

CONTRACTUAL SERVICES

- 3007 S/T Educ Services Fees - Expenditures for services or costs of guest speakers, lecturers, artists etc., individuals conducting national tests and examinations and others performing short term educational services for the university. Generally for services of a one-time nature and for periods of less than a week. The individual must be set up on the Payroll System if an employee/employer relationship exists.
- 3008 Catering Special Events/Ceremonies - Expenditures for catering traditional and/or special ceremonies, convocations, or celebrations of importance to the campus for the public in accordance with the university guidelines on representational allowances. Such events are commencement activities, convocations, student honors, parent's day, etc. The cost of alcoholic beverages must not be charged to this account code. Do not use this account code with restricted or matching funds.
- 3017 Honoraria - Gifts given to guest speakers and other individuals, who provided the university a service free of charge, as a token of appreciation. If fees or expenses were negotiated in advance use account code 3007. This account code is to be used in accordance with the procurement regulations for Honoraria.
- 3018 Matching/Restricted Fund Catering - Expenditures for catering for events allowable under the terms of the grant or contract and in accordance with the university guidelines on representational allowances. Only for use in the restricted and matching funds.
- 3222 Software License/Maint Fee - Expenditure for computer software licenses and software maintenance fees.
- 3331 Duplicating Charges - Expenditures for duplicating and copy services.
- 3332 Printing-Non Resale - Expenditures for specialized printing jobs. Printing or reproductions for publications for sale are charged to 3551.

- 3351 Freight and Parcel Post - Expenditures for cartage, packing and other types of delivery and handling costs incurred for the movement of university-owned property or for items purchased for resale by auxiliary enterprises. This freight sub account code is not to be charged for transportation or delivery costs related to repairs or to the delivery of commodities, utilities, fuel, or capital items. For these items (repairs, commodities, utilities/fuel, and capital items), freight is an integral part of the cost of the item or of the repair, and should be included as part of the "landed cost" and as part of the total value or on total cost of equipment inventory where applicable.
- 3444 Postage - Expenditures for general and routine mailings not requiring special handling incurred for general institutional administrative support activities or for academic or department administrative support activities. This account code includes expenditures for courier services between various university locations and mailing documents. This account code does not include charges for postage or parcel post for commodities, books, equipment purchases or repairs. Such charges are part of the landed cost of the commodities, books and equipment or the total cost of repairs. Use account code 3448 to record expenditures for postage or other special handling involving university programs or projects associated with research, instruction, public service, or other institutional activity.
- 3661 Tuition/Registration Fees - Expenditures for training programs for faculty and staff as well as departmental in-house training programs, materials, supplies, videotapes, etc.

COMMODITIES

- 4008 Food/Decor for Spec Events - Expenditures for refreshments, floral and other decorations for special or traditional public ceremonies, convocations, or celebrations of importance to the campus, in accordance with the university guidelines on representational allowance. Such events would include meals or receptions during commencement activities, convocations, student honors, parent's day, faculty ceremonies, etc. The cost of alcoholic beverages must not be charged to this account code. Do not use this account code with restricted or matching funds.
- 4010 Stationery/Office Supplies - Expenditures for supplies, which are used solely with general institutional administrative support activities or with academic or department administrative support activities and are not otherwise included in the 401x series of account codes. Items purchased may include laboratory notebooks, transparencies, pens, tablets, staples, files folders, binders, and other small equipment and furnishings costing less than \$5,000 each. Use account code 4015 to record expenditures for program/project supplies involving university programs or projects associated with research, instruction, public service, or other institutional activity. Use account code 4014 to record expenditures for computer supplies associated with general institutional administrative support activities or with academic or department administrative support activities.
- 4011 Teaching Supplies - Expenditures for supplies, which are used as an integral part of the students' learning process. Items such as chemicals, tests, film, wood, clay and paints would be included in this category. Not for supplies for staff training sessions.

- 4014 Computer Supplies - Expenditures for supplies, or computers costing less than \$5,000 or software less than \$100,000 for each unit, which are used solely with general institutional administrative support activities or with academic or department administrative support activities and are not otherwise included in the 401x series of account codes. Items purchased may include software, and other enhancements for personal computers. Use account code 5327 for software valued over \$100,000. Use account code 4015 to record expenditures for computer supplies involving university programs or projects associated with research, instruction, public service, or other institutional activity. Use account code 4010 to record expenditures for non-computer supplies associated with general institutional administrative support activities or with academic or department administrative support activities that are not otherwise included in the 401x series of account codes.
- 4015 Program/Project Supplies - Expenditures for supplies, which are used solely with university programs or projects involving research, instruction, public service, or other institutional activity and are not otherwise included in the 401x series of account codes. Items purchased may include laboratory notebooks, transparencies, paper for program/project data and reports, pens, tablets, staples, files folders, binders, software, computers and other small equipment costing less than \$5,000 or software less than \$100,000 for each unit. Use account code 4010 to record expenditures for program/project supplies associated with general institutional administrative support activities or with academic or department administrative support activities. Use account code 4014 to record expenditures for computer supplies associated with general institutional administrative support activities or with academic or department administrative support activities.
- 4018 Match/Restricted Fund Self-Catered - Expenditures for catering supplies for events allowable under the terms of the grant or contract and in accordance with the university guidelines on representational allowances. Only for use in the restricted and matching funds.