

Account Codes

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| Active Account Codes as of October 2009 | Description | |
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| | Employee Related Expenses | |
| 726220 | Travel – Foreign | Payment or reimbursement to employees for Foreign Travel |
| 726311 | Travel – Employee & Student | Payment or reimbursement to employees or students for travel. |
| 726500 | Overtime Meals | Payment or reimbursement to employees for overtime meals. |
| 726600 | Tuition – Undergraduate & Graduate | Payment or reimbursement to employees for Tuition |
| 726700 | Conference Training and Registration | Payment or reimbursement to employees for registration or reservation fees for conferences or training. For payments to vendors, see 735902 |
| 726800 | Membership Dues & Fees | Payment or reimbursement to vendors for registration, Membership fees in professional associations or license fees. |
| 726900 | Housing Allowance | Payment or reimbursement to employees for Housing allowance. |
| 732960 | Employee Physicals | |
| | Administrative Expenses | |
| 734140 | Insurance | This includes fire, theft, general and professional liability insurance. |
| 734200 | Office and Administrative Supplies | Pens, pencils, file folders, paper products, incl. photocopy paper, film, tape, computer diskettes, ink cartridges and small office machines under \$100. For office equipment >\$4,999 see 763700. |
| 734310 | Printing Expenses and Supplies | Includes printing, binding, blueprinting, photography, photo developing, and copyrighting of printed material for both academic and administrative depts. For the purchase of photographic film, use 734200. |
| 734550 | Postage | Including stamps, meter postage, PO box rental, express mail, etc. See 767500 for postage meter rental. See 761290 for direct mail service and for courier services. <i>Preferred Processing Document for U.S. Post Office for non-state funds: Procard or Disbursement Voucher and approved invoice.</i> |
| 735000 | Subscriptions | Payments for periodicals for administrative departments, newspapers, law books, journals (including Electronic And News Clipping Services, CD-Rom Subscriptions & Other Network or on-line or Dial-Up Services including licensing fees.) |
| 735010 | Membership Dues - Institutional | |
| 735100 | Advertising | Job advertising, Legal Ads etc. (Buyer Advertising) |
| 735200 | Exhibits/Displays | Flags, banners, tags, license plates/displays, plaques, trophies, incl. Items W/UM Insignia Used For Promotional Purposes. Incl. non-monetary, non-employee awards; and non-monetary, non-employee student awards. |
| 735300 | Bottled Water/Cooler Rental | |
| 735600 | Fees, Fines, Licenses, Permits | Annual fees required to maintain accreditation. For Software licenses, use 734800. For initial accreditation review costs, see 761010. |

