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 IN-STATE** Fees to attend conferences, workshops, or seminars in the state of South Carolina for employee training. See 51501

**50238 REGISTRATION FEES OUT-OF-STATE** Fees to attend conferences, workshops or seminars located outside South Carolina for employee training.

**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.
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 50237-In State or 50238-Out of State.

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.

55’s MISCELLANEOUS DISBURSEMENTS (Research Trainee related – approved for use by Grants & Contracts Accounting)

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

55207 TRAINEE TUITION AND FEES
To include allowable expenditures for trainee tuition and fees when authorized by a training grant award.

55230 TRAINEE HEALTH INSURANCE
To include allowable expenditures for trainee health insurance on NIH institutional training grants when authorized by a training 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.