

	<b>Montana Operations Manual</b>  <b>Policy</b>	Category	<b>Accounting</b>
		Effective Date	<b>07/01/2006</b>
		Last Revised	<b>07/26/2019</b>
Issuing Authority	<b>Department of Administration</b> State Financial Services Division		
<b>316 Expense Account Categories</b>			

**I. Purpose**

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

**II. Scope**

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

**III. Policy – Overview**

Expense account categories are used to 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 input Form 133 – Expenditure/Expense Account Code. Form 133 is prepared by the requesting agency and submitted to the State Accounting Bureau (SAB) for processing. Definitions are provided in this policy for 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.

**IV. 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 FTE's 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 to be salaried.) 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. Also includes inmate pay at the State's institutions. Includes payments to hourly employees for overtime, sick leave, vacation, holidays, military leave, jury duty, etc. 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, which are not accurately classified as either salaries or wages but are made as remuneration for services rendered. Does not include travel per diem.

**D. Employee benefits (61400 – 61499)**

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

- Social Security (FICA)
- Retirement system contributions
- Group insurance
- Workers compensation insurance premiums
- Unemployment insurance (if applicable)
- Surety bond

**E. Personal services – other (61900 – 61999)**

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

**V. Operating expenses (62000 – 62999)**

Includes the costs of consumable commodities or services relating to the operating needs of the various functions of State government. 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 performance of the service if those costs are passed on to the State, such as, travel expenses and 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. 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 are not included in this category (see expense account category 627XX – Repair & maintenance). Does not include vehicle and related expenses involved in routine patrol activities.

**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:

- Electric power, including standby services
- Gases or fuels for heating, lighting, cooking, or laboratory use
- Water or water services
- Remove and/or treat sewage
- 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 work force, labor charges will be classified under 61xxx - Personal services.

The costs of any activity that results in 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:

- Dues for membership in State, county and other organizations that State officials and employees are required to join
- Subscriptions to newspapers, magazines and other periodicals, including continuous tax, rate, legal and other technical service subscriptions
- Taxes, assessments etc. including filing fees, etc. on State-used or owned properties
- Registration fees for training conferences
- 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:

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

### **VI. Equipment, livestock, & intangible assets (63000 – 63999)**

Includes disbursements relating to the purchase of equipment, livestock, and intangible assets. It also includes capital leases and 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)**

To separate capital leases from normal equipment purchases for accounting purposes.

**D. Intangible assets (63400 – 63499)**

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

**E. Installment purchases - equipment (63500 – 63599)**

To be used for installment purchases of equipment.

**VII. 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. Does not include equipment.

Also 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. Also includes survey, title search, legal, fiscal and other auxiliary costs required to receive title to the property. Purchases not 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 expense account category 642XX – Buildings.

**D. Capital leases – capital outlay (64400 – 64499)**

To identify the capital outlay associated with capital leases for land or buildings.

#### **E. Installment purchases – capital outlay (64500 – 64599)**

To be used at the inception of installment purchase contracts.

### **VIII. 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, schools 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.

### **IX. Grants (66000 – 66999)**

A donation, contribution or distribution provided to a variety of recipient entities to be utilized by them 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.

A grant agreement usually contains certain characteristics (as stipulated by the grantor) as follows:

- **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 meet 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

- Time requirements for when resources can be used (the grantee can not spend funds before or after a certain date)
- Allowable costs and other contingencies (including matching fund requirements)
- Before grants are awarded to recipients, there is typically an application and review process
- Grantees are usually subject to reporting requirements

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

**A. From State sources (66100 – 66199)**

Monies derived from State sources and given to counties, cities, towns, schools 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 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)**

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 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.

**X. 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
- Judgments

**B. 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. Insurance payments (67700 – 67799)**

To identify costs for payments of insurance claims.

**F. Investment distributions to local governments (67800-67899)**

To record the distribution of investment distributions to local governments.

**XI. Other financing uses/deductions (67900 – 67999)**

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

- Loss on debt extinguishment
- Demand bonds - expiration of takeout agreement

**XII. 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 loan funds, additions to quasi-endowment funds, general or specific plant

additions, voluntary renewals and replacements of plant and prepayments on debt principal."

**XIII. 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.

**XIV. 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 debts of the State of Montana. Includes the following:

- Principal payments
- Interest payments
- Premiums
- Trustee fees
- 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.

