


EXPENDITURE
CLASSIFICATION
CROSSWALK



**ACCOUNTS/OBJECT
CODES FOR
REQUISITIONS/
PURCHASE ORDERS
HANDBOOK**

Classes EE, FF, GG, HH, JJ, KK, LL, NN, RR, UU

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HINT:

To locate an account code, see the Index at the back of this document.

The codes in the Index are listed alphabetically, and include the account code and the page numbers for the long descriptions.

Yellow highlights reflect the edits made in May and June 2014

About the Handbook: This handbook includes the codes, code descriptions and instructions for the encumbering and expenditure of funds on requisitions/purchase orders. It does not include codes for Payroll, Employee Reimbursements, or Recharges, as they are inappropriate for use on requisitions/purchase orders. Links to the employee reimbursement and travel codes may be found at <http://www.umass.edu/aco/objcde/index.htm>

The Account Codes used by the University are adapted from the Object Classes and Object Codes established by the Commonwealth, which are mandated for use by all State Agencies.

The University's budget is allocated among 15, two-character, alpha Classes, which define very general types of payments/purchases; e.g., EE - Administrative Expenses, FF - Facility Operational Expenses, etc.

In the University's Finance System, each general Class contains numerous 3-character State Object Codes that map to corresponding 6-digit University Account Codes, which more closely define the various types of payments/purchases within the Class. For example., Under Class. EE - Administrative Expenses - one will find: State Object Code E01, University Account Code 734200, Office and Administrative Supplies.

Each requisition/purchase order line distribution contains a University Account Code. An Account Code combined with a fund, department ID, Class, and a project/grant, when applicable, comprises the chartfield string (or budget) for the line. A requisition/purchase order may consist of multiple lines. Each line may contain a different Account Code, depending on what is appropriate for the purchase, and/or a different budget.

The codes are broken out to three levels – State Object Class, State Object Code, and University Account Code. Unless you are purchasing with state appropriated funds (fund number starts with a “1”), the only code you need to address is the University Account Code.

How to Locate an Account Code: To locate the appropriate Account Code for your purchase, see the [Index](#) in the back of this handbook. Alphabetical by description, and numeric by account code number lists are also contained in the handbook, in front of the Index. To determine the processing requirements that are required for a specific account code, see **Processing Requirements for Purchases** at the Procurement Department website: <http://www.umass.edu/procurement/>

If you are unable to locate the desired code, consult a buyer in the Procurement Department (5-0361), or an accountant's clerk in the Controller's Office (5-0806). Questions concerning the mechanics of how to change an Account Code on a requisition should be directed to the Help Desk at 5-2119.

Explanation of Object Class, Object Code, Account Code:

Object Class: An Object Class is the highest level classification in the Commonwealth of Massachusetts MMARS System that identifies the type of expenditure under which object codes and Account Codes fall. It is a two-character alpha code. For example, Class EE – Administrative Expenses – lists administrative type codes that are associated with operating the University. Each Class contains its own list of State Object Codes and University Account Codes that further define the expenditure.

Object Code: An Object Code is a 3-character code used in the Commonwealth of Massachusetts MMARS System that identifies the type of product/service that is being purchased. You will note in Example 1, below, that each University Account Code maps to a State Object Code. When state funds are used, the University Account Code that is charged automatically maps to its corresponding State Object Code, for reporting in the Commonwealth's MMARS System. At this time, very few departments at the Amherst campus are funded with state monies for purchases.

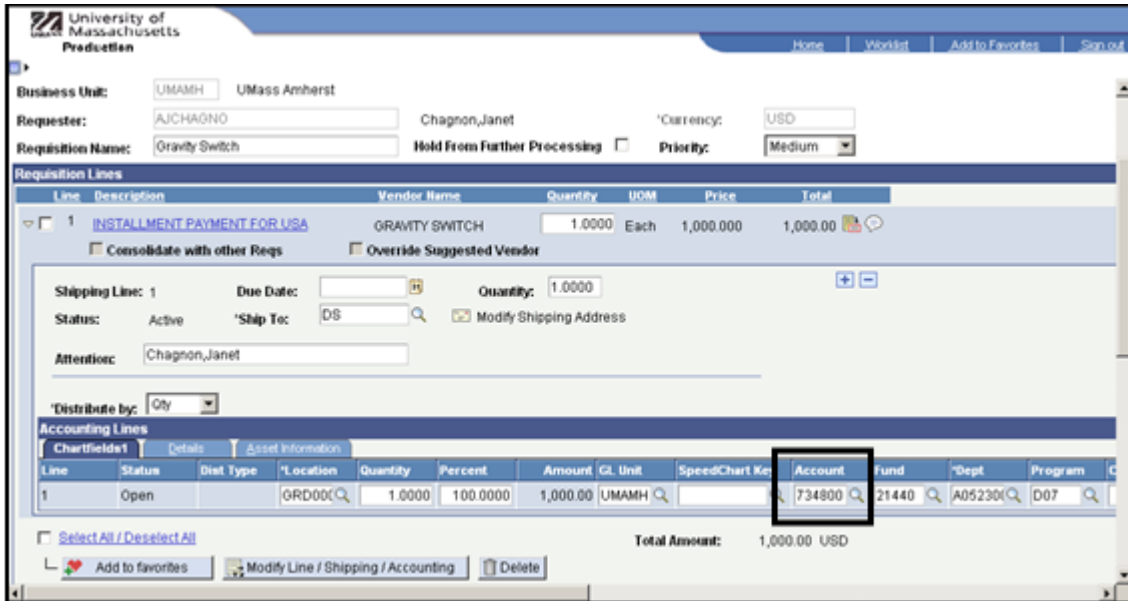
Example 1 – State Object Code/University Account Code – Description of Use, as contained in this handbook:

State Object Class/ Code	University Account Code	Long Description
U03	734800	<p>Software, Software Upgrades, and Software Licenses - <\$100,000: Personal computer to mainframe - and requisite licenses, annual fees, and upgrades. For Software Maintenance, see 768100.</p> <p><input type="checkbox"/> Any encumbrance document for a software license agreement in excess of \$1,000 must be accompanied by the software license agreement, which has been signed by the department.</p> <p><input type="checkbox"/> For software purchases valued at \$100,000 or more, see 763180.</p>

Account Code: An Account Code is a 6-digit University code in the University's Finance System that identifies the type of product/service that is being purchased. In the eProcurement Requisition Application, the Account Code appears in the Define Requisition tab, Accounting Defaults, and in the Review and Submit tab, Accounting Line, as a part of the chartfield string for each line of the purchase requisition (See Example 2, below). Because Account Codes are line specific, you may assign a different Account Code to each line of the purchase requisition, if appropriate, to identify what is being ordered on the line. The Account Code facilitates reporting, and also establishes the type of support documentation that is required for the purchase requisition.

You may find additional information about requirements for support documentation at <http://www.umass.edu/procurement/>, *Processing Requirements for Purchases*.

Example 2 – University Account Code in a Requisition Accounting Line



CLASS EE
ADMINISTRATIVE EXPENSES

Introduction: This class includes only those codes that are appropriate for requisition/purchase order use that cover administrative expenditures associated with operating the University. All purchases/payments must be in compliance with the policies and procedures contained in the *University Purchasing Manual dated July 1994, and with the Campus Accounting Manual dated July 1989, and any subsequent revisions thereto*. For the most current revisions to purchasing policy, see **Processing Requirements for Purchases** at the Procurement Department website (<http://www.umass.edu/procurement/>).

Contract Use: Department staff should verify with their business manager or bookkeeper whether a contract (University, Campus, Massachusetts Higher Education Consortium ((MHEC)) or State) is available for the type of purchase to be made.

Employee Reimbursements: All employee reimbursements must be processed through object class BB – Employee Related Expenses, and cannot be done on requisitions/purchase orders. Process on a Disbursement Voucher or a Travel Voucher, whichever is appropriate.

Processing Documents: Unless otherwise noted, the Appropriate Processing Document is a Request for Bid (RFB) or requisition/purchase order, in conformance with established Purchasing Policies as contained in the campus Purchasing Manual dated July 1994, and any subsequent revisions thereto.

Recharges: Requisitions/purchase orders are inappropriate for recharge departments. Check with the respective recharge area for their requirements.

Questions concerning the use of these codes should be directed to a buyer in the Procurement Department.

State Object Class/ Code	University Account Code	Long Description
EE	734000	Administrative Expenses-(BUDGET CATEGORY ONLY--Do not use this Account Code)
E01	734140	Insurance-Other: This includes fire, theft, general and professional liability insurance. Use may be subject to the review and approval of the Controller's and/or Treasurer's Offices. For malpractice insurance use 734180.
E01	734180	Malpractice Insurance (non-state funds only): Use is subject to the review and approval of the Controller's/Treasurer's Offices.

