

Frequently Used Account Numbers

Please refer to the below list of frequently used accounts and utilize the account that best corresponds to the products or services you are ordering.

| Account # | Account Title | Account Purpose/Description |
|-------------------------------|--------------------------------|--|
| Consumable Supplies | | |
| 7111 | Instructional Supplies | General supplies for in classroom and similar usage with a limited useful life (e.g. whiteboard markers, erasers, etc.) |
| 7112 | Office Supplies | General office supplies with a limited useful life (e.g. copy/printing paper, notebooks, staples, stapler, printer ink, pens, tape, etc.) |
| 7113 | Laboratory Supplies | General supplies used in a laboratory setting with a limited useful life (e.g. beakers, test tubes, thermometers, sample containers, chemicals, etc.) |
| 7114 | Custodial Supplies | General supplies for custodial / facility services with a limited useful life (e.g. brooms, garbage bags, garbage bins, cleaning supplies, minor repair and maintenance supplies such as tools, nails, glue, etc.) |
| 7115 | Audio-Visual Supplies | General audio/visual supplies with a limited useful life (e.g. video cables, filters, etc.) |
| 7116 | Computer Supplies | General computer supplies with a limited useful life (e.g. computer mouse, mouse pads, keyboards, thumb drives, CDs, computer cleaning supplies, etc.) |
| 7119 | Supplies - Other | General supplies with a limited useful life that do not have a designated/specific account (7111-office, 7114 -custodial and 7116-computer supplies, etc.) |
| Books and Publications | | |
| 7121 | Books, Publications & Catalogs | Purchases of books, publications and related materials |
| 7122 | Subscriptions | Expenses for 3rd party subscriptions (e.g. professional association materials, newspapers, magazines, etc. - Does not include IT applications or service subscriptions) |

| Account # | Account Title | Account Purpose/Description |
|------------------|----------------------|------------------------------------|
|------------------|----------------------|------------------------------------|

General Expenses

| | | |
|------|--------------------------|--|
| 7131 | Postage | Postage expenses - United States Postal Service including stamps, metered services, etc. This account should be used by the Business Service Department or by others if purchasing stamps and similar from mail locations outside of the TC mailroom (i.e. directly from the post office or online). |
| 7132 | Direct Marketing | Direct marketing solutions for solicitation and other efforts. |
| 7133 | Express/Ground Shipping | Expedited mail courier services (e.g. Fed Ex, UPS, USPS - Priority Mail) |
| 7137 | Shipping & Handling Fees | Shipping and handling fees for all Unimarket orders - to be used when final shipping expenses are unknown at time of PO creation |
| 7152 | Printing & Reproduction | Expenses for 3rd party printing services and reproductions. Should not include Business Services Duplicating expenses for TC Departments |

Rent/Lease Expenses

| | | |
|------|--------------|--|
| 7161 | Rent - Space | Recurring rental fees for leased space or similar property |
|------|--------------|--|

Noncapitalized Assets: generally under \$3,000 per item

For purchases > \$3,000 per item and larger institutional projects, the 79xx account series should be used. An item translates to one computer, one chair, etc. Software and License Expenses should be discussed with the Controller's Office and/or Purchasing for proper treatment.

| | | |
|------|------------------------------|--|
| 7181 | Non Cap Lab&Instr Equip. | Laboratory and related instruction equipment |
| 7182 | Non Cap Furnt & Fixtures | Desk, chairs, filing cabinets, etc. |
| 7183 | Non Cap Comp&Periph Equip | Computers, laptops, servers, printers, monitors, related cables, sound bars, monitor stands, etc. |
| 7184 | Non Cap Software | Software and related expense expenses from the preliminary project stage to post implementation stages |
| 7185 | Non Cap Info&Comm Tech Equip | Hardware equipment costs associated with the convergence of telecommunications and computers enabling users to access, store, transmit, and manipulate information. Includes telephones (wired and wireless) and telephone apparatus, fax machines, routers, gateways, transmitting and receiving antennas, satellites, cable television equipment, fire detection and alarm systems, etc. |
| 7187 | Non Cap Audio&Video Equip | Televisions, TV wall mounts, surround sound equipment, speaker systems, intercom systems, etc. . |
| 7188 | Non Cap Equip (not listed) | Equipment with a useful life greater than 3 years not separately categorized in another 718X account |