**D. Installment purchases (69400 – 69499)**

To identify costs associated with principal and interest payments on installment purchases.

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

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

**XVI. Employee Settlement Payments**

As required by Executive Order No. 6-2019, 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
2. In the rare event that a payment cannot be made in the SABHRS HR system, code the voucher in SABHRS Financials to account 62813A

**XVII. 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 and intangible asset, 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 detail pertaining to these IT expense accounts and job codes.

**Appendix A - IT Expense Accounts and Job Codes**

**A. IT Expense Accounts**

<b>General Concepts</b>	
1. General definition of an IT expense is any purchase associated with computing or communicating and the storage that would go along with either.	
2. IT Job Codes: In order 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 judgement in recording expenses to these account codes.	
<b>Account</b>	<b>Account Description</b>
<b>62000 Operating Costs</b>	
<b>62100 Other Services</b>	
62136 IT Consult & Prof Services	Costs associated with IT consultation and professional services separate from all other contracted services. 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.
<b>62200 Supplies &amp; Materials</b>	
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 less than \$5,000 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 that the 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, as well as video/audio conferencing and surveillance equipment. Maintenance expense on these items should be recorded in account 62743 Computer Hardware Maintenance.
62249 Non-Capitalized Software	Costs associated with software purchases that are not capitalized, including Montana University System expenditures for non-capitalized software.
<b>62300 Communications</b>	

62319 Cellular Equipment/Data	Costs associated with cellular phones (cellular phone, 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 internet services.
62376 Local Voice Circuits	Costs associated with recurring charges (usually monthly) for telephone lines or trunks which 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 which 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 Add/Move/Change	Costs associated with 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.
<b>62500 Rent</b>	
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.
<b>62700 Repairs &amp; Maintenance</b>	
62709 Radio/Radar	Costs associated with radio/radar repairs and maintenance.
62743 Computer Hardware and Communication Equipment- Maintenance	Costs associated with hardware and equipment used for the repair and maintenance of computers, video conferencing, and video system equipment (ex: maintenance contracts).
62750 Software Maintenance	Costs associated with software maintenance contracts including cloud-based services.
<b>62800 Other Expenses</b>	

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 on-line data/information services used for training or research, including computer tapes or hard copy.
<b>63000 Equipment &amp; Intangible Assets</b>	
<b>63100 Equipment</b>	
63104 Communications	Costs associated with telephone systems that cost \$5,000 or more. Minor telephone systems should be recorded in account 62245C Communication Equipment and computer, servers, video equipment should be recorded in account 63106 Computer Hardware.
63106 Computer Hardware	Costs associated with servers, video conferencing hardware, and equipment with a cost of \$5,000 or more 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 that the 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.
<b>63300 Capital Leases</b>	
63301 Computer Equipment Leases	Costs associated with single and multi-user computers—capital lease (lease with option to buy) for computer equipment. Non-IT related capital equipment leases should be

	recorded in account 63305 Capital Leases-Equipment.
<b>63400 Intangible Assets</b>	
63401 Computer Software	Costs associated with computer software purchases of \$100,000 or more per unit. All non-capitalized software purchases should be recorded in account 62249 Non-Capitalized Software.
<b>63500 Installment Purchases - Equipment</b>	
63502 Installment Purchases IT Equipment- Non-Budgeted	Costs associated with installment purchases of IT equipment that is non-budgeted.
<b>69000 Debt Service</b>	
<b>69300 Capital Leases</b>	
69303 Lease Principal for IT	Costs associated with lease principal from a leasing or financing company for the purchase of telephone, video, computer, or any IT equipment purchases. The lessee will own the equipment at the conclusion of the lease.
69304 Lease Interest for IT	Costs associated with lease interest from a leasing or financing company for the purchase of telephone, video, computer, or any IT equipment purchases. The lessee will own the equipment when the lease agreement has concluded.
69303A IT Lease Principal- Non-Budgeted	Costs related to lease principal for IT that is non-budgeted from a leasing or financing company for the purchase of telephone, video, computer, or any IT equipment purchases. The lessee will own the equipment at the conclusion of the lease.