CLASS EE
ADMINISTRATIVE EXPENSES

State Object Class/ Code	University Account Code	Long Description
E01	734200	<p>Office and Administrative Supplies - Items used in an administrative setting such as pens, pencils, file folders, paper products, including photocopy paper, film, tape, computer supplies with no tracking requirement and ink cartridges.</p> <p><input type="checkbox"/> Note: All upholstered or plastic furniture must meet the Cal 117, or Cal. 133 when appropriate, fire codes for flammability. Contact a Buyer in Procurement.</p>
E22	734210	<p>Business Meetings: - Outside Vendors: Non-state funds only (Business expenses, excluding entertainment and travel.) (See Business Expense Policy, Controller's Office); Payments made directly to vendors for business expenses. For example, local restaurants, grocers and coffee service.</p> <p>The Business Entertainment Expense Reimbursement form is required, when appropriate, for employee-related expenses. The BE-ER form is completed, when appropriate, and processed with the invoice to Accounts Payable.</p> <p><input type="checkbox"/> Employee reimbursements for business expenses must be processed as a Direct Payment with the BE-ER form, when appropriate, and the vendor's original invoice on account 727260. Note that employee reimbursements must be done as a Disbursement Voucher or a Travel Voucher, whichever is appropriate.</p> <p><input type="checkbox"/> CAUTION: Contact your grant accountant in the Controller's Office before you commit a business function charge to a grant/contract account.</p> <p><input type="checkbox"/> For <i>Entertainment Expenses</i>, see 743010; for <i>Alcoholic Beverages</i> see 734290.</p> <p>Note: Note that UMass Catering Services should be used for any on-campus catered event. See the University's Catering policy at the Procurement Department website: http://www.umass.edu/procurement/policies/2007_Catering.pdf</p>
E01	734241	<p>Non-Employee Expenses: for example, taxi service, travel, hotel/meals for candidates for positions (employee recruitment); for visiting speakers, lecturers in lieu of payment for services; etc.</p> <p><input type="checkbox"/> <i>Note that most non-payroll student payments should be done through Financial Aid as a form of scholarship.</i></p> <p><input type="checkbox"/> For payment of moving expenses, see 726910 and 761590.</p> <p><input type="checkbox"/> For student recruitment, see 734270.</p> <p><input type="checkbox"/> A Contract for Services is not required. PO may be made out to travel agency or hotel direct, as well as to individual for reimbursement. If for reimbursement, appropriate receipts must accompany invoice.</p>

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State Object Class/ Code	University Account Code	Long Description
		<input type="checkbox"/> See Classes HH and JJ for non-employee travel expenses when payment for service is involved.
E01	734260	Team Travel: (Athletic Dept. Only) (incl. coaches): For expenses incurred by the Athletic Department for team travel.
E01	734270	Student Recruitment: Expenses related to student recruiting, including expenses for college fairs for recruiting purposes and recruitment of athletes.
E01	734280	Charity Events: Expenses related to hosting or participating in a charity event.
E22	734290	Alcoholic Beverages: Purchases of alcoholic beverages must be approved by a Dean or Director and be in conformance w/established Campus policy. The Business Entertainment Expense - Employee Reimbursement form is required, when appropriate. <input type="checkbox"/> The BE-ER form is completed, when appropriate, and processed with the invoice to Accounts Payable. <input type="checkbox"/> CAUTION: Contact your grant accountant in the Controller's Office before you commit such an expenditure to a grant/contract account.
E02	734300	Copying Expenses & Supplies - Includes photocopying services, toner and developer. <input type="checkbox"/> For Photocopying internal recharge, use 753030. Inappropriate for PO. In list for informational purposes only.
E02	734310	Printing Expenses & Supplies - Includes printing, binding, blueprinting, photography, photo developing, and copyrighting of printed material for both academic and administrative depts. For Photographic/Micrographic Services, use 761330. For the purchase of photographic film, use 734200. <input type="checkbox"/> For Printing Services internal recharge, use 753020. Inappropriate for PO. In list for informational purposes only.
E06	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>

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State Object Class/ Code	University Account Code	Long Description
E12	735000	<p>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.) <i>Preferred Processing Document for non-state funds: Procard, or Disbursement Voucher and approved invoice.</i></p> <p><input type="checkbox"/> <i>For Academic Books, see 741660. For books purchased by the University Library, see 741500.</i></p> <p>NOTE: Billing and delivery must be to a valid UMass address. May not go to individual's residence.</p>
E12	735010	<p>Membership Dues, Institutional: Payments must be vendor specific and in the name of the University. Also, see 726800 for employee reimbursement. <i>Preferred Processing Document for non-state funds: Procard, or Disbursement Voucher and approved invoice. Employees cannot be reimbursed using purchase requisitions/purchase orders.</i></p>
E13	735100	<p>Advertising Expenses: Costs of advertising in newspapers, publications, or on radio and television, excluding services provided by Advertising Agencies (see 757040 for Advertising services). For mailing services, see 761290.</p> <p>See related policies/procedures for placing employment ads, published by Human Resources. Policy is available on the Web: http://www.umass.edu/humres/search-procedure</p>
E14	735200	<p>Exhibits/Displays/Promotional Items and Non-Monetary, Non-Employee Awards: 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</p> <p><input type="checkbox"/> <i>Monetary student awards not related to employment must be processed through the Financial Aid Office. See 727100 (F18), for non-monetary employee awards - monetary employee awards must go thru Payroll.</i></p> <p><input type="checkbox"/> <i>Monetary non-employee, non-student awards must be processed within Classes HH, JJ, under the code that best fits the type of award.</i></p>
E15	735300	<p>Bottled Water: Including rental of cooler and supplies.</p>
E50	735480	<p>Non-Employee Damage Claims - Settlements and Judgments – Tax Reportable To Non-Employee Claimant –Claimant Sole Payee Payments under this object code include non-employee settlements, court or administrative awards or judgments resulting in damage payments, which are tax reportable to the Claimant and payable solely to Claimant. All payments must be made under Claimant's TIN. The check may be mailed to the Claimant's attorney address using an additional remittance address without the attorney being listed as a payee. Employment related claims; payments to Claimant's attorney, third party or for interest may not be made using this object</p>

CLASS EE
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State Object Class/ Code	University Account Code	Long Description
E51	735481	<p>code. Includes non-employment related tort and non-tort damage claims, contract judgments, punitive damages, compensatory damages, discrimination, civil rights, pain and suffering, mental harm or distress, emotional distress, loss of consortium or any damages arising from emotional distress, lump sum payments, liquidated damages; invasion of property interests; defamation, libel, and property damage claims (when claimant does not provide receipts for actual costs incurred for reimbursement).</p> <p><input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.</p> <p><input type="checkbox"/> No payments may be made using this code without the prior approval of Univ. Legal Counsel.</p> <p><input type="checkbox"/> Non-Employee Settlements and Judgments with Attorney – Tax Reportable To Claimant – Claimant And Attorney Co-Payees - Payments under this object code include non-employee settlements, court or administrative awards or judgments resulting in damage payments, which are tax reportable to the Claimant and are payable to Claimant and their attorney or solely to the attorney. All payments must be made under Claimant’s TIN with an additional remittance address with payee as “Claimant name and attorney name” or “attorney name” and the attorney address. Employment related claims and interest might not be made using this object code. Includes non-employment related tort and non-tort damage claims, contract judgments, punitive damages, compensatory damages, discrimination, civil rights, attorneys fees, costs, pain and suffering, mental harm or distress, emotional distress, loss of consortium or any damages arising from emotional distress, lump sum payments, liquidated damages; invasion of property interests; defamation, libel, and property damage claims (when claimant does not provide receipts for actual costs incurred for reimbursement).No payments may be made using this code without the prior approval of Univ. Legal Counsel.</p> <p><input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.</p> <p><input type="checkbox"/> No payments may be made using this code without the prior approval of Univ. Legal Counsel.</p>
E52	735482	<p>Employee Settlements and Judgments – Limited To Certain Tax Reportable Damages to Claimant – Claimant And Attorney Co-Payees, Or Attorney Sole Payee. Payments under this object code are limited to claims for attorney fees. All payments must be paid using the attorney's TIN.</p> <p><input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.</p> <p><input type="checkbox"/> No payments may be made using this code without the prior approval of Univ. Legal Counsel.</p>

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State Object Class/ Code	University Account Code	Long Description
E53	735483	<p>Non-Employee Settlements and Judgments – Not Tax Reportable To Claimant – Claimant Sole Payee - Payments under this object code include settlements and court or administrative awards or judgments resulting in damage payments which are not tax reportable to the claimant which are payable solely to the claimant. No payments may be made under this object code to a third party, such as an attorney or insurer.). Types of damages payable under this object code are limited to actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements to employee (not third party payments – use 735481), non-employee tort claims for personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, and non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred).</p> <p><input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.</p> <p><input type="checkbox"/> No payments may be made using this code without the prior approval of Univ. Legal Counsel.</p>
E54	735484	<p>Non-Employee Settlements and Judgments – Not Tax Reportable To Claimant – Claimant And Attorney Co-Payees, Or Attorney Sole Payee - Payments under this object code include settlements, court or administrative judgments resulting in damage payments which are not tax reportable to the claimant, and which are payable either jointly to the Claimant and Claimant’s attorney or solely to Claimant’s attorney. No payments may be made to a third party that is not the Claimant’s attorney. All payments must be made using attorney’s TIN with payee name “Claimant name and Attorney name” or just “Attorney Name”. Includes actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements paid to claimant’s attorney, non-employee personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, and non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred).</p> <p><input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.</p> <p><input type="checkbox"/> No payments may be made using this code without the prior approval of Univ. Legal Counsel.</p>
E55	735485	<p>Non-Employee Settlements and Judgments – Not Tax Reportable to Claimant – Claimant and 3rd Party Co-Payees, or 3rd Party Sole Payee - Payments under this object code include settlements, court or administrative judgments resulting in damage payments which are not tax reportable to the claimant, and which are payable either jointly to the Claimant and 3rd party (such as an insurer) or solely to the 3rd party. No payments may be made to an attorney under this object code. All payments must be made using the 3rd party’s TIN with payee name “Claimant name and 3rd party” or just “3rd party”.</p>

CLASS EE
ADMINISTRATIVE EXPENSES

State Object Class/ Code	University Account Code	Long Description
		<p>Includes actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements paid to claimant's attorney, non-employee personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, and non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred).</p> <p><input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.</p> <p><input type="checkbox"/> No payments may be made using this code without the prior approval of Univ. Legal Counsel.</p>
E19	735600	<p>Institutional-Fees, Fines, Licenses, and Permits: Includes payments for toll card usage, filing fees, town dump fees, Mass Tpke cards and card credit usage fees. According to the Commonwealth, payments cannot be made for individuals or state employees - only for institution. Also used for annual fees required to maintain accreditation. For Software licenses, use 734800. For initial accreditation review costs, see 761010. For employee license reimbursements, see 726800; for towing service, see 768400.</p>
E19	735610	<p>Royalties: (e.g., UMass Press) The Univ. Treasurer must sign Royalty agreements.</p>
E22	735902	<p>Conference Miscellaneous and Temporary Space Rental: 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).</p> <p><input type="checkbox"/> For space rental longer than 30 days, contact a Procurement buyer for guidance.</p>
E24	736200	<p>Donations/Memorials: Payments for donations, charitable contributions, or memorials. For non-state funds only. Requires the Business Entertainment Expense - Employee Reimbursement form <i>and the prior approval of the department's Vice Chancellor or his/her delegate.</i></p>
E29	736500	<p>Late Payment Interest on Settlements or Judgments –Statutorily mandated or other interest payments on settlements or judgments. Interest on damages is tax reportable and payable to claimant. Interests on attorney's fees are tax reportable and payable to attorney. This object code may not be used to pay for damages and other claim payments.</p> <p><input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.</p> <p><input type="checkbox"/> No payments may be made using this code without the prior approval of Univ. Legal Counsel.</p>

