex telephone and fax charges and telex, when such are used in the transaction of official business by officers, departments, and institutions of the State. Telephone charges made by employees in a travel status should be charged to **51501**.
- 50223 PROFESSIONAL AND OTHER FEES** Expenditures to include all professional services and other charges. Examples: financial report, character profile, lettering of signs and certificates, Dunn & Bradstreet, news service, DSS, BC & BS, artists, witnesses for grievances, plot services.
- See **50236** for travel expenses incurred in the performance of these services by non-state employees.
- 50224 CONSULTING FEES** Expenditures paid to contractual consultants.
- 50226 LEGAL** All services of or relating to a legal nature. This service must be arranged through the office of General Counsel.
- Examples: attorney fees, court reporters, clerk of court, judge of probate, and sheriff for services of warrants. Requires prior approval of Attorney General for payment.
- 50236 NON EMPLOYEE TRAVEL** Expenditures for non employees, to include students, for registration, transportation, mileage, board, lodging and other charges necessary in the performance of their services while under contract with the State. Include travel of Board, commission or committee members eligible for per diem. This account includes travel paid to volunteer workers, trainees, and consultants.
- 50237 REGISTRATION FEES** Fees to attend conferences, workshops, or seminars for employee training. See **51501**
- 50242 MAINTENANCE CONTRACTS** Expenditures for maintenance contracts on all equipment owned or leased by MUSC.
- 50243 MAINTENANCE CONTRACTS SOLD WITH SOFTWARE** Maintenance Contracts (whether optional or mandatory) sold in conjunction with the sale of computer software. These contracts are subject to sales or use tax.

- 50244 MAINTENANCE CONTRACTS NOT SOLD WITH SOFTWARE -TAXABLE** If the true object of a particular transaction is to acquire or to use tangible personal property (e.g. software updates), the total charges for the contract are taxable, even though certain services are also provided.
- 50245 MAINTENANCE CONTRACTS NOT SOLD WITH SOFTWARE - NON TAXABLE** If the true object of a particular transaction is to acquire a service (e.g. telephone assistance), then the total charges are not taxable, even though certain tangible personal property is also provided.
- 50246 COMMUNICATION SERVICES** Include telephone, telegraph, facsimile transmissions, database access, electronic mail, credit reporting, voice messaging,
- 50257 REPAIR LABOR GENERAL CLINICAL EQUIPMENT** Expenditures for repair labor of clinical equipment. Materials should be charged to the appropriate supplies account number.
- 50270 MINOR ALTERATIONS & RENOVATIONS NON-CAPITAL** Renovations that do not extend the life of the asset or alter the basic structure or original purpose of the building. Labor and services for renovations and alterations exceeding \$25,000 and having a life of 2 years or more should be charged to **50716** - Renovations of Buildings and Additions. Supplies and materials for major renovations over \$25,000 should be charged to **50704** Fixed Equipment. Supplies and materials for renovations under \$25,000 should be charged to **50320**.
- Examples for **50270** are papering, minor rewiring, carpentry, glazing, replacing locks, rekeying locks.
- 50285 RECREATIONAL THERAPY 10TH FLOOR PSYCH** Expenditures for special activities for the health related recovery of patients. This account will capture the expenditures for visits to recreational facilities and for food.
- 50287 HOSPITAL PATIENT SERVICES** Expenditures for treatment of hospital patients.
- Examples: medication, lab work

503's SUPPLIES AND MATERIALS

To include all expenditures for consumable materials used in the operations of the University. Also includes expendable equipment items which do not meet the criteria for capitalization. Transportation charges on supplies are a part of the cost of supplies and will be charged and classified as such.

50301 PHARMACEUTICALS

All medical drugs not considered controlled substances.

50304 OFFICE SUPPLIES

Expendable items necessary for the proper operation of an office.

Examples: non-printed stationery, pencils, pens, staples, rubber stamps, non-professional subscriptions and publications not kept on a permanent basis.

See **50307** for professional subscriptions, publications and books kept on a permanent basis.