## B. IT Job Codes, excluding OCHE and LEG

Job Code	Description	Grade/Band
113217	Computer Information Systems Manager	7
113218	Computer Information Systems Manager	8
113219	Computer Information Systems Manager	9



151115	Computer Supervisor	5
151116	Computer Supervisor	6
151117	Computer Supervisor	7
151155	Computer Network Support Specialist	5
151156	Computer Network Support Specialist	6
151215	Computer Programmer	5
151216	Computer Programmer	6
151217	Computer Programmer	7
151295	Web Developer	5
151296	Web Developer	6
151297	Web Developer	7
151316	Computer Systems Engineer	6
151317	Computer Systems Engineer	7
151336	Computer Application Engineer	6
151337	Computer Application Engineer	7
151338	Computer Application Engineer	8
151414	Computer Support Technician	4
151415	Computer Support Specialist	5
151416	Computer Support Specialist	6
151495	Computer Systems Admin Specialist	5
151496	Computer Systems Admin Specialist	6
151497	Computer Systems Admin Specialist	7
151516	Computer Systems Analyst	6
151517	Computer Systems Analyst	7
151518	Computer Systems Analyst	8
151526	Computer Forensic	6
151527	Computer Forensic	7
151615	Database Analyst	5
151616	Database Analyst	6
151617	Database Analyst	7
151715	Network Administrator	5

151716	Network Administrator	6
151717	Network Administrator	7
151735	Computer Security Specialist	5
151736	Computer Security Specialist	6
151737	Computer Security Specialist	7
151815	Network Systems Analyst	5
151816	Network Systems Analyst	6
151817	Network Systems Analyst	7
151835	Telecommunications Specialist	5
151836	Telecommunications Specialist	6
151837	Telecommunications Specialist	7
151913	Data Control Tech	3
151914	Data Control Tech	4
151915	Data Control Specialist	5
JUD703	Director of Info Technology	1
JUD801	InfoTech Support Specialist I	1
JUD802	Info Tech Support Specialist II	1
JUD803	IT Business Analyst/Trainer	1
JUD805	Information Systems Analyst	1
JUD807	IT Security Specialist	1
JUD809	Information Systems Supervisor	1
JUD810	IT Specialist Training Supervisor	1
1110IO	Chief Information Officer	EE
11314A	Enterprise Applications Team Leader	4A
11324A	Architecture Leader	4A
11334A	IT Insurance Application Team Leader	4A
11343C	IT Operations Manager	3C
11343E	Team Leader IT Operations	3E
11344A	IT Operations Team Leader	4A
15122C	Webmaster/AV Technician	2C
15123A	QA Analyst I	3A

15123B	QA Analyst II	3B
15123C	QA Analyst III	3C
15133A	Software Engineer I	3A
15133B	Software Engineer II	3B
15142B	Tech Support Analyst I	2B
15142C	Tech Support Analyst I	2C
15142E	Tech Support Analyst II	2E
15143C	IT Operations Manager	3C
15153B	Change Management Systems Analyst	3B
15153C	Software Engineer III	3C
15153D	Sr. Software Engineer	3D
15163A	Systems Administrator I	3A
15163B	Systems Administrator II	3B
15163C	Systems Administrator III	3C
15163D	Database Administrator	3D
15173D	Security Specialist	3D
15173E	Senior Security Specialist	3E
15183B	Network Engineer II	3B
15183C	Network Engineer III	3C
15183D	Sr. Systems Administrator	3D
15183E	Senior Architect	3E
15193B	Architect I	3B
15193D	Architect III	3D
15203A	Business Analyst I	3A

- 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.

### **C. OCHE and LEG IT Job Codes**

#### **Office of Commissioner of Higher Education (OCHE)**

<b>Job Code</b>	<b>Description</b>	<b>Grade/Band</b>
51200015	OCHE IT Manager	040
51200055	Computer Support Specialist	040

51200070	MUS IT Director	040
51212085	Computer Systems Analyst	040

**Legislative Services Division (LEG)**

<b>Job Code</b>	<b>Description</b>	<b>Grade/Band</b>
11404062	Network Manager	8
11404070	Network Administrator	6
11404069	Computer Support Specialist	5
11404067	Senior Programmer Analyst	7
11404012	IT Advisor/Systems Analyst	7
11404066	Computer Systems Manager	8
11404063	Network Engineer	7
11404061	Senior Programmer Analyst	7
11404001	CIO	9
11404065	Network Engineer	7
11404011	IT Advisor/Systems Analyst II	7
11404002	Information Systems Manager	7
11404005	Sr. Network Administrator	6
11404010	Programmer Analyst	6
11404064	Network Administrator	6