CLASS EE ADMINISTRATIVE EXPENSES

State Object Class/ Code	University Account Code	Long Description
E41	737100	<p>Employee Travel – Out of State: Payments for out of state travel paid directly to the vendor on behalf of an employee. Includes payments to airlines or hotels. Use 726210, 726230, 726240, 726250 or 726270 for out-of-state employee travel reimbursements or 726220 for foreign employee travel reimbursements.</p> <p><input type="checkbox"/> Employee reimbursements cannot be done on a requisition/purchase order.</p>
E42	737200	<p>Employee Travel – In State: Payments for in-state travel paid directly to the vendor on behalf of an employee. Use 726311 for miscellaneous in-state employee travel reimbursements and 726450 for in-state mileage reimbursements.</p> <p><input type="checkbox"/> Employee reimbursements cannot be done on a requisition/purchase order.</p>
E43	737300	<p>Employee Tuition: Payments paid directly to a vendor for approved tuition and/or tuition expenses. For employee reimbursements for tuition use 726600 and a Disbursement Voucher. For conference training and registration fees paid directly to a vendor use 737400.</p>
EE2	737400	<p>Conference and Training Registration Fees: Payments to vendors on behalf of employees for registration or reservation fees for conferences, training, or other professional development or educational opportunities to enhance an employees work experience. May be processed on a requisition/purchase order only if the requisition/order is made out directly to the hotel/company/association hosting the conference, two or more people are listed on the order for registration, and no travel reimbursement is involved. Department shall type on the PO, "No Other Travel is Involved." Employee reimbursements cannot be done on a requisition/purchase order.</p> <p>Note: If the requisition/purchase order is for more than \$10,000, a Contract for Services must be processed with the order.</p>
E99	738990	<p>Late Penalty Interest – Administrative Expenses</p> <p><input type="checkbox"/> Inappropriate for PO. In list for informational purposes only</p>

CLASS FF
FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES

Introduction: This class includes only those codes that are appropriate for requisition/purchase order use that covers expenditures for the cost of supplies required for operating the University. *All purchases/ payments must be done in compliance with the policies and procedures contained in the University Purchasing Manual dated July 1994, and with the Campus Accounting Manual dated July 1989, and any subsequent revisions thereto.* For the most current revisions to purchasing policy, see **Processing Requirements for Purchases** at the Procurement Department website (<http://www.umass.edu/procurement/>).

Contract Use: Department staff should verify with their business manager or bookkeeper whether a contract (University, Campus, Massachusetts Higher Education Consortium ((MHEC)) or State) is available for the type of purchase to be made.

Employee Reimbursements: All employee reimbursements must be processed through object class BB – Employee Related Expenses. Object Class FF is used for payments to vendors only. Employee reimbursements cannot be done on a requisition/purchase order. Process on a Disbursement Voucher or a Travel Voucher, whichever is appropriate.

Processing Documents: *Unless otherwise noted, the Appropriate Processing Document is a Request for Bid (RFB) or Requisition, in conformance with established Purchasing Policies as contained in the campus Purchasing Manual dated July 1994, and any subsequent revisions thereto.*

Recharges: Requisition/purchase orders are inappropriate for recharge departments. Check with the respective recharge area for their requirements.

Questions concerning the use of these codes should be directed to a buyer in the Procurement Department.

State Object Class/ Code	University Account Code	Long Description
FF	739000	FACILITY OPERATIONAL EXPENSES - (BUDGET CATEGORY ONLY--Do not use this Account Code)
F18	727100	Employee Recognition- Non-Monetary Awards (payments related to employee recognition and appreciation - awards, plaques, etc.) Payments cannot be made to employees under this code. PO must go to a vendor. For payment of employee recognition functions, such as retirements, see 743010. For non-monetary, non-employee awards, see 735200. <input type="checkbox"/> The Commonwealth says monetary awards to employees must go thru the Payroll Account Codes. Monetary student awards not related to employment must be processed through the Financial Aid Office.
F01	739180	Alcoholic Beverage For Sale-Dining Commons Only
F01	739200	Freight – Note: If PO Is For Capital or Non-Capital Equipment, Charge Freight To The Respective Equipment Account Code

CLASS FF**FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES**

State Object Class/ Code	University Account Code	Long Description
F01	739301	Food Storage And Beverages: -Dining Commons Only
F03	739400	China & Silverware: china, glassware, flatware
F03	739490	Misc. Kitchen and Dining Supplies - Other
F04	739500	Medicines and Pharmaceuticals <input type="checkbox"/> NOTE: Reference the appropriate Mass. Dept. of Public Health License No. on any PO that covers the purchase of a controlled substance. See Section 2.24 of the University Purchasing Manual.
F05	739600	Laboratory Supplies - Items such as glass, syringes, needles, testing materials, protective gear. Use 761250 for outside lab services. <input type="checkbox"/> NOTE: Reference the appropriate Mass. Dept. of Public Health License No. on any PO that covers the purchase of any controlled substance, including syringes and/or needles. See Section 2.24 of the University Purchasing Manual.
F05	739610	Gases, Demurrage, and Cylinder Lease: For the purchase of compressed, liquid, and specialty gases, and their requisite container charges.
F05	739620	X-ray Supplies
F05	739630	Chemicals, excluding radioactive materials: For radioactive materials, see 739650 <input type="checkbox"/> The purchase of any hazardous chemicals must be coordinated through the campus Department of Environmental Health and Safety.
F05	739640	Research Animals: <input type="checkbox"/> The purchase of any research animals requires the prior approval of the Animal Care Office. For animal care recharges, use 753190.
F05	739650	Radioactive Materials: <input type="checkbox"/> The purchase of any radioactive materials must be coordinated through the campus Department of Environmental Health and Safety
F05	739660	Government Tax-Free Alcohol: Alcohol purchased for research. <input type="checkbox"/> The purchase of any government tax-free alcohol must be ordered through the Chemistry Stockroom
F06	740400	Medical and Surgical Supplies: Includes surgical instruments, first aid supplies, dental supplies (for use by Health Services, Athletics).
F07	740500	Personal Medical Items and Prosthetics - Medically related items: artificial limbs, eyeglasses, hearing aids.
F08	740600	Toiletries and Personal Supplies - Personal hygiene supplies: razors, toothbrushes, and deodorant
F09	740700	Clothing and Footwear - Articles of wearing apparel, shoes, and boots including protective gear. See 735200 for clothing that is purchased for promotional purposes. For fabric for clothing, see 741400. For the

CLASS FF FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES
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State Object Class/ Code	University Account Code	Long Description
		reimbursement of cleaning work related clothing, see 727000.
F10	740800	Facility Furnishings: Window Coverings: shades, drapes, blinds, shaded plastic film, etc.
F10	740810	Facility Furnishings-Bedding, linen: sheets, blankets, pillows, etc.
F10	740890	Misc. Facility Furnishings: Including area rugs, etc. For wall-to-wall carpeting, see 744700.
F11	741000	Laundry/Cleaning Supplies: For example: brooms, brushes, mops, pails, soaps, polishes, detergents, etc. (See 761270 for cleaning services)
F11	741010	Cleaning Supplies-Paper products: e.g., toilet paper, paper towels
F13	741100	Farm Animal Supplies: Includes stable and barn supplies and livestock feed.
F16	741400	Library and Teaching Supplies - Items used in a library or in an academic setting such as pens, pencils, file folders, paper products, incl. photocopy paper, film, tape, computer supplies with no tracking requirement and ink cartridges. Also includes fabric for clothing such as costumes for theater, etc. ❖ For books and periodicals see account code 741500 (Library only) or 735000 (administrative setting) or 741660 (academic setting). Also includes fabric for clothing such as costumes for theater, etc. ☐ Note: All upholstered or plastic furniture must meet the Cal 117, or Cal. 133 when appropriate, fire codes for flammability. Contact a Buyer in Procurement.
F16	741500	Library Books: Books, periodicals, etc., purchased by the University Library. For books, periodicals purchased by academic/administrative departments, see 735000 (administrative) and 741660 (academic).
F16	741520	Library On line Resources – On line subscriptions to databases.
F16	741610	Film/Video: For the rental or purchase of films, videos, DVDs. For the purchase or development of camera film, see 734310.
F16	741660	Books and Periodicals: (non-library, academic) <i>Preferred Processing Document for non-state funds: Procard or Disbursement Voucher and approved invoice. State Appropriated funds must process on PO.</i>
F16	741810	Consumable Research Supplies: Restricted to Grant, Contract & RTF accounts (non-appropriated fund accounts only). Use the appropriate supply object code for all other accounts. For Lab Supplies use 739600.
F16	742000	Human Subjects Compensation: Payment to an individual for participation in testing. Also, used to compensate artists' models. No CFS required. <i>Preferred Processing Document for non-state funds only.</i> Disbursement Voucher and approved invoice.
F18	743000	Athletic/Recreational Supplies and Materials: Items for the operation of