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| 735902 | Conference Misc and Temporary Space | Expenses for department conferences, training sessions, examinations and other department-related activities. May include meals, light refreshments, and temporary space rental. Temporary space rental is for temporary occupancy (30 days or less). ARAMARK |
| 736200 | Donations & Memorials | |
| | Facility Operational Supplies and Expenses | |
| 739200 | Freight | Fed Ex, UPS etc. |
| 739301 | Food Storage & Beverages | Food, Beverage, supplements, and the products associated with storage of such items. (Not Aramark) |
| 739490 | Misc. Kitchen & Dining Supplies | China, glassware, flatware etc. |
| 739500 | Medicines & Pharmaceuticals | |
| 739600 | Lab Supplies | Glass, syringes, needles, testing materials, protective gear. Use 761250 for outside lab services. |
| 739610 | Gases & Demurrage and Cylinder Lease | For the purchase of compressed, liquid, and specialty gases, and their requisite container charges. |
| 739630 | Chemicals | |
| 739640 | Research Animals | |
| 739650 | Radioactive Material | |
| 740400 | Medical/Surgical Supplies | |
| 740700 | Clothing and Footwear | Articles of wearing apparel, shoes, and boots including protective gear. See 735200 for clothing that is purchased for promotional purposes. |
| 740800 | Facilities Furnishings | Window Coverings: shades, drapes, blinds, shaded plastic film, sheets, blankets, pillows, etc. For wall-to-wall carpeting, see 744700 |
| 741000 | Laundry and Cleaning Supplies | |
| 741010 | Cleaning Paper Products | |
| 741400 | Library & Teaching Supplies | |
| 741660 | Books/Periodicals – Non library | |
| 741810 | Research Supplies | |
| 742000 | Human Subject Compensation | |
| 742990 | Procard (Central use only) | |
| 743000 | Athletic/Recreational Supplies and materials | Items for the operation of athletic/recreational facilities. |
| 743100 | Manufacturing Supplies & Materials | Wood, metals, plastic, cloth, etc. |
| 744000 | Navigation & Nautical Supplies | |
| 744300 | Tools & Supplies – Other | |
| 744330 | Tools & Supplies – Auto Maintenance | Tools and supplies necessary for vehicle maintenance. Maintenance and Repair Parts/Supplies, including equipment enhancements: If labor charges are a part of the purchase cost, charge maintenance/repair, parts/supplies to 768400 - Vehicle Maintenance. |
| 744800 | Law Enforcement Supplies | Ammunition, badges, handcuffs. Road Signs (Stop, Speed Limit, etc.) For law enforcement equipment, see 763400. |
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| | Energy Costs and Space Rental | |
| 754100 | Space Rental | For the costs of rental of buildings, office space, land and garages. Contact Purchasing before using this code. |
| 754200 | Electricity | |
| 754400 | Fuel For Vehicles | |
| 754690 | Fuel For Buildings | |
| 755050 | Water/Sewer | |
| 755300 | Natural Gas | |
| | Consultant Services | |
| 757040 | Ad Agency/Media Consultants | |
| 757060 | Architects/Landscape Designers | |
| 757080 | Artists/Graphic Designers | |
| 757090 | Attorneys/Legal Services | |
| 757100 | Financial Services | |
| 761120 | Coroners/Pathologists | |
| 757120 | Engineers | |
| 757130 | Exam Developers | |
| 757140 | Health & Safety Services | |
| 757150 | Honoraria/Speakers/Lecturers | For services related to a speaking or lecturing engagement. This may be a flat rate, which includes travel related expenses, or, travel may be broken out separately on the PO/contract that is issued for the service. If no payment for service is involved (service provider requests only reimbursement for travel), see 758980. |
| 757160 | Researchers/Scientists | |
| 757170 | Labor Negotiators | |
| 757190 | Management Consultants | |
| 757200 | Medical Consultants | |
| 757210 | Recruiters | |
| 757220 | Planners | Persons who research, develop, and provide a course of action, methodology, policy or other plan. See 757060 for space planners or landscape designers. See 757080 for artists and graphic designers. |
| 757230 | Program Coordinators | Persons, who design, evaluate, coordinate, or implement programs, conferences, exhibitions or who establish criteria for the purchase of an outside program. |
| 757270 | Sub-recipient Payments over \$25K | |
| 757271 | Subcontracts | |
| 757275 | Sub-recipient Payments up to \$25K | |
| 757280 | Writers | |
| 757300 | Performers/Actors | |
| 758980 | Travel Reimbursement – Consultant Only | For employees use 726220 or 726311 |
| | Operational Services | |
| 757050 | Arbitrators/Mediators/Dispute Resolution | |
| 761010 | Accreditation Review Costs | |
| 761040 | Art Models/Artwork | |
| 761050 | Athletic Services | For example: officials, coaches, lifeguards, referees, trainers, etc. |