| <u>Account #</u> | <u>Account Title</u> | <u>Account Purpose/Description</u> |
|--|------------------------------------|---|
| Professional and Purchased Services | | |
| 7211 | Contractor/Consulting Srvc-Other | Fees for contractor and consultant services provided by individuals or companies who receive compensation from the College, but are not College employees. Only expenses for services provided in the US should be included here. Contractors typically agree to perform work in an arms length transaction and the company hiring the contractor defines the desired results and the schedule. Consultants typically have a special field of expertise or skill and provide professional or expert opinion, advice or services regarding information or materials in his or her field of knowledge or training to assist others in making decisions or in performing tasks. Should include travel and similar expenses for consultants/contractors. |
| 7219 | Intl Contr/Consulting Srvc-Other | Fees for international contractor and consultant services provided by international individuals or companies who receive compensation from the College, but are not College employees. The consulting services should primarily be performed abroad. (See 7211-Consultant Services for additional descriptive information on contractors and consultants) |
| 7221 | Purchased Services | Should be used for external purchased services such as distribution and warehouse services, catering services, payment technology services (Higher One, BlackBoard), pest control, laundry machine services, water machine replenishments, shredding services, temporary help/staffing expenses |
| 722101 | Purchased Srvc -Transport | Should be used for air/bus, vehicle charters and similar transportation rentals. Not to be used for employee travel related transportation expenses. |
| 722102 | Purchased Srvc -Minors | Should be used for any program, activity, event or service relating to or involving Minors. |
| 722103 | Purchased Srvc - Intellectual Prop | Should be used for any service relating to Intellectual Property (intangible rights protecting copyright work, patents, trademarks, etc.) |
| 7224 | Grant SubContracts | Expenses for subcontractors on TC Grants |

Travel and Related Expenses

| | | |
|------|--|---|
| 7311 | Travel Expenses - TC Employees | Expenses incurred by or on behalf of TC employees for local or domestic travel (e.g. taxis, hotels, flights). Should not include travel related expenses for consultants or international employee travel. |
| 7315 | Meal Exp (domestic) - TC Employees | Meal related expenses incurred by or on behalf of TC employees while on local or domestic business including meal per diems, direct invoices and/or receipts. Should not include meal expenses billed by consultants/contractors. |
| 7316 | Meal Exp (international) - TC Employees | Meal related expenses incurred by or on behalf of TC employees while on international business including meal per diems, direct invoices and/or receipts. Should not include meal expenses billed by consultants/contractors. |
| 7317 | International Travel Expenses - TC Employees | Expenses incurred by or on behalf of TC employees for international travel (e.g. taxis, hotels, flights). Should not include meal expenses billed by consultants/contractors. |

| <u>Account #</u> | <u>Account Title</u> | <u>Account Purpose/Description</u> |
|--------------------------------------|-------------------------------------|--|
| Hospitality and Entertainment | | |
| 7321 | Hospitality - TC Employees | Meal and entertainment expenses incurred by or on behalf of TC employees including restaurant deliveries, groceries and similar purchases for on campus business. |
| 7322 | Conf. Meetings & Oth Related Exp | Expenses for participation in local or domestic meetings and/or conferences including facility rentals, speakers' fees and expenses, materials, registration fees paid for employees/students to attend conferences, conventions, and meetings conducted by 3rd parties. Travel expenses incurred for/on behalf of TC employees for conferences, conventions, and meetings should be reported in travel expenses. Please do not include expenses to/on behalf of Consultants in this account. |
| 7323 | Catering & Special Events | Expenses for catering and similar services including services provided by Culinart for on or off campus local or domestic business and related events |
| 7327 | Intl Conf Meeting & Oth Related Exp | Expenses for participation in international meetings and/or conferences including facility rentals, speakers' fees and expenses, materials, registration fees paid for employees/students to attend conferences, conventions, and meetings conducted by 3rd parties. Travel expenses incurred for/on behalf of TC employees for conferences, conventions, and meetings should be reported in travel expenses. Please do not include expenses to/on behalf of Consultants in this account. |
| 7328 | Intl Catering & Special Events | Expenses for catering and similar services while engaged in business related events abroad |
| Memberships and Subscriptions | | |
| 7612 | Membership Fees | Fees for annual or periodic memberships to professional organizations or other group organizations |
| Special Payments | | |
| 7621 | Payments to Participants | Tokens/stipends for 3rd parties participating in a TC study or similar |
| 7622 | Honorariums: Domestic US | Payments made to US persons (3rd parties) for services rendered in a volunteer capacity or for services for which fees are not traditionally required or incurred. Can include payments for guest speakers to cover their travel, accommodation, or preparation time. |
| 762201 | Honorariums: Foreign Nationals | Payments made to Foreign Nationals (3rd parties) for services rendered in a volunteer capacity or for services for which fees are not traditionally required or incurred. Can include payments for guest speakers to cover their travel, accommodation, or preparation time. |
| Employee Relations | | |
| 7631 | Employee Recruitment & Advertising | Expenses incurred to recruit employees including those to advertise across multiple outlets and recruiting firm fees |
| 7633 | Professional Development | Includes expenses for maintaining professional credentials or general ongoing learning opportunities such as formal coursework, conferences and informal learning through consultation, coaching, communities of practice, lesson study, mentoring, reflective supervision and technical assistance. |