CLASS FF**FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES**

State Object Class/ Code	University Account Code	Long Description
		athletic/recreational facilities.
F18	743010	<p>Entertainment Expenses: (Non-state funds only): Expenditures for amusements, diversions, and any costs directly associated w/such costs (such as tickets to shows or sports events, and for morale building or recognition functions/celebrations, including retirement functions. See Business Expense Policy, Controller's Office. The Business Entertainment Expense - Employee Reimbursement form (BE-ER form) is required, when appropriate, for employee-related expenses. If entertainment is held on campus, the BE-ER form is completed, when appropriate, and maintained with the departmental records. If off-campus, the BE-ER form is completed, when appropriate, and processed with the invoice to Accounts Payable. Employee reimbursements cannot be done on a requisition/purchase order.</p> <p><input type="checkbox"/> CAUTION: Contact your grant accountant in the Controller's Office before you commit an entertainment charge to a grant/contract account.</p>
F19	743100	Manufacturing Supplies and Materials – Wood, metals, plastic, cloth, etc.
F21	744000	Navigational and Nautical Supplies
F24	744330	Tools & Supplies – Automobile 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.
F27	744800	Law Enforcement and Security Supplies: Ammunition, badges, handcuffs. Road Signs (Stop, Speed Limit, etc.) For law enforcement equipment, see Class KK.
F28	745050	Wholesale Purchases for Resale Items purchased for resale. Excludes books, use 745000.
F28	745090	Newspapers/Magazines-(Aux Ent Only)

CLASS GG**ENERGY COSTS AND SPACE RENTAL EXPENSES**

Introduction: This class includes only those codes that are appropriate for requisition/purchase order use that cover expenditures for plant operations, space rentals, utilities, and vehicle fuel. All purchases/payments must be in compliance with the policies and procedures contained in the University Purchasing Manual dated July 1994 and with the Campus Accounting Manual dated July 1989, and any subsequent revisions thereto. For the most current revisions to purchasing policy, see **Processing Requirements for Purchases** at the Procurement Department website (<http://www.umass.edu/procurement/>).

Employee Reimbursements: Employee Reimbursements are inappropriate in Object Class GG.

Processing Documents: *Unless otherwise noted, the Appropriate Processing Document is a Request for Bids (RFB) or a Requisition/Purchase Order, in conformance with the policies contained in the campus Purchasing Manual dated July 1994, and any subsequent revisions thereto.*

Recharges: Requisition/purchase orders are inappropriate for recharge departments. Check with the respective recharge area for their requirements.

Questions concerning the use of these codes should be directed to a buyer in the Procurement Department.

State Object Class/ Code	University Account Code	Long Description
GG	754000	ENERGY COSTS AND SPACE RENTAL EXPENSES - (BUDGET CATEGORY ONLY--Do not use this Account Code)
G01	754100	Space Rental - For the costs of rental of buildings, office space, land and garages. Use this for long-term (over 30 days) rentals only. For short-term/daily space rental use 735902. Comments: Requires Board of Trustee and DCPO approval. Contact a buyer in Procurement before using this code.
G03	754200	Electricity: Electric power supply and costs associated with electricity purchased from an investor-owned or municipal utility.
GG3	754205	Electricity Supply (DTE) - Electric power supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive electricity supplier/broker.
G05	754400	Fuel for Vehicles - Does not include fuel reimbursements to employees.
G06	754600	Fuel for Buildings-Fuel Oil #6
G06	754610	Fuel for Buildings-Other Fuel Oil
G06	754630	Fuel for Buildings-Bituminous Coal
G06	754640	Fuel for Buildings-Freight on Coal
G06	754690	Fuel for Buildings-Other Fuel

CLASS GG
ENERGY COSTS AND SPACE RENTAL EXPENSES

State Object Class/ Code	University Account Code	Long Description
G08	755000	Sewage Disposal Expenses
G08	755050	Water Expenses (Town of Amherst) For bottled water, see 735300
G10	755200	Energy Savings: Payments pursuant to Energy Management Service Contracts (Shared Savings Agreements) procured through DCPO.
G11	755300	Natural Gas , excluding bottled gas (see 754690)
GG1	755305	Natural Gas Supply (DTE): Natural gas supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive gas supplier/retail agent.
G97	755970	Late Penalty Interest for Utilities <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only
G99	755990	Late Penalty Interest -Energy Costs and Space Rental Expenses <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.

CLASS HH CONSULTANT SERVICES CONTRACTS

Introduction: This class includes only those codes that are appropriate for requisition/purchase order use that cover expenditures for temporary professional services for specific projects and for defined time periods. Services are specialized and are not ordinarily provided by, or available from, University employees. Because of the expertise of the firms or individuals consulted, departments are better able to serve their clients/constituents or to fulfill their mandates. Consultant Contractors (Independent Contractors and Contract Employees) provide advice, develop programs, and provide other services to departments. *See the University Purchasing Manual dated July 1994, Section 1.3, to determine whether a worker is an employee or an independent contractor. If unsure, contact Human Resources, Payroll Section, for ruling.*

All purchases/payments must be in compliance with the policies and procedures contained in the University Purchasing Manual dated July 1994, and with the Campus Accounting Manual dated July 1989, and any subsequent revisions thereto. For the most current revisions to purchasing policy, see **Processing Requirements for Purchases** at the Procurement Department website (<http://www.umass.edu/procurement/>).

Employee Reimbursements/Payments: University employees will not be reimbursed for services rendered by others. University employees may not receive payments for services rendered by themselves in any object class other than AA – Payroll. There are tax issues.

Processing Documents: Unless otherwise noted, the Appropriate Processing Document is a Request for Bids (RFB) or Requisition/Purchase Order, in conformance with established Purchasing Policies as contained in the Purchasing Manual dated July 1994, and any subsequent revisions thereto.

"Contract for Service forms: Use of any of these codes in excess of \$10,000 also requires the completion of a long form Contract for Services, in accordance with established University policy. The Department and vendor may elect to have one for lesser amounts, if desired. If charged to a state appropriated account, the Commonwealth's Standard Service Agreement for the University is required. If state appropriated funds are to be used (fund number starts with a "1"), please contact a buyer in the Procurement Department for guidance."

Tax/Travel: *Note that the vendor will receive a 1099 form for the service. Currently, travel is not taxable. If travel reimbursement is allowed under the terms of the contract, then the requisition should be entered in the on-line system as two separate lines (one line for the service, the other for travel), charged to the appropriate service Account Code. Accounts Payable will not apply tax to the travel line.*

NOTE: *All vendors, including non-resident aliens, must have a valid Taxpayer Identification Number (TIN) number that has been assigned by the Federal Government. Non-resident aliens must be in the country under a visa that allows them to receive monies. These are IRS tax issues. Violation is a Federal offense.*

Questions concerning the use of these codes should be directed to a buyer in the Procurement Department.

CLASS HH
CONSULTANT SERVICES CONTRACTS

State Object Class/ Code	University Account Code	Long Description
HH	757000	CONSULTANT SERVICES - (BUDGET CATEGORY ONLY--Do not use this Account Code)
HH3	757040	Advertising Agency/Media Consultants - Persons who develop and produce communication strategies, promotional materials, advertising layouts and programs for publication in print, videotape, radio, television, or other media. For the costs of placing an advertisement, see 735100. For mailing services, see 761290.
HH2	757060	Architects/Landscape Designers: Persons who design the exterior or interior of a building or structure for decorative or functional development, preservation or improvements to grounds. For grounds keeping or other grounds maintenance services, use 761430.
HH3	757080	Artists/Graphic Designers - Persons who are commissioned to create or design visual representations or layouts in graphic, electronic or audio form based upon specifications provided by a department. See 761040 for payments to artists who sell artwork for educational or exhibition purposes, such as prints, murals, films and paintings.
H09	757090	Attorneys/Legal Services - Individuals and firms who provide legal services. For construction project related legal services, see 772030. The prior approval of campus legal counsel is required.
HH1	757100	Financial Services - Persons who provide financial services including auditors, accountants, actuaries, statisticians, economists, land appraisers.
HH2	757120	Engineers - Persons who offer mechanical, electrical, or other engineering expertise, designs and services. See 772080 for engineering services involving vertical and horizontal construction projects.
H13	757130	Exam Developers - Persons who develop examinations, testing mechanisms and materials.
HH4	757140	Health and Safety Experts - Persons who provide advice and recommendations to departments concerning medical issues and policies. For example: optometrists, pharmacists, dentists, doctors, nurses, dietitians, psychiatrists, and psychologists. For medical-related services for animals, use 761520
H15	757150	Honoraria for Visiting 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. Honoraria less than \$5,000 may be paid as a direct payment. If no payment for service is involved (service provider requests only reimbursement for receipted travel), see 734241.
HH2	757160	Researchers/Scientists - Persons who provide research, development and analysis of data or other information and materials based upon specifications provided by a department. Includes services by sociologists, social scientists, genealogists and archaeologists. Also, persons who conduct or perform scientific research and development through observation, study, experiments

CLASS HH
CONSULTANT SERVICES CONTRACTS

State Object Class/ Code	University Account Code	Long Description
		and other scientific projects; including knowledge of nature or physical phenomena. Includes chemists, biochemists, biotechnicians, biologists and biogeologists. For policy planners, use 757220. For court related investigations and research, use 761130.
H17	757170	Labor Negotiators - Persons who negotiate labor agreements and disputes.
H19	757190	Management Consultants - Persons who provide management expertise and advice to departments based upon market analysis, strategic planning or other management tools. For management of Power Plant, Mullins Ctr., see 761701.
HH4	757200	Medical Consultants - Persons who provide advice and recommendations to departments concerning medical issues and policies, for example: optometrists, pharmacists, dentists, doctors, nurses, dietitians, psychiatrists, psychologists, etc. For medical-related services for animals, see 761520.
H21	757210	Personnel Placement Consultants (Recruiters) - Persons who recruit or find placements for individuals in employment situations.
H22	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.
H23	757230	Program Coordinators - Persons who design, evaluate, coordinate, or implement programs, conferences, exhibitions or who establish criteria for the purchase of an outside program.
HH2	757270	Sub Recipients over \$25,000
HH2	757271	Subcontracts - Awarded to External Agency/ <i>Grants & Contracts Only</i> - Requires the appropriate subcontract document. Payments to other UM campuses require a Memo of Understanding. Questions concerning the use of this code should be directed to the appropriate grant accountant in the Controller's Office.
HH2	757275	Sub Recipients up to \$25,000
HH3	757280	Writers - Persons who research, develop and draft written materials including documents, reports, press releases, scripts, legislation, newspaper copy, or develop literature, based upon specifications provided by a department. See 757040 if services are included in an advertising or media campaign.
H30	757300	Performers/Actors - Professional actors and performers who provide entertainment, voice-overs, or other representations, re-enactments or presentations. MA state withholding tax implications - Check with campus Controller's Office before making payments with this code.
H98	758980	Reimbursement for Travel and Other Expenses for Consultant Services or, you may use 734241 if reimbursement is required and no service is involved. Appropriate receipts must accompany the invoice.
H99	758990	Late Penalty Interest - Consultant Services <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only

CLASS HH CONSULTANT SERVICES CONTRACTS

State Object Class/ Code	University Account Code	Long Description
HH4	761120	Coroners and Pathologists - Persons who investigate and assist in investigating the causes and circumstances of death.

