

Banner Code	Workday Spend Category	Examples of Expenses in this Category	1099 Reportable	Journal Entry Ledger Account
5129	Spend Category: 7103 - Licensed Professional Services	For services (not goods) provided by an individual or an entity and documented by a purchase order or contract. Examples: auditors, doctors, or HVAC service; for Legal Services use 7171 or 7172.	Yes	1920E:Personal Services Professional
5442	Spend Category: 7105 - Communication & Network Services	For costs for communication including internet, telephone, etc.	Yes	2631E:Communication Charges - External
5482	Spend Category: 7106 - Telephone	Monthly telephone service and related costs. Use 7337 for purchase of telephone equipment, less than \$5K		2631E:Communication Charges - External
5405	Spend Category: 7107 - Trash Hauling		Yes	2160E:Waste Disposal Services
5484	Spend Category: 7108 - Copying	External copying and related services	Yes	2680E:Printing and Reproduction Services
5485	Spend Category: 7109 - Printing & Copying Services	External printing and related services	Yes	2680E:Printing and Reproduction Services
5313	Spend Category: 7121 - Lab Analysis	For external lab services	Yes	2820E:Purchased Services
5315	Spend Category: 7123 - Participant Support - Other (ORS)		Yes	2821E:Participant Support - Other
5321	Spend Category: 7126 - Background Checks	Used by HR for onboarding new employees	Yes	2820E:Purchased Services
5323	Spend Category: 7127 - Claims Processing	Used by Payroll	Yes	2820E:Purchased Services
5324	Spend Category: 7131 - Hazardous Waste Management		Yes	2820E:Purchased Services
5327	Spend Category: 7133 - Visas & Immigration Costs	For costs provided by legal firm, use 7171	Yes	2820E:Purchased Services
5328	Spend Category: 7134 - Student Meal Plan Payments	Sodexo contracted services student meal plans	Yes	2820E:Purchased Services
5125	Spend Category: 7135 - Contracted Services	Services of individual or entity, documented by contract or purchase order; normally used by Procurement & Contracting.	Yes	2820E:Purchased Services
5127	Spend Category: 7141 - Athletic Event Officials	Used by Athletics for services provided by individuals at sporting events	Yes	2820F:Personal Services Temporary
5472	Spend Category: 7142 - Courier Services	Services to deliver packages, letters or documents	Yes	2820H:Purchased Services Other
5486	Spend Category: 7143 - Advertising Costs	Advertising services, including publication costs in newspapers, etc.	Yes	2820H:Purchased Services Other
5490	Spend Category: 7144 - Administrative Costs	Processing costs charged by external party providing services, for example event ticket processing or bond fees. For actual services, use 7135/7169. For penalties/fines/late fees, use 7499.	Yes	2820H:Purchased Services Other
5525	Spend Category: 7146 - Recycling		Yes	2820H:Purchased Services Other
5527	Spend Category: 7147 - Freight	Stand alone delivery charges to/from Mines of existing items (example when transporting items to a research site). When freight is charged by a vendor that goods are purchased from, include those freight costs with the spend category of the goods.	Yes	2820H:Purchased Services Other
5304, 5305	Spend Category: 7165 - Computer Services	For repair services related to laptops, towers and computer systems; and computer processing service provided by external vendor.	Yes	2820G:Computer and Network Services
5307	Spend Category: 7167 - Network Services	For service costs related to network/IT maintenance, upgrades, including service contracts.	Yes	2820G:Computer and Network Services
5479	Spend Category: 5479 - Food Supplies - Sodexo; changed to 7479- Food Services-Sodexo	Catering services provided by Sodexo	Yes	4100E:Other Operating
5124, 5317, 5318, 5319, 5459	Spend Category: 7169 - Other Services	Other Services under \$5,000, not covered in a specific service Spend Category, including: publishing costs charged by a publisher, recruiting services, writing/illustration services, and non-Sodexo catering.	Yes	2820E:Purchased Services
5309	Spend Category: 7171 - Legal Costs	Attorney services and fees, including filing fees and court costs.	Yes	2690E:Legal Services