See **50412** for subscriptions included with dues or membership fees.

50306 MEDICAL, SCIENTIFIC, LABORATORY SUPPLIES

Expenditures for articles of consumable supplies used for medical, pharmaceutical or laboratory purposes.

Examples: drugs, chemicals, x-ray films, bandages, dressings, masks, laboratory trays, and lab coats. If item to be purchased would appear to be an office supply but is to be used in a laboratory, this account is to be used.

50307 EDUCATIONAL SUPPLIES

Expenditures for supplies of an educational purpose used in educational centers, including personal libraries. Books, subscriptions without dues kept on a permanent basis, examination forms, patient education, document delivery.

See **50412** for subscriptions included with dues.

50308 TEXTBOOKS, MAGAZINES, AND PERIODICALS

Expenditures for textbooks, magazines, and periodicals used as a part of a prescribed course of study.

50312 POSTAGE

Expenditures for postage stamps, postal cards, postal meter setting, printed stamped envelopes, bulk permits, bulk mailing charges.

50320 SUPPLIES

Expenditures for supplies not otherwise classified.

Examples: Diplomas, plaques, clothing supplies, maintenance supplies, film, computer supplies, name tags, photographs.

See **50306** for lab coats.

50345 DISPOSAL OF HAZARDOUS MATERIAL

For the disposal of any hazardous materials, to include radioactive waste disposal.

See **50207** for Radiation Safety control.

50349 COMPUTER SOFTWARE

Includes expenditures for electronic data processing prepackaged software systems or

programs with or without long-term product licensing agreements.

50354 REPLACEMENT/ANCILLARY PARTS

Expenditures for non-clinical equipment parts that do not significantly increase the value of capital equipment, or ancillary parts that do not meet capitalization criteria.

Examples: Replacement parts, rotors, x-ray cathode tube, transducers.

50357 REPLACEMENT/ANCILLARY PARTS GENERAL CLINICAL EQUIPMENT

Expenditures for clinical equipment parts that do not significantly increase the value of capital equipment, or ancillary parts that do not meet capitalization criteria.

50360 LABORATORY ANIMALS

Expenditures for the purchase of supplies for animals and for the purchase of animals. To include expenditures used in the care and treatment of animals.

Examples: Stud fees, kennel registrations, serum, feed, autopsies. Also to include boarding days and services rendered by Lab Animal Medicine.

50385 R & D MEDICAL, SCIENTIFIC, LABORATORY EQUIPMENT UNDER \$5,000

Expenditures for equipment of a medical, scientific or laboratory nature that that will be used for research and development and does not meet capitalization criteria.

50386 R & D DATA PROCESSING EQUIPMENT UNDER \$5,000

Expenditures for the purchase of computers, peripheral equipment terminals, unit record equipment and other input devices used in data processing that will be used for research and development.

50392 MEDICAL, SCIENTIFIC, LABORATORY EQUIPMENT UNDER \$5,000

Expenditures for equipment of a medical, scientific or laboratory nature that does not meet capitalization criteria.

50395 MINOR EQUIPMENT UNDER \$5,000

Minor equipment under \$5,000 (including tax and shipping) or equipment that does not meet capitalization criteria.

See **50354** or **50357** for replacement or ancillary parts for equipment.

50398 DATA PROCESSING EQUIPMENT UNDER \$5,000

Expenditures for the purchase of computers, peripheral equipment terminals, unit record equipment and other input devices used in data processing.

504's FIXED CHARGES

50401 RENTALS REAL PROPERTY

Expenditures for the use, occupancy, and right to possession of lands and buildings for a specified time.

50409 INSURANCE

Expenditures for insurance on MUSC property or for the premium on fidelity bonds covering MUSC officials and employees. To include tort liability insurance and professional liability insurance.

50412 DUES AND MEMBERSHIP FEES (INCLUDE SUBSCRIPTIONS)

To include all payments of memberships and dues to professional societies and organizations, which include subscriptions at no additional cost.

See **50413** for Dues without subscriptions.
See **50237** and **51501** for Registration Fees.