CLASS JJ OPERATIONAL SERVICES CONTRACTS
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Introduction: This class includes only those codes that are appropriate for requisition/purchase order use that cover expenditures for services for the routine operation of departments. Services are provided by Contractors (Independent Contractors, Contracted Employees) except when otherwise authorized by statute or regulation. Contractors provide specialized skills, professional training and expertise in services not otherwise available from a University employee. "Operational services" are part of the daily activities of the department. **The use of the term "persons" includes firms as well as individuals.** See the *University Purchasing Manual* dated July 1994, Section 1.3, to determine whether a worker is an employee or an independent contractor. If unsure, contact Human Resources, Payroll Section, for ruling.

All purchases/payments must be in compliance with the policies and procedures contained in the University Purchasing Manual dated July 1994, and with the Campus Accounting Manual dated July 1989, and any subsequent revisions thereto. For the most current revisions to purchasing policy, see **Processing Requirements for Purchases** at the Procurement Department website (<http://www.umass.edu/procurement/>).

Employee Reimbursements/Payments: University employees will not be reimbursed for services rendered by others. University employees may not receive payments for services rendered by themselves in any object class other than AA – Payroll. There are tax issues.

Processing Documents: Unless otherwise noted, the Appropriate Processing Document is a Request for Bids (RFB) or Requisition/Purchase Order, in conformance with established Purchasing Policies as contained in the Purchasing Manual dated July 1994, and any subsequent revisions thereto.

"Contract for Service forms: Use of any of these codes in excess of \$10,000 also requires the completion of a long form Contract for Services, in accordance with established University policy. The Department and vendor may elect to have one for lesser amounts, if desired. If charged to a state appropriated account, the Commonwealth's Standard Service Agreement for the University is required. If state appropriated funds are to be used (fund number starts with a "1"), please contact a buyer in the Procurement Department for guidance."

Tax/Travel: Note that the vendor will receive a 1099 form for the service. Currently, travel is not taxable. If travel reimbursement is allowed under the terms of the contract, then the Requisition should be entered in the on-line system as two separate lines (one line for the service, the other for travel), charged to the appropriate service Account Code. Accounts Payable will not apply tax to the travel line.

NOTE: All vendors, including non-resident aliens, must have a valid Taxpayer Identification Number (TIN) number that has been assigned by the Federal Government. Non-resident aliens must be in the country under a visa that allows them to receive monies. These are IRS tax issues. Violation is a Federal offense.

Questions concerning the use of these codes should be directed to a buyer in the Procurement Department.

CLASS JJ
OPERATIONAL SERVICES CONTRACTS

State Object Class/ Code	University Account Code	Long Description
JJ	761000	OPERATIONAL SERVICES - (BUDGET CATEGORY ONLY--Do not use this Account Code)
JJ1	757050	Arbitrators/Mediators/Dispute Resolution Services - Persons and agencies legislatively authorized to provide impartial moderators ("neutrals") to resolve disputes or provide other alternative forms of dispute resolution services in lieu of litigation.
JJ2	761010	Accreditation Review Costs Costs associated with accreditation review of facilities and programs by professional accreditation standards boards. Use of this code is required for the years that the actual accreditation visits/services are performed. Annual fees thereafter that are required to maintain the accreditation may be charged to 735600.
JJ2	761040	Art Models/Artwork - Persons who serve as the subject for an artist or photographers. Includes payments to artists for artwork used for educational and exhibition purposes such as prints, photographs, murals, sculptures and paintings. Also includes art purchases from independent art dealers/artists which may include: films, videos, slide sets, contemporary books and other works from selected artists. See 741400 for art supplies for educational and teaching purposes. <input type="checkbox"/> For classroom use, use 742000, Human Subjects Compensation, including artists' models.
JJ2	761050	Athletic Services - For example: officials, coaches, lifeguards, referees, trainers, etc.
J07	761071	Auctioneers /Appraisers : Agents who sell goods or services at auction and/or persons who estimate the worth of such. For land appraisers, use 757100.
J10	761100	Banking/Collection Services - Cost of: lock box, collection and billing agencies and other bank services. For auditors, see 757100.
J13	761130	Court Investigators - Persons appointed by a judge to investigate matters pending before a court.
JJ1	761140	Legal Support Services - Persons who provide legal, and related services including impartial mediators and arbitrators to resolve disputes, negotiation skills training, court reporters/stenographic and transcription services, certified paralegals, law clerks or legal interns. Use 757090 for attorney/legal services. For construction legal services use 772030.
J16	761160	Examiners/Monitors/Graders - Persons who administer, monitor or assess examinations
JJ2	761200	Guides - Persons who direct tours or provide professional guide services.

CLASS JJ
OPERATIONAL SERVICES CONTRACTS

State Object Class/ Code	University Account Code	Long Description
JJ3	761230	Investigators/Inspectors/Reviewers - Persons who conduct an official inquiry, inspection or review. Includes hearing officers. For medical reviews or consultations, see 757200.
J24	761240	Jury & Witness Fees - Costs involved with jury duty and lay witness fees. See 761140 for Expert Witnesses.
J25	761250	Laboratory and Pharmaceutical Services - Experimental study in a science or for testing and analysis; services relating to the sale and manufacture of pharmaceuticals
J27	761270	Laundry Services - Costs of outside laundry services. For laundry supplies, see 741000. For employee reimbursement of police dry cleaning, see 727000. Employee reimbursements cannot be done on a requisition/purchase order.
J28	761280	Law Enforcement - Costs associated with hiring local or state law enforcement officers; e.g., Hadley police for assisting at UMass events. For security services, see 761400.
JJ2	761290	Messenger/Mail Services. - Persons who deliver communications, packages, or currency, including courier services. Also includes the cost of telephone answering services and those associated with mailing services; e.g., sorting, stuffing, printing of labels and envelopes, For express mail, see 734550.
J33	761330	Photographic and Micrographic Services - Persons who provide photography, photo developing, videography, computer generated graphics, enlargements, copies, videotape dubbing micrographic design, systems and related services. See 757040 for persons who create photographic layouts, organize or develop video productions or other advertising and media programs. See 734310 for film developing that is not a part of a photographic service.
JJ2	761380	Religious Services - Persons who perform religious services.
JJ3	761400	Security Services - Persons who protect clients, workers and property. Also includes overseeing the destruction of confidential records. For law enforcement officials, see 761280.
J41	761410	Sheriffs, Constables, and Process Servers - Persons who serve and deliver legal documents.
J44	761440	Surveyors - Persons who survey. For surveying services relating to lateral projects, see 772130.
J46	761460	Temporary Help Services - Persons who perform general office work, for example: secretary, typist, receptionist, word processor, etc. Seamstresses.
J50	761500	Instructors, Lecturers and Trainers - incl. Five College Contract. Non-employees who provide instructional programs for staff or the public.

CLASS JJ
OPERATIONAL SERVICES CONTRACTS

State Object Class/ Code	University Account Code	Long Description
JJ2	761510	Translators/Interpreters, Foreign Language - Persons who translate oral or written words. Including interpreters for the hearing impaired.
JJ2	761520	Veterinary Services - Persons who provide medical attention to animals. Includes breeding, lab testing and farrier services.
J54	761540	Weather Reporting Services - Persons who provide weather forecasts and warnings.
J56	761560	Food Services (Outside Vendors); e.g., a vendor that is hired to provide food service to a dining hall, etc.
J57	761570	Work Study - Payments to educational institutions that provide college students with part-time employment. For direct payment to work study students, contact Student Payroll. (CONTROLLER'S OFFICE ONLY)
J58	761580	Archivists/Librarians/Record Managers - Persons who manage archives, and who provide services to libraries.
JJ2	761590	Movers - Persons/Firms who move equipment, furniture, etc. Also see 726910. For moving University property, contact the Contracts Section in the Procurement Department. Tax issue for employee, regardless of how payment is processed (direct pay to vendor or reimbursed individual.)
J98	762980	Reimbursement for Travel and Other Expenses for Operational Services, or, you may use 734241 if reimbursement is required and no service is involved. Appropriate receipts must accompany the invoice. Reimbursements are not tax reportable when the recipient is required to account for expenditures. 'Allowances' for expenditures which do not require a detailed accounting are reportable and expenditures should be made using the appropriate object code above.
J99	762990	Late Penalty Interest - Operational Services <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.

CLASS KK
EQUIPMENT PURCHASE

Introduction: This class includes only those codes that are appropriate for requisition/purchase order use that cover expenditures for the purchase of equipment. **Note that associated freight and installation costs are also charged to the respective equipment account code and are considered to be a part of the cost of the equipment.** Equipment purchases/payments must be in compliance with the policies and procedures contained in the *University Purchasing Manual dated July 1994, and with the Campus Accounting Manual dated July 1989, and any revisions thereto.*

Cash buyouts¹ of leased equipment are included in this class. See Class LL for Equipment Lease-Purchase, Equipment Lease and Rental, and Equipment Maintenance and Repair.

