

# Recommended Spend Categories

The following spend categories represent those that are most commonly used for SMSU Purchase Order, or SMSU Purchasing Card transactions. Updated 12/2024

- **Laboratory Supply:** Laboratory/Medical supplies for college consumption. (**Not for resale**).
- **Subscriptions – Non Library:** Non-Library Subscriptions.
- **Furniture:** Example: Desks, Cabinets, Shelving Units, and Filing Cabinets.
- **Equipment:** All equipment purchased **over \$10,000.00 per item** (Over \$5,000 for purchases using Grants) must be inventoried and have an asset tag attached. The following spend category matches purchase use **Audio Equipment, Computer Hardware, or Vehicles**.
- **Supplies & Materials (Not for Resale):** Supplies and Material for college use (**Not for resale**).
- **Freight & Delivery:** In-Bound. *When unsure of amount list in Services line.*
  
- **Rent - Facilities:** Includes parking when included in lease. Use spend category “Rent-Other” for parking when not included in a lease, booth rental, and meeting rooms without services.
- **Rent - Equipment:** Use only for equipment without an operator.
- **Rent – Other:** (includes booth rental, meeting room rental without service, parking when not included in a lease).
  
- **Advertising:** Legal, Employment, Public Info, General Advertising.
- **Printing Services:** Non-State Shop Bindery services, lamination, labels, miscellaneous. Excludes letterhead and envelopes, which are spend category **Supplies & Materials (Not for Resale)**.
  
- **Contracted Food Service:** Conference, meeting, and catering food. Use spend category “Rent-Other” for rental of conference and meeting rooms without services.
- **Educational & Instructional Services:** Non-State Agency (includes classroom instruction of speakers and presentations, development/delivery of training classes, workshops, in-service, outreach, community development and facilitation).
- **Public Speakers & Entertainers:** Public Speakers & Entertainers.
- **Other Purchased Services:** Includes film processing, picture framing, DJ services, background checks, interpretation services, officials, security, clinical experience workshops. Individuals hired directly to provide interpretations, concession workers, etc. should be processed through HR/Payroll.
- **Other Professional/Technical Services:** Non-State Agency (Use if no specific spend category fits.) Also, for construction project purposes - professional/technical consultants to review the architect/engineer design. Includes roofing, waterproofing, windows, and curtain walls, etc.
- **Expense Reimbursement for Professional Services:** Expense Reimbursement for travel, subsistence and lodging. (Must include copy of receipt to be reimbursed).

- **Travel *In-State/Out-State/International*** Travel Expenses (*Includes baggage handling, car rental, taxi, parking, and incidental expenses under \$100.00 such as supplies, telephone (business), copies, fax, etc. For incidental expenses over \$100.00 use the appropriate non-travel codes. For Student Recruitment Trips (Includes baggage handling, car rental, taxi, parking, and incidental expenses under 100.00 such as supplies, telephone, copies, FAX, etc.) For incidental expenses over 100.00 use the appropriate non-travel codes.*)
- **Registration Fees - *In-State/Out-State/International*:** Registration for Conferences/Seminars/Workshops.
- **Student Activities:** Student Activities
- **Student Travel - *In-State/Out-State/International*:** Transportation, lodging, and/or meals.
- **Memberships - *Individual/Institutional*:** Departmental Memberships
- **Tuition & Registration Fees:** Tuition and Registration Fees (includes DOER classes, tuition for accredited courses).
- **Fees - Includes Permit and License Fees:** Filing, Recording, Notary, Copyright, Royalties, and Admissions Fees.
- **Postal, Mailing, & Shipping:** Outbound Postage, Mailing and Shipping (*Fed Ex, UPS*).
- **Copying Services-Internal:** Outbound changes or Copy machine service center charge.
- **Repairs to Equip & Furniture:** Repairs and "non-contract" maintenance to Equipment and Furniture by an outside vendor.
- **Repairs & Maintenance:** Includes interior/exterior remodeling that does not increase space or value (normal wear and tear, paint, carpet, drapes) - upkeep only.
- **Building Maintenance Services:** Janitorial, fire protection, window cleaning, snow removal, mowing and landscaping, resurfacing and fencing repairs
- **Improvements/Betterments to Buildings:** Expenditures of \$5,000 or more that become permanent parts of an existing building and increases the usefulness of the building or lengthens the building's life.
- **Refuse Removal:** Refuse Removal
- Utility services: **Electricity; Water/Sewer; or Natural Gas**
- Automobile fuel/equipment fuel: **Diesel Fuel; or Gasoline**