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| 761071 | Auctioneers/Appraisers | |
| 761100 | Banking/Collection Services | |
| 761130 | Court Investigator | |
| 761140 | Legal Support Services | |
| 761160 | Examiners/Monitors/Graders | |
| 761200 | Guides | Persons who direct tours or provide professional guide services. |
| 761230 | Investigators/Inspectors/Reviewers | |
| 761240 | Jury & Witness Fees | |
| 761250 | Lab & Pharmaceutical Services | |
| 761270 | Laundry Services | |
| 761280 | Law Enforcement/Police Detail | |
| 761290 | Messenger/Mail Services | |
| 761330 | Photographic and Micrographic Services | |
| 761380 | Religious Services | |
| 761400 | Security Guard Services | |
| 761410 | Sheriff/Constable/Process Servers | |
| 761440 | Surveyors | |
| 761460 | Temporary Help Services | Temp Agencies |
| 761500 | Instructors/Lecturers/Trainers | |
| 761510 | Translators/Interpreters | |
| 761520 | Veterinary Service | |
| 761540 | Weather Reporting Service | |
| 761560 | Food Services (Outside Vendors) | e.g., a vendor that is hired to provide food service to a dining hall, etc. |
| 761580 | Archivist/Librarian/Records Manager | |
| 761590 | Movers | |
| 762980 | Travel Reimbursement – Other | Operational services Travel. Appropriate receipts must accompany the invoice. |
| | <i>Equipment Purchase(See Information Technology Expenses Below)</i> | |
| 741970 | Non-Capital Equipment | Any movable non-IT equipment item at \$1,000-\$4,999.99 that will be tagged and tracked in the University's equipment inventory. For computer hardware, systems, and peripherals see 741980 |
| 763210 | Research/Educational Equipment - \$4,999 | Items necessary for research or for instructional use in a teaching setting. |
| 763400 | Facility Equipment - >\$4,999 | Items necessary for the operation of programs of a state facility. For example: machinery, instruments, appliances, and modular units (trailers). Includes Plant, Shop, Operational equipment and equipment associated with implementing energy savings conservation measures. Room air conditions included here if greater than \$4,999. For the initial purchase of equipment during the construction of a facility, use 772180. |
| 763500 | Motor Vehicle Equipment - >\$4,999 | Motor vehicles, including passenger vehicles, airplanes, helicopters, passenger trucks and lawn mowers/tractors greater than 90 h.p. Includes motorized vehicle equipment accessories. |
| 763700 | Office Equipment - >\$4,999 | For example, postage, fax machines, etc. See 763100 for Computer Equipment. |
| 763800 | Printing, Copying Equipment - >\$4,999 | Printing, photocopier, duplicating, and; micrographics equipment, and equipment for the micro production of |

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| | | source documents or electronic data and microfilm/microfiche readers and printers. Includes the payment that covers the cash buyout of such leased equipment |
| 763900 | Office Furnishings - >\$4,999 | |
| 764300 | Law Enforcement and Security Equipment - >\$4,999 | For example, radar systems breathe analyzers, firearms, etc. For police vehicles, see 763500: for ammunition, see 744800. |
| 764500 | Heavy Equipment – General - >\$4,999 | For example, front-end loaders, backhoes, bulldozers, tractors, cranes, dump trucks, etc., for other than farm use. See 763500 for Motorized Vehicle Equipment |
| | Equipment Lease/Purchase | |
| 766210 | Research/Educational Equipment Lease-Purchase | |
| 766300 | Facility Equipment Lease-Purchase | |
| 766400 | Motor Vehicle Lease-Purchase | |
| 766500 | Office Equipment Lease-Purchase | |
| 766550 | Printer, Photocopier Lease-Purchase | |
| 766600 | Office Furniture Lease-Purchase | |
| 766700 | Medical Equipment Lease-Purchase | |
| 766750 | Law Enforcement & Security Equipment Lease-Purchase | |
| 766800 | Heavy Equipment Lease-Purchase | |
| | Equipment Rental | |
| 767210 | Research/Educational Equipment Rental/Lease | |
| 767300 | Facility Equipment Rental/Lease | |
| 767400 | Motor Vehicle Rental/Lease | North Reading Transportation |
| 767500 | Office Equipment Rental/Lease | |
| 767550 | Printer, Photo Copier Rental/Lease | |
| 767600 | Office Furniture Rental/Lease | |
| 767700 | Medical Equipment Rental/Lease | |
| 767750 | Law Enforcement & Security Equipment Rental/Lease | |
| 767800 | Heavy Equipment Rental/Lease | |
| | Equipment Maintenance & Repair | |
| 768210 | Research/Educational Equipment Maintenance & Repair | |
| 768300 | Facility Equipment Maintenance & Repair | Maintenance of items necessary for the operation of programs of a state facility. For example: machinery, instruments, appliances and modular units. For building maintenance use. (For cleaning/janitorial services use 761090.) |
| 768400 | Motor Vehicle Maintenance & Repair | |
| 768500 | Office Equipment Maintenance & Repair | |
| 768550 | Printer, Photo Copier Maintenance & Repair | |
| 768600 | Office Furniture Maintenance & Repair | |
| 768700 | Medical Equipment Maintenance & Repair | |
| 768750 | Law Enforcement & Security Equipment Maintenance & Repair | |
| 768800 | Heavy Equipment Maintenance & Repair | |