Contract Use: Department staff should verify with their business manager or bookkeeper whether a contract (University, Campus, Massachusetts Higher Education Consortium ((MHEC)) or State) is available for the type of purchase to be made.

Employee Equipment Purchases/Reimbursements: All purchases of equipment are paid directly to vendors. It is inappropriate to purchase equipment from an employee. It is also inappropriate to reimburse an employee for the purchase of equipment.

Processing Documents: *Unless otherwise noted, the Appropriate Processing Document is a Request for Bid (RFB) or Requisition/purchase order in conformance with established Purchasing Policies as contained in the campus Purchasing Manual dated July 1994, and any subsequent revisions thereto.* For the most current revisions to purchasing policy, see **Processing Requirements for Purchases** at the Procurement Department website: <http://www.umass.edu/procurement/>

Recharges: Requisition/purchase orders are inappropriate for recharge departments. Check with the respective recharge area for their requirements. .

See Section 2.18 of the Purchasing Manual for the complete definition of equipment. Following is the general definition of equipment, which was revised as of July 1, 2008:

Definition of Equipment: The item must meet *all* of the following criteria:

1. Is an entity unto itself (stands alone – must be externally visible); e.g., computer, printer, external modem, microscope, filing cabinet, etc.);
2. Has a unit net price of \$1,000 or more (after any discount that may be taken);
3. Has a life expectancy of two years or more;
4. Is repairable.

Inventory (Fixed Assets): *Dollars referenced herein are based on the **Unit Net Cost**, after any discount that may be offered has been taken.*

- *Any equipment item with a Unit Net Cost of \$1,000 or greater will be tagged for inventory purposes.*
- *Equipment items that total less than \$1,000 are coded as supplies using the appropriate supply account code. There are supply codes in Classes EE, FF, and NN.*
- *Equipment items that total at least \$1,000, but less than \$5,000, are coded as non-capital equipment using either account 741970 or 741980, whichever is appropriate. The definitions for these two codes may be found in Classes FF and UU.*

³ A substantial payment that might occur during a lease-purchase, or after a lease has ended, that would allow title to the leased equipment to pass to the University, with no additional lease payments.

CLASS KK
EQUIPMENT PURCHASE

- Equipment items that total \$5,000 or greater are coded as capital equipment using the appropriate capital equipment account code.
- Faculty/staff shall not remove any item of equipment from the campus without proper written authorization. Contact the Controller’s Office, Property Section, at 413 545-0700 for forms and guidance.

Questions concerning the use of these codes should be directed to a buyer in the Procurement Department.

State Object Class/ Code	University Account Code	Long Description
		NOTE: Code 763210 should be used only if there is no corresponding Account Code contained elsewhere in Class KK that clearly defines the type of equipment; for example, a computer valued at \$5,000 or more should be coded 763100, not 763210, regardless of whether it might be used for research. <i>Note that use of the educational code is not restricted to academic departments.</i>
K02	763210	Research/Educational Equipment >\$4,999- Non IT items necessary for research or for instructional use in a teaching setting. Note that associated freight and installation costs are also charged to this account code and are considered to be a part of the cost of the equipment.
K02	741970	Furnishings/Equipment under \$5,000: Any movable non-IT equipment item with a unit net price between \$1,000 and \$4,999.99. Note that associated freight and installation costs are also charged to this account code and are considered to be a part of the cost of the equipment. For IT purchases between \$1,000 and \$4,999.99 and items under \$1,000 that require tracking see 741980 in Class UU
K03	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 conditioners included here if greater than \$4,999.99. Note that associated freight and installation costs are also charged to this account code and are considered to be a part of the cost of the equipment. For the initial purchase of equipment during the construction of a facility use 772180.
K04	763500	Motorized 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.
K05	763700	Office Equipment >\$4,999 - For example, postage machines, fax machines, etc. See 763100 for Computer Equipment.
K06	763800	Printing/Photocopying Equipment >\$4,999; Printing, photocopier, duplicating, and micrographics equipment, and equipment for the micro production of source documents or electronic data and microfilm/microfiche readers and printers. Includes the payment that covers the cash buyout of such leased equipment.

CLASS KK
EQUIPMENT PURCHASE

State Object Class/ Code	University Account Code	Long Description
K07	763900	<p>Office Furnishings >\$4,999 Includes desks, chairs, computer workstations (furniture), etc. Note that associated freight and installation costs are also charged to this account code and are considered to be a part of the cost of the equipment.</p> <p><input type="checkbox"/> Note: All upholstered or plastic furniture must meet the Cal 117 or Cal. 133 when appropriate, fire codes for flammability. Contact a Buyer in Procurement.</p>
K09	764200	<p>Medical Equipment >\$4,999; For example, x-ray machines, blood gas analyzers, etc.</p>
K10	764300	<p>Law Enforcement and Security Equipment >\$4,999; For example, radar systems, breathe analyzers, firearms, etc. For police vehicles, see 763500; for ammunition, see 744800.</p>
K11	764500	<p>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.</p>
K12	764600	<p>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 conditioners included here if greater than \$4,999.99. Note that associated freight and installation costs are also charged to this account code and are considered to be a part of the cost of the equipment. For the initial purchase of equipment during the construction of a facility use 772180.</p>
K99	765990	<p>Late Penalty Interest - Equipment Purchase</p> <p><input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.</p>

CLASS LL**EQUIPMENT LEASE-PURCHASE
EQUIPMENT LEASE AND RENTAL
EQUIPMENT MAINTENANCE AND REPAIR SERVICE**

Introduction: This class includes only those codes that are appropriate for requisition/purchase order use that cover expenditures for the lease-purchase, and the lease and rental of equipment, and for the service that is provided to maintain and repair equipment. *All purchases/payments must be in compliance with the policies and procedures contained in the University Purchasing Manual dated July 1994, and with the Campus Accounting Manual dated July 1989, and any subsequent revisions thereto.* For the most current revisions to purchasing policy, see **Processing Requirements for Purchases** at the Procurement Department website: <http://www.umass.edu/procurement/>

Contract Use: Department staff should verify with their business manager or bookkeeper whether a contract (Massachusetts Higher Education Consortium ((MHEC)) or State) is available for the type of purchase to be made.

Employee Reimbursements: Employee reimbursements are inappropriate for any of the types of purchases contained in Object Class LL.

Processing Documents: *Unless otherwise noted, the Appropriate Processing Document is a Request for Bid (RFB) or Requisition/purchase order, in conformance with established Purchasing Policies as contained in the campus Purchasing Manual dated July 1994, and any subsequent revisions thereto.*

Recharges: Requisition/purchase orders are inappropriate for recharge departments. Check with the respective recharge area for their requirements.

NOTE: Unless noted differently herein, a contract document, usually provided by the vendor, that details the terms and conditions of the lease-purchase, lease/rental, or maintenance service, must accompany the purchase document if the total of the commitment to the vendor exceeds **\$5,000**.² If funded by state monies, contact a buyer in Procurement for guidance.

Questions concerning the use of these codes should be directed to a buyer in the Procurement Department.

² A signed contract agreement is required, regardless of dollar amount, for the lease or rental of equipment. The \$5,000 reference is based upon the total value of the contract commitment, not the total value of a single purchase order.

CLASS LL

**EQUIPMENT LEASE-PURCHASE
EQUIPMENT LEASE AND RENTAL
EQUIPMENT MAINTENANCE AND REPAIR SERVICE**

State Object Class/ Code	University Account Code	Long Description
LL	766000	Equipment Lease-Purchase, Lease and Rental, Maintenance and Repair- (BUDGET CATEGORY ONLY) Do not use this Account Code.
ABOUT EQUIPMENT LEASE-PURCHASE:		
<u>(Purchase of Commodity with Financing and Ultimate Ownership)</u>		
<ul style="list-style-type: none"> • Department must first discuss their options with the Director of Procurement if financing is not covered by an MHEC contract; <ul style="list-style-type: none"> <input type="checkbox"/> Department must plan well in advance to establish the financing (three or more months); <input type="checkbox"/> Department must do competitive bids through Procurement to establish the financing company if lease-purchase of commodity is not covered by an MHEC contract; • Department must have a definite long term need for the Commodity; • Commodity is not likely to be quickly outdated by advances in technology and the durability of the Commodity will provide a long-term useful life; • Department wants to "own" equipment; • Department does not have sufficient available funds for outright purchase; • Department builds equity in equipment and title passes to the Department at end of Lease-Purchase payments; • Interest rates vary, depending on the dollar amount to be financed and the type of commodity. It is not cost effective to finance low dollar value purchases (less than \$100,000). The higher the amount to be financed, the lower the interest rate, and vice versa; • Procuring departments are required to pay to service/maintain equipment throughout the term of the lease-purchase. 		
<p>NOTE: A signed contract agreement is required, regardless of dollar amount or contract duration. See Section 3.8 of the Purchasing Manual, dated July 1994, Rev. July 2002. For Outright Purchase, see Class KK.</p>		
L02	766210	Research/Educational Equipment - Lease Purchase
L03	766300	Facility Equipment - Lease-Purchase - Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances, and modular units
L04	766400	Motorized Vehicle Equipment - Lease Purchase - General
L05	766500	Office Equipment - Lease-Purchase - For example: Beepers, postage and FAX machines.
L06	766550	Printing, Photocopying, and Micrographics Equipment Lease-Purchase - Printing, photocopying, duplicating and micrographics equipment includes equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. For outright purchase and cash buyouts, see Class KK.

CLASS LL

**EQUIPMENT LEASE-PURCHASE
EQUIPMENT LEASE AND RENTAL
EQUIPMENT MAINTENANCE AND REPAIR SERVICE**

State Object Class/Code	University Account Code	Long Description
L07	766600	Office Furnishings Lease-Purchase - For example: desks, chairs, floor mats and modular partitions
L09	766700	Medical Equipment Lease-Purchase - For example: x-ray machines and blood gas analyzers. See Class KK for outright purchase
L10	766750	Law Enforcement and Security Equipment Lease-Purchase - For example: firearms, radar, two-way communications devices, and breath analyzers
L11	766800	Heavy Equipment - Lease Purchase – General
L12	766870	TV Broadcasting Equipment - Lease Purchase : High technology equipment used for audio/visual productions for video and for other television broadcasting.