50413 DUES AND MEMBERSHIP FEES (EXCLUDE SUBSCRIPTIONS)

To include all payments of memberships and dues to professional societies and organizations, which do not include subscriptions.

See **50412** for Dues with subscriptions.
See **50237** and **51501** for Registration Fees.

50415 FINES AND PENALTIES

All fines and penalties incurred should be charged to this account.

50420 FIXED CHARGES

Expenditures for fixed charges not otherwise classified. To be used for the interdepartmental rental of property owned by MUSC. Not to be used for the rental or purchase of tangible goods.

Examples: MUSC guest house, use of state vehicle, application fee, exam fee.

50422 INSTALLMENT/LEASE PURCHASE INTEREST PAYMENT

Used with capital leases and installment purchases.

See **50645** for capital equipment lease payments. Contact the Property Control Department for additional information.

50428 OPERATING LEASES

Leases which cannot be canceled without recourse and do not meet the GAAP guidelines criteria for a capital lease.

See **50645** for capital equipment lease payments; **50429** for excess usage charges; and **50430** for non-operating leases. For additional information contact the Property Control Department.

50429 EXCESS USAGE CHARGES/EXECUTORY COSTS

Used for photocopy charges that exceed the normal amount provided under the lease agreement and for lease executory costs. For more information contact the Property Control Department.

50430

NON-OPERATING LEASE

Leases which can be canceled at any time without recourse for which there is no contractual long-term obligation and leases under \$1,000.00 or less than 30 days.

See **50428** for operating leases, **50429** for excess usage charges, and **50645** for capital equipment lease payments. Contact the Property Control Department for additional information.

Examples: cylinder rental, display booth rental, and rental of conference rooms for meetings.

50435

DONATIONS AND CONTRIBUTIONS

All donations and contributions of any type should be charged to this account.

50445

DEPARTMENTAL ALUMNI ACTIVITIES

This account should be used for all alumni activities occurring at the departmental level.

50453

SOLID WASTE SURCHARGE

This account should be used for the fee assessed when purchasing white goods (appliances e.g. refrigerators, freezers, ranges), lead acid batteries, oil and other lubricants.

505's OTHER EXPENSES

50502 RECRUITMENT COSTS

To include the cost of meals and other expenses associated with recruiting prospective faculty members, residents, interns, etc.

See **50503** for Travel Expenses.

50503 RECRUITMENT TRAVEL INTERVIEWEES ONLY

To include all travel costs associated with recruiting a prospective faculty member, resident, intern, or administrator to include lodging submitted under Travel Authorization Form.

50507 REFRESHMENT COSTS FOR MEETINGS AND SEMINARS

To include the cost of refreshments and meals served at University meetings, seminars, or workshops.

50508 SPECIAL ACTIVITIES

To include cost of meals and other expenses for special guests of the University.

50590 SHORTAGES IN PETTY CASH OR CHANGE FUNDS

To be used to record shortages in petty cash or change funds.

506's EQUIPMENT

All expenditures for the purchase of material items of a non-expendable nature which can be used continuously. Transportation charges on equipment are a part of the cost of equipment and will be charged and classified as such. Items in this group, generally, should have a life expectancy of two years or more, cost \$5,000 or more, and be controlled by a perpetual inventory record. All equipment purchases must be inventoried on the University's fixed asset system.

50622 OFFICE EQUIPMENT OVER \$5,000

Expenditures for the purchase of equipment necessary to the proper operation of an office.

For Office Supplies, see **50304**.

For Office Equipment Rental, see **50428, 50429, 50430** and **50645**.

Not to be used for IITs, see **50687**.

50623 MEDICAL, SCIENTIFIC, LABORATORY EQUIPMENT OVER \$5,000

Expenditures for equipment of a medical, scientific, or laboratory nature.

For Medical Scientific, and Lab Supplies, see **50306**.

For Medical, Scientific, and Lab Equipment Rental, see **50428, 50429, 50430**, and **50645**.

Not to be used for IITs, see **50687**.