5326	Spend Category: 7172 - Legal Services - Patent Costs	Attorney fees specifically related to patents and RTT	Yes	2690F:Legal Services Patent Costs
5325	Spend Category: 7173 - Medical Claims	Used by Risk Management	Yes	2710E:Medical Services
5335	Spend Category: 7174 - Medical Services	For external medical coverage for campus events	Yes	2710E:Medical Services
5303	Spend Category: 7191 - Purchased Construction Services	Used by ODC for major construction or repairs, typically documented by a contract	Yes	2310E:Purchased Construction Services
5487	Spend Category: 7198 - Visitor Parking Permits		NA	5060E:Visitor Parking
5801	Spend Category: 7201 - Subcontractor 01	For research service contracts processed through ORA	Yes	2822E:Subcontractor
5420	Spend Category: 7301 - Chemicals			3110E:Supplies and Materials
5427	Spend Category: 7302 - Cylinder Gases			3110E:Supplies and Materials
5428	Spend Category: 7303 - Cylinder Rental			3110E:Supplies and Materials
5470	Spend Category: 7321 - Fuel			4100E:Other Operating

5447, 5476	Spend Category: 7322 - Other Operating Expense	For annual software licenses, subscriptions and maintenance (multi-year agreements may have a purchase order or contract). Use 7322 for departmental move supplies; 7169 for moving services.	Yes	4100E:Other Operating
5478	Spend Category: 7323 - Binding Supplies			3110F:Supplies and Materials Other
5488	Spend Category: 7324 - Electrical Supplies			3110F:Supplies and Materials Other
5526	Spend Category: 7325 - Gem and Mineral Specimens			4100E:Other Operating
5528	Spend Category: 7326 - Training Function Supplies			3110F:Supplies and Materials Other
5529	Spend Category: 7327 - Student Activity Supplies			3110F:Supplies and Materials Other
5587	Spend Category: 7329 - Marketing & Promotional Materials			4100E:Other Operating
5416, 5418, 5429, 5430, 5431, 5432, 5449, 5450, 5451, 5458	Spend Category: 7337 - Supplies and Materials	For costs that do not fit into another Supplies and Materials spend category; for example: lab supplies, classroom supplies, office supplies, computer supplies, network supplies, medical supplies, automotive supplies, and custodial supplies		3110E:Supplies and Materials
5448	Spend Category: 7337 - Supplies and Materials			3110E:Supplies and Materials
5452	Spend Category: 7337 - Supplies and Materials			3110E:Supplies and Materials
5501	Spend Category: 7351 - In-State Travel - Vehicle Mileage - Staff	For non-travel status mileage		2510E:In-State Travel
5502	Spend Category: 7352 - In-State Travel - Staff	For employee and student travel in Colorado, including airfare, lodging, parking at hotel. No employee food (personal - covered by per diem) and no Team meals (use Group meals)		2510E:In-State Travel
5507	Spend Category: 7354 - Out-of-State Travel - Staff	For employee and student travel outside of Colorado, including airfare, lodging, parking at hotel. No employee food (personal - covered by per diem) and no Team meals (use Group meals)		2530E:Out-of-State Travel
5504	Spend Category: 7355 - Travel - Non-employee			2540E:Out-of-State Travel Non-Employee
5511	Spend Category: 7357 - International Travel - Staff	For employee and student international travel, including airfare, lodging, parking at hotel. No employee food (personal - covered by per diem).		2550E:Out-of-Country Travel
5406, 5407, 5408, 5409	Spend Category: 7361 - Repair & Maintenance	Repair services of lab equipment, lasers, computers, engines, vehicles, ATVs and repairs/maintenance of buildings and land.	Yes	2210E:Other Maintenance
5410	Spend Category: 7365 - Mechanical Maintenance	Primarily used by Facilities, for mechanical equipment repair services.	Yes	2210E:Other Maintenance
5474	Spend Category: 7367 - Hardware Maintenance	For repair and maintenance costs for computer hardware, printers and other equipment, including maintenance contracts.	Yes	2210F:Other Maintenance - Hardware
5415	Spend Category: 7371 - Water and Sewage		Yes	2110E:Water & Sewer Services
5521	Spend Category: 7372 - Natural Gas			3910E:Energy Charges