ABOUT EQUIPMENT RENTAL OR LEASE:

Short Term Equipment Use Without Ownership (Less than 6 months) -- Rental

- Must do competitive bids through Procurement to establish the rental company if rental of commodity is > \$25,000 and is not covered by a State or MHEC contract;
- Short Term "use." Department does not wish to own;
- Rental payments are usually significantly more than Term Lease or Lease Purchase payments;
- Maintenance is provided by the Contractor;
- Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Rental;
- Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the Department as part of the Rental.

Long Term Equipment Use Without Ownership (Longer than 6 months) -- Term Lease

- Must do competitive bids through Procurement to establish the leasing company if lease of commodity is > \$25,000 and is not covered by a State or MHEC contract;
- Lease gives the Department only the "use" of the equipment for a specified period;
- Lease payments are usually less than a rental for the same period of time;
- Departments are usually required to maintain and service the equipment, either as part of the Lease payment or under a separate maintenance Contract;
- Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Lease;
- Leases may offer automatic upgrades or replacement with new models during or at the end of the term of the Lease;
- Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the Department as part of the Lease.

For additional guidance please refer to the Purchasing Manual.

CLASS LL

**EQUIPMENT LEASE-PURCHASE
EQUIPMENT LEASE AND RENTAL
EQUIPMENT MAINTENANCE AND REPAIR SERVICE**

State Object Class/ Code	University Account Code	Long Description
NOTE: A signed contract agreement is required, regardless of dollar amount or contract duration. See Section 3.8 of the Purchasing Manual, dated July 1994, Rev. July 2002.		
L22	767210	Research/Educational Equipment - Rental or Lease
L23	767300	Facility Equipment - Rental or Lease - Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances, and modular units
L24	767400	Motorized Vehicle Equipment - Rental or Lease – General , including short- or long-term vehicle rental or lease for departments. Includes rental of buses from outside vendors for student transportation. For University Transit Service, pay as an internal recharge. <input type="checkbox"/> If for employee reimbursement for rental, must be processed on a Travel Voucher against the appropriate travel Account Code.
L25	767500	Office Equipment - Rental or Lease - For example: Beepers, postage and FAX machines.
L26	767550	Printing, Photocopying, and Micrographics Equipment Rental or Lease - Printing, photocopying, duplicating and micrographics equipment includes equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. For outright purchase and cash buyouts, see Class KK.
L27	767600	Office Furnishings Rental or Lease - For example: desks, chairs, floor mats and modular partitions
L29	767700	Medical Equipment Rental or Lease - For example: x-ray machines and blood gas analyzers. See Class KK for outright purchase
L30	767750	Law Enforcement and Security Equipment Rental or Lease - For example: firearms, radar, two-way communications devices, and breath analyzers
L31	767800	Heavy Equipment Rental/Lease
L32	767870	TV Broadcasting Equipment - Rental or Lease: High technology equipment used for audio/visual productions for video and for other television broadcasting.

CLASS LL

**EQUIPMENT LEASE-PURCHASE
EQUIPMENT LEASE AND RENTAL
EQUIPMENT MAINTENANCE AND REPAIR SERVICE**

State Object Class/ Code	University Account Code	Long Description
ABOUT EQUIPMENT MAINTENANCE AND REPAIR SERVICE:		
To cover encumbrances and payments to a vendor for providing a maintenance service contract for, or per call repair service on, <u>University-owned</u> equipment.		
Replacement parts may be charged to these codes only if they are provided as a part of the vendor's service. If the vendor does not perform maintenance or repair service on the equipment, charge replacement parts to codes to 734210 for Office Equipment, 739600 for Lab Equipment, 741400 for Academic Equipment and see Object Class NN for Building and Maintenance Equipment.		
<i>NOTE: A signed contract agreement is required with any requisition for a maintenance service contract, including orders that cover only a portion of the commitment, when the total contract commitment to the vendor exceeds \$5,000. See Section 3.9 of the Purchasing Manual, dated July 1994, Rev. July 2002.</i>		
L42	768210	Research/Educational Equipment - Maintenance and Repair
L63	768300	Operational (Facility) Equipment - Maintenance and Repair Maintenance of items necessary for the operation of programs of a state facility. For example: machinery, instruments, appliances and modular units. : (For cleaning/janitorial services use 761090.)
L44	768400	Motorized Vehicle Equipment - Maintenance and Repair - Auto, incl. towing service
L45	768500	Office Equipment - Maintenance and Repair - For example: typewriters, beepers, postage and FAX machines. For data processing hardware purchases, see K01. For data processing hardware lease-purchases, see L01
L46	768550	Printing, Photocopying, and Micrographics Equipment Maintenance and Repair - Printing, photocopying, duplicating and micrographics equipment, includes equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. For outright purchase and cash buyouts, see Class KK.
L47	768600	Office Furnishings Maintenance and Repair - For example: desks, chairs, floor mats and modular partitions
L49	768700	Medical Equipment Maintenance and Repair - For example: x-ray machines and blood gas analyzers. See Class KK for outright purchase
L50	768750	Law Enforcement and Security Equipment Maintenance and Repair - For example: firearms, radar, two-way communications devices, and breath analyzers
L51	768800	Heavy Equipment - Maintenance and Repair – General

CLASS LL
EQUIPMENT LEASE-PURCHASE
EQUIPMENT LEASE AND RENTAL
EQUIPMENT MAINTENANCE AND REPAIR SERVICE

State Object Class/ Code	University Account Code	Long Description
L52	768870	TV Broadcasting Equipment - Maintenance and Repair: High technology equipment used for audio/visual productions for video and for other television broadcasting
L99	768990	Late Penalty Interest-Equipment Lease-Purchase, Rental, and Maintenance and Repair <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.

CLASS NN
CONSTRUCTION AND IMPROVEMENTS OF BUILDINGS AND MAINTENANCE OF
INFRASTRUCTURE AND LAND ACQUISITION

Introduction: This Class includes only those codes that are appropriate for requisition/purchase order use that cover expenditures for the construction and improvement of vertical structures such as buildings. The Division of Capital Planning and Operations (DCPO) oversee vertical structure construction, improvement, maintenance, land acquisition and related costs. This Class also includes the construction, improvement and maintenance of lateral structures such as highways, roads, railroads, bridges and tunnels. The Executive Office of Transportation and Construction (TRP) oversee lateral structure construction, improvements, maintenance, purchase of easements and rights of way and related transportation and drilling costs. An improvement is an addition, alteration, betterment or structural change to an asset, which results in its greater durability or extended useful life or to comply with current code regulations. Maintenance is day-to-day, routine recurring repair and upkeep. Maintenance activities keep an asset in good working condition throughout its estimated useful life.

Contractor services included in this Class are to be used only when the service is an integral part of the project. Other contractor services should be purchased through Classes HH or JJ. The use of the terms "persons" includes firms as well as individuals. See Classes JJ or LL for routine day-to-day maintenance of vertical structures such as buildings.

NOTE: All purchases against these Object/Account Codes must go through Facilities Planning or the Physical Plant, depending on the type of project. For guidance, contact the labor and materials contracting section in the Procurement Department.

*All purchases/payments must be in compliance with the policies and procedures contained in the University Purchasing Manual dated July 1994, and with the Campus Accounting Manual dated July 1989, and any subsequent revisions thereto. For the most current revisions to purchasing policy, see **Processing Requirements for Purchases** at the Procurement Department website: <http://www.umass.edu/procurement/>*

Employee Reimbursements: Employee reimbursements are inappropriate for any type of service. Reimbursements for Supplies may be made in Subsidiary BB – Employee Related Expenses, when deemed appropriate. Employee reimbursements cannot be done on a requisition/purchase order. Object Class NN is appropriate for payments to vendors only.

Processing Documents: In each instance, unless noted differently, some form of University contract document is required (Contract for Service, Commonwealth’s Standard Service Agreement, short- or long-form labor & materials construction contract), for processing in accordance with Commonwealth law and University policy.

Questions concerning the use of these codes should be directed to the buyer in the Procurement Department who is responsible for labor and materials construction contracting.

State Object Class/ Code	University Account Code	Long Description
NN	772000	CONSTRUCTION AND IMPROVEMENT PROJECTS - (BUDGET CATEGORY ONLY--Do not use this Account Code)

CLASS NN
CONSTRUCTION AND IMPROVEMENTS OF BUILDINGS AND MAINTENANCE OF
INFRASTRUCTURE AND LAND ACQUISITION

State Object Class/ Code	University Account Code	Long Description
N64	741200	Grounds Supplies - Fertilizers, trees, vines, seeds, bulbs, plants, pesticides, road salt, sand, & grounds keeping supplies
N52	744202	Tools & Supplies - Grounds keeping - Rakes, shovels, wheelbarrows, etc.
N52	744300	Tools & Supplies - Other - Small tools and supplies that are not covered in 744202-744380.
N52	744340	Tools & Supplies - Farm Equipment Maintenance
N52	744350	Tools & Supplies - Plumbing
N52	744360	Tools & Supplies - Painting
N52	744370	Tools & Supplies - Carpentry
N52	744380	Tools & Supplies - Electrical
N50	744700	Floor Coverings Replacement only - Wall-to-wall carpet, tiles. For area rugs, use 740890. For initial furnishing in new construction, use 772180
N52	754900	Tools & Supplies - HVAC - Heating, air conditioning, and water treatment, chemicals and supplies. For example: filters, and boiler, treatment chemicals (caustic soda, calcium chloride, Freon, chlorine, etc.)
N70	761090	Cleaners/Janitors - Services to clean or maintain offices or properties.
N71	761180	Exterminators - Persons who provide services to eliminate or protect against health, safety and property damage risks cause by insects, rodents, birds, reptiles or other animals.
N72	761210	Hazardous Waste Removal Services - Costs associated with the assessment, disposal and/or removal of hazardous waste not related to a construction project. This includes costs associated with the planning and designing of hazardous waste services. For non-hazardous waste removal, use 761390. (For Hazardous Waste Removal - Bldg. renovation, use 772140)
N73	761390	Non-Hazardous Waste Removal Services - Persons who remove and dispose of waste. For hazardous waste, use 761210.
N74	761430	Snow Removal and Groundskeeping Services - Persons who remove snow or maintain grounds and perform other related duties. Use 757060 for landscape designers.
N50	761600	Tradesperson - Licensed or professional trades people - For example: plumbers, electricians, carpenters and locksmiths, carpet installers, testing services (non-lab)
N51	761701	Property Management - Persons responsible for providing comprehensive management, maintenance, improvements and tenant services of Commonwealth property.