50624 R & D MEDICAL, SCIENTIFIC, LABORATORY EQUIPMENT OVER \$5,000

Expenditures for equipment of a medical, scientific, or laboratory nature that will be used in research and development.

50627 OTHER EQUIPMENT OVER \$5,000

Expenditures for equipment not otherwise classified. Not to be used for IITs, see **50687**.

50628 R & D DATA PROCESSING EQUIPMENT OVER \$5,000

Expenditures for the purchase of computers, peripheral equipment, terminals, unit record equipment, and other input devices used in data processing that will be used for research and development.

50629 DATA PROCESSING EQUIPMENT OVER \$5,000

Expenditures for the purchase of all computers, peripheral equipment, terminals, unit record equipment, and other input devices used in data processing. Not to be used for IITs, see **50687**.

50635 ENHANCEMENTS

Expenditures for attachments to equipment that increase the value or capability, which are physically attached, and extend the life of the equipment.

50645 CAPITAL EQUIPMENT LEASE PAYMENTS

For use with long-term lease agreements that provide a discounted option to buy clause. Contact the Property Control Department for information on capital lease agreements.

See **50428, 50429, 50430**, and **50422**.

50687 INTER-DEPARTMENTAL EQUIPMENT PURCHASES

For use when transferring ownership of major moveable equipment purchased in a previous fiscal year. The requesting department should use account **50687** and the servicing department should use account **40660**. If equipment was

purchased in the current fiscal year, both departments should use a **506xx** account. Call the Property Control Department with any additional questions.

515's TRAVEL

All expenditures by State employees for transportation, mileage, lodging, meals, and other charges necessary to the travel. Fares of common carriers such as airplanes, railroads, buses, auto rental, or other chartered transportation service should be charged to travel when charges are paid directly by the State or directly by the employee.

51501 EMPLOYEE TRAVEL DOMESTIC

Expenditures for meals, lodging, air transportation, use of personal vehicle, and miscellaneous expenses incurred while traveling on official business for the State. Registration fees for employees in travel status should be recorded in account **51501**.

51502 EMPLOYEE TRAVEL FOREIGN

Expenditures for meals, lodging, air transportation and miscellaneous expenses incurred while traveling out of the USA on official business for the State.

53's UNALLOWABLE COSTS

Certain costs are allowable for MUSC but unallowable for the purpose of calculating the facilities and administrative cost rate based on OMB Circular A-21. These costs must be set aside in an unallowable account to prevent their being charged to the Federal government. Unallowable costs include but are not limited to:

Advertising

Fines and penalties

Promotional materials

Certain travel costs

Alumni related costs

Entertainment

When recording an expense that has been identified as unallowable, a "3" should be placed as the second digit of the expense account. For example, if a college advertises to attract students to its program, this type of advertising is considered promotional in nature and not allowable for inclusion in the facilities and administrative cost rate proposal. Therefore, the department incurring the expense would use the expense account **53206** rather than **50206**.

See "A Guide for Determining Allowable Costs to Sponsored Agreements" on the Grants and Contracts web page or contact Grants and Contracts Accounting for additional information

55's MISCELLANEOUS DISBURSEMENTS (Research Trainee-related)

55106 TRAINEESHIP/STIPEND

To include payments to individuals for the purpose of furthering the recipient's education and training. The payment does not qualify as a traineeship if it is made to compensate for past, present, or future services or if it is made to permit studies or research primarily for the grantor's benefit.

55200 TRAINEE EXPENSES

To include expenditures for trainee expense (NOT tuition and fees for classes) when authorized by a grant award, especially if not Stipend expense.

55207 TRAINEE TUITION AND FEES

To include expenditures for trainee tuition and fees when authorized by a grant award.

55405 SCHOLARSHIPS

To include amounts awarded to students on the basis of scholastic achievement. Financial need may or may not be a determining factor. No services would be rendered nor repayment made for financial assistance classified in this account.

55410 TUITION REMISSION

To include amounts awarded to students/employees as tuition discount as qualified by department/HRM.