5522	Spend Category: 7373 - Electricity			3910E:Energy Charges
5523	Spend Category: 7374 - Steam			3910E:Energy Charges
5524	Spend Category: 7375 - Utilities - Chilled Water Cooling			3910E:Energy Charges
5301	Spend Category: 7381 - Equipment Rentals	Rental charges for equipment such as tractors, dryers, motors, etc. Rental agreements for longer than 12 months should be supported by a PO or contract	Yes	2250E:Miscellaneous Rentals
5331	Spend Category: 7382 - Room Rental - Offsite	Daily or weekly (short term); should be documented by PO or approved vendor agreement	Yes	2250E:Miscellaneous Rentals
5332	Spend Category: 7383 - Storage Rental	For short term (less than a year) rental of storage units	Yes	2250E:Miscellaneous Rentals
5302	Spend Category: 7385 - Land/Bldg Rentals	For long term rental supported by a PO or contract.	Yes	2255E:Rental of Buildings
5333	Spend Category: 7399 - Room Rental	On-campus rental of space, posted via Internal Service Delivery document	Yes	2250E:Miscellaneous Rentals
5541, 5542	Spend Category: 7401 - E-Media Books, DB & Journals	For library use - purchase electronic and tangible e-medial books, < \$5K		3120E:Books/Periodicals/Subscriptions
5551, 5552, 5553, 5554	Spend Category: 7403 - Books, Periodicals & Journals	For library use - annual subscriptions and purchase of tangible serials, periodicals, journals and books < \$5K,		3120E:Books/Periodicals/Subscriptions
5555	Spend Category: 7407 - Subscriptions (non-cap)	For library use - annual subscriptions of library resources and references < \$5K		3120E:Books/Periodicals/Subscriptions
5560	Spend Category: 7408 - Maps (non-cap)	For library use - purchase of electronic and tangible maps < \$5K		3120E:Books/Periodicals/Subscriptions
5417	Spend Category: 7411 - Minor Tools & Equipment			3128E:Noncapitalizable Equipment
5453	Spend Category: 7411 - Minor Tools & Equipment			3128E:Noncapitalizable Equipment
5481	Spend Category: 7413 - Furniture - Noncapital	Purchases of individual furniture pieces, less than \$5,000. Contact Procurement & contracting for special policies regarding furniture purchases.		3128E:Noncapitalizable Equipment

5454, 5456, 5457	Spend Category: 7416 - Computer Hardware, Software & Peripheral	Computer hardware, peripherals, software, individually < \$5K		3128E:Noncapitalizable Equipment
5419	Spend Category: 7421 - Safety Improvement Supplies			3128E:Noncapitalizable Equipment
5425	Spend Category: 7422 - Construct Materials and Supplies			3131E:Noncapitalizable Building Materials
5426	Spend Category: 7423 - Grounds Supplies - Noncapital			3131E:Noncapitalizable Building Materials
5850	Spend Category: 7426 - Sponsor Owned Property	Purchase of equipment which will be sponsor owned. Used on purchases charged to a grant. (Contact MAPs for Tag # to be used on purchase)		3129E:Sponsor Owned Capital Equipment
5851	Spend Category: 7427 - Sponsor Owned Fabricated Equip WIP	Equipment build, which when complete, will have a useful life of >1year. The fabricated equipment will be sponsor owned, per the grant agreement. (Contact MAPs for Tag # to be used on all purchases)		3129E:Sponsor Owned Capital Equipment
5308	Spend Category: 7431 - Insurance	Used by Risk Management		2660E:Insurance Costs
5473	Spend Category: 7434 - Credit Card Fees			4100E:Other Operating
5483	Spend Category: 7435 - Postage			4100E:Other Operating
5530	Spend Category: 7436 - Legal Settlements		Yes	4100E:Other Operating
5531	Spend Category: 7437 - Awards/Trophies		Yes	4100E:Other Operating
5532	Spend Category: 7440 - Registration Fees	For employee and student registration to conference or event.		4100E:Other Operating
5533	Spend Category: 7441 - Dues/Memberships			4100E:Other Operating
5534	Spend Category: 7442 - Recruit/Scouting	For supplies and materials related to recruiting/scouting. Use 7169 for related services.		4100E:Other Operating
5536	Spend Category: 7443 - Fundraising Expenses	Materials & Supplies, for Services use 7169		4100E:Other Operating
5537	Spend Category: 7444 - Student Athlete Meals, Non-Travel			4100E:Other Operating