Account Codes

| <i>Active Account Codes as of July 2009</i> | <i>Description</i> | |
|---|--|--|
| | <i>Construction and Improvements of Buildings and Maintenance of Infrastructure (for Office of Economic Development Use Only)</i> | |
| 741200 | Ground Supplies | |
| 744202 | Tools & Supplies – Groundskeeping | |
| 744350 | Tools & Supplies – Plumbing | |
| 744360 | Tools & Supplies – Painting | |
| 744370 | Tools & Supplies – Carpentry | |
| 744380 | Tools & Supplies – Electrical | |
| 744700 | Floor Coverings | Replacement only - Wall-to-wall carpet, tiles. For area rugs, use 740890. For initial furnishing in new construction, use 772180 |
| 754900 | Tools & Supplies - Heat & Air Conditioning | |
| 761090 | Cleaners/Janitors | |
| 761180 | Exterminators | |
| 761210 | Hazardous Waste Removal Services | |
| 761390 | Non-Hazardous Waste Removal Services | |
| 761430 | Snow Removal, Groundskeeping Services | |
| 761600 | Tradesperson | Licensed or professional trades people - For example: plumbers, electricians, carpenters and locksmiths, seamstresses, carpet installers, testing services (non-lab). |
| 761701 | Property Management | |
| 764700 | Lawn & Grounds Equipment - \$1,000 and greater | |
| 766880 | Lawn & Grounds Equipment Lease-Purchase | |
| 767880 | Lawn & Grounds Equipment Rental/Lease | |
| 768880 | Lawn & Grounds Equipment Maintenance | |
| 772160 | Building & Land Improvements & Maintenance | Improvements and maintenance of land. Improvements to buildings including management maintenance systems and heating, air conditioning, ventilation and cooling systems. Work required to restore or modernize a building that results in greater durability or extended useful life or to comply with code requirements. For day-to-day maintenance, see 768300 and 761600. |
| | <i>Information Technology Expenses</i> | |
| 734791 | Telephone Service | Payments to a telecommunications company for voice communications, includes local, cellular, Centrex, paging, internet and long distance services. |
| 734800 | Software, Software Upgrades & Software Licenses | Personal computer to mainframe - and requisite licenses, annual fees, and upgrades. For Software Maintenance, see 768100. For software purchases valued at \$100,000 or more, see 763180. |
| 741980 | Non-Capital Information Technology Equipment | Any movable computer hardware, systems, and peripheral item at \$1,000-\$4,999.99 that will be tagged and tracked in the University's equipment inventory |
| 757030 | Info Tech Consultants | Information Technology consultants who develop computer systems, programs or instruct, advise, or train |

Account Codes

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| | | persons in the application of computer programs. Includes system analysts, programmers and or consultants with special expertise in networking, planning, or design. For data processing entry, use 761460. |
| 761080 | Info Tech Cabling | Cost of installing and maintenance of computer cabling. Involves wage rates. |
| 763100 | Information Technology Equipment >\$4,999 | Computer hardware, systems, and peripherals. Use 741980 if \$1,000-\$4,999.99: For computer software, see 734800. For computer supplies, use 734200. For computer/software maintenance, use 768100. |
| 763140 | Network Equipment | Telecommunications Equipment >\$4,999 |
| 763180 | Computer Software > \$100,000 | |
| 766100 | Info Tech Equipment Lease-Purchase | Computer hardware, Software, systems, peripheral equipment, telecommunications equipment |
| 767100 | Info Tech Equipment Rental/Lease | Computer hardware, Software, systems, peripheral equipment, telecommunications equipment. |
| 768100 | Info Tech Equipment Maintenance & Repair | Maintenance of computer hardware, software, systems, peripheral equipment, and word processors. For software licenses, use 734800. |