5538	Spend Category: 7445 - Classified EE Training/PD/Conf	Supplies expenses to host employee training/professional development. For registration fees use 7440; for Sodexo catering use 7479; for other services use 7169.		4100E:Other Operating
5539	Spend Category: 7446 - Licenses and Permits			4100E:Other Operating
5548	Spend Category: 7448 - Bank Fees	Including wire fees		4100E:Other Operating
5588	Spend Category: 7452 - Confidential Research Incentive	Typically used on research grants	Yes	4100E:Other Operating
5595	Spend Category: 7453 - Lost Revenue			4100E:Other Operating
5421	Spend Category: 7454 - Royalty Expense		Yes	4230E:Royalties Expense
5558	Spend Category: 7456 - Interest Expense		Yes	4150E:Interest Expense
5863	Spend Category: 7461 - Participant Support - Stipend		Yes	4102E:Participant Support - Stipend
5864	Spend Category: 7462 - Participant Support - Housing			4101E:Participant Support - Housing
5865	Spend Category: 7463 - Participant Support - Supplies		Yes	2821E:Participant Support - Other
5866	Spend Category: 7464 - Participant Support - Travel			4103E:Participant Support - Travel
5867	Spend Category: 7465 - Participant Support - Other		Yes	2821E:Participant Support - Other
5591	Spend Category: 7467 - Emergency Award - Taxable		Yes	5791E:Grants to Individuals
5592	Spend Category: 7468 - Emergency Award - Non-Taxable			5791E:Grants to Individuals
5559	Spend Category: 7481 - Official Function	Materials & Supplies. For catering & related services use 7479-Sodexo or 7169-Other		4180E:Official Functions
5563	Spend Category: 7482 - Conference Planning Expenses	For materials & supplies. For Services use 7169; for Sodexo Catering use 7479; for other catering use 7169.		4180E:Official Functions
5585	Spend Category: 7483 - Commencement	Materials & Supplies, for Services use 7169		4180E:Official Functions
5535	Spend Category: 7499 - Miscellaneous Expense	Use for expenses that don't fit into another spend category, including late fees, penalties, or fines.		4100E:Other Operating
5567	Spend Category: 7501 - Scholarship			5892E:Student Financial Aid
5565	Spend Category: 7502 - Fellowship - Stipend			5893E:Fellowships
5566	Spend Category: 7503 - Fellowship - Tuition			5893E:Fellowships
5582	Spend Category: 7506 - Research Experience Undergraduate (REU) Fellowship			5893E:Fellowships
5570	Spend Category: 7508 - Scholarship Allowance			5896E:Student Financial Aid - Scholarship Allowance
5584	Spend Category: 7509 - Fee Exemption Expense			5892E:Student Financial Aid
5960	Spend Category: 7901 - Real Property - Direct Purchase			6180E:Real Property - Direct Purchase
5916	Spend Category: 7902 - Library Materials - Capital			6250E:Library Materials - Capital
5913	Spend Category: 7904 - Computer Software > \$5000	Use as approved on PO or Contract		6280E:Other Capital Equipment - Direct Purchase
5906, 5907, 5910, 5914	Spend Category: 7906 - Equipment - Capital	Purchase of capital asset > \$5K, including equipment, vehicles, computers, computer/network systems. Account to be approved through Procurement & Contracting, purchase order or contract.		6280E:Other Capital Equipment - Direct Purchase

5909	Spend Category: 7909 - Fabricated Equipment WIP - CSM Owned	For building components (not supplies), of equipment built for a sponsored project. Contact COAccounting@mines.edu for Tag# and include Tag #, with all purchases.		6280E:Other Capital Equipment - Direct Purchase
8870	Spend Category: 8141 - Operating Transfer In			9070R:Internal Transfers In
8873	Spend Category: 8143 - NonMandatory Transfer In,O&M-Maint			9070R:Internal Transfers In
8874	Spend Category: 8144 - NonMandatory Transfer In,O&M-Labor			9070R:Internal Transfers In
8872	Spend Category: 8145 - Capital Transfer In			9070R:Internal Transfers In
8970	Spend Category: 8171 - Operating Transfer Out			7070E:Internal Transfers Out
8973	Spend Category: 8173 - NonMandatory Transfer Out,O&M-Maint			7070E:Internal Transfers Out
8974	Spend Category: 8174 - NonMandatory Transfer Out,O&M-Labor			7070E:Internal Transfers Out
8972	Spend Category: 8175 - Capital Transfer Out			7070E:Internal Transfers Out