CLASS NN
**CONSTRUCTION AND IMPROVEMENTS OF BUILDINGS AND MAINTENANCE OF
 INFRASTRUCTURE AND LAND ACQUISITION**

State Object Class/ Code	University Account Code	Long Description
N61	764700	Lawn & Grounds Equipment ->\$5,000< (Use 741970 for equipment items valued between \$1,000 and \$4,999.99.) For example: snow throwers, chainsaws, and leaf blowers, tractors/lawn mowers up to 90 h.p. Note that associated freight and installation costs are also charged to this account code and are considered to be a part of the cost of the equipment.
N62	766880	Lawn & Grounds Equipment Lease/Purchase- For example: snow throwers, chainsaws, and leaf blowers, tractors/lawn mowers up to 90 h.p.
N63	767880	Lawn & Grounds Equipment Rental/Lease - For example: snow throwers, chainsaws, leaf blowers, tractors/lawn mowers up to 90 hp, etc.
N60	768880	Lawn & Grounds Equipment Maintenance and Repair For example: snow throwers, chainsaws, leaf blowers, tractor/lawn mowers up to 90 hp, etc.
NN1	772010	Architects/Designers - Persons who design or create plans for construction projects.
N02	772020	Artists - Persons who create works of art for construction projects.
N03	772030	Attorneys/Legal Services - Persons who represent the state in legal matters on construction projects. For non-construction related legal services, see 757090. <input type="checkbox"/> Comments: <i>Prior approval of campus legal counsel required.</i>
N04	772040	Appraisers - Persons who set the value of a piece of land or other real property interests. See 757100 for land appraisals not associated with a construction project, and 761071 for non-land related appraisals of goods and services
N05	772050	Construction Management - Persons who oversee the development and progress of specific construction projects.
N06	772060	Cost Estimators - Persons who estimate the actual cost of a project
NN1	772080	Engineers/Project Managers - Persons who make decisions for the Commonwealth regarding plans, specifications and materials on construction projects.
N12	772120	Testing Firms - Firms that test concrete, soil or other items associated with a construction project.
N13	772130	Highway/Lateral Structure Planning and Engineering - Survey work, open space planning, transportation and transportation-related planning, environmental studies, preliminary engineering on bridges and highways prior to the construction phase, and engineering services for bridges and highways during construction periods. Includes expert witnesses who prepare documents for court appearances.
N14	772140	Hazardous Waste Removal Services - Costs associated with the assessment, disposal and/or removal of hazardous waste. This includes costs associated with the planning and designing, of hazardous waste services. Does not include

CLASS NN
CONSTRUCTION AND IMPROVEMENTS OF BUILDINGS AND MAINTENANCE OF
INFRASTRUCTURE AND LAND ACQUISITION

State Object Class/ Code	University Account Code	Long Description
N16	772150	transportation to dump site (see 761210). For non-hazardous waste removal, see 761390. Building/Vertical Structure Construction- Costs associated with general contractors and new vertical construction. Comments: Vertical construction is regulated by the Division of Capital Asset Management and Maintenance (DCAM) as defined by c.579 Acts of 1980 as codified in M.G.L. c. 7, where applicable. Use is limited to DCAM and those departments delegated by DCAM
N17	772160	Building and Land Improvements and Land 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.
N11	772170	Construction Bonus - In excess of the construction fee for projects which meet criteria specified in the contract, which exceed the minimum contract standards
N18	772180	Initial Furnishings and Equipment Purchases - Purchase of furnishings and equipment related to construction, renovations, or improvements. - <i>New construction only.</i> Note that associated freight and installation costs are also charged to this account code and are considered to be a part of the cost of the equipment.
N19	772190	Land Acquisition - Acquisition of land and related expenditures, for example: real estate taxes, and relocation costs. For attorneys and appraisers, see 772030 and 772040.
N20	772200	Legislatively Mandated Purchases Other than Land - Purchases specifically mandated by the Legislature or courts
N17	772210	Infrastructure Construction - 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.
N50	772220	Facility Infrastructure Maintenance and Repair: For non-major improvements and maintenance of land, work that is done to return building systems or equipment to service to reach the originally anticipated life, to achieve the originally intended function or to comply with code requirements. Includes repairs required after a failure or to make building systems or equipment operation more efficient. This repair or maintenance work is low in cost to correct and does not include activities to expand the capacity of the building or otherwise upgrade the asset to serve needs greater than or different from those originally intended. For major facility infrastructure maintenance and improvements. See N17
N23	772230	Infrastructure Maintenance Materials - Costs of materials used to maintain highways, for example: patch. This code does not require a Contract for Services or any other form of contract document. Follow processing guidelines

CLASS NN
CONSTRUCTION AND IMPROVEMENTS OF BUILDINGS AND MAINTENANCE OF
INFRASTRUCTURE AND LAND ACQUISITION

State Object Class/ Code	University Account Code	Long Description
N26	772260	for material purchases Management of Commonwealth Owned Railroad Right of Way - Expenditures for dispatching, maintenance of way, track structures and signals, procedures training, tracking charges and other related expenses pursuant to an agreement to operate train services. <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.
N27	772270	Transportation Operating Agreements - Transportation of passengers and freight by railroad, bus, boat and plane. For University Transit Service, pay as an internal recharge
N94	772280	Horizontal And Vertical Construction Related Or Eminent Domain Related Settlements And Judgments – Tax Reportable To Claimant – Claimant Sole Payee - See N96 and N99 for interest payments <input type="checkbox"/> No payments may be made using this code without prior approval of University Legal Counsel.
N95	772281	Horizontal And Vertical Construction Related Or Eminent Domain Related Settlements And Judgments – Tax Reportable To Claimant – Claimant And Attorney Joint Payees Or Attorney Sole Payee - See N96 and N99 for all interest payments that must be paid separately from damages. <input type="checkbox"/> No payments may be made using this code without prior approval of University Legal Counsel.
N29	772290	Drilling Contracts - Cost of drilling associated with preliminary engineering projects. Inappropriate for PO. In list for informational purposes only.
N30	772300	Relocation Costs for Land Taking - This includes moving expenses-residential (fixed), moving expenses (actual), moving expenses-residential (actual), moving expenses-business, payments in lieu of actual business moving expenses, replacement housing payment-tenants and certain others, contract payments to local public agencies, and last resort housing-preliminary and last resort housing-final. <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.
N41	772400	Non-Road Infrastructure Construction – Cost associated with the construction, rehabilitation and structural maintenance of boardwalks, dams, beaches, paved bike and pedestrian trails, recreational projects, sewer systems, seawall fishing and boat piers, etc. <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.
N95	773950	Late Payment Interest on Construction and Improvement Projects <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.
N96	773960	Late Payment Interest on Eminent Domain Taking <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.

**CLASS NN
CONSTRUCTION AND IMPROVEMENTS OF BUILDINGS AND MAINTENANCE OF
INFRASTRUCTURE AND LAND ACQUISITION**

State Object Class/ Code	University Account Code	Long Description
N98	773980	<p>Reimbursements for Travel and Other Expenses for Infrastructure Projects - Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable when the recipient is required to account for expenditures. "Allowances" for expenditures which do not require a detailed accounting are reportable and expenditures should be made using the appropriate object code above.</p>
N99	773990	<p>Late Penalty Interest-Construction and Improvement <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only</p>

**CLASS RR
ENTITLEMENT PROGRAMS**

Introduction: This class includes only those codes that are appropriate for requisition/purchase order use that cover entitlement payments made to recipients/beneficiaries and/or service providers on behalf of recipients/beneficiaries for authorized services to Commonwealth residents. Eligibility and verification of the recipient and/or provider to participate in entitlement programs are determined by the Commonwealth through an authorized state Department that maintains the program and is governed by specific rules and regulations. **These payments are primarily categorized as financial assistance and the recipients/beneficiaries are identified prior to payment.** Commonwealth Terms and Conditions/Standard Contract Form must be used by Executive Departments. State employees may not be reimbursed through this Class. Questions pertaining to the use of these codes should be directed to a trust fund accountant in the Controller’s Office.

Because of the Financial Aid reporting requirements and the tax implications that are involved, unless noted differently, all of the following payment types to, or in behalf of, students must go through the Financial Aid Office. Telephone 5-0801.

State Object Class/Code	University Account Code	Long Description
RR	786000	BENEFIT PROGRAMS - (BUDGET CATEGORY ONLY--Do not use this Account Code)
R99	786990	Late Penalty Interest – Benefit Programs <input type="checkbox"/> Inappropriate for PO. In list for informational purposes only.
R09	787100	Scholarships
R09	787360	Educational Allowance

CLASS UU
INFORMATION TECHNOLOGY EXPENSES

This object class includes Information Technology expenditures associated with departmental operations.

Introduction: This class includes only those codes that are appropriate for requisition/purchase order use that covers expenditures for the cost of information technologies required for operating the University. *All purchases/ payments must be done in compliance with the policies and procedures contained in the University Purchasing Manual dated July 1994, and with the Campus Accounting Manual dated July 1989, and any subsequent revisions thereto.* For the most current revisions to purchasing policy, see **Processing Requirements for Purchases** at the Procurement Department website (<http://www.umass.edu/procurement/>).

Contract Use: Department staff should verify with their business manager or bookkeeper whether a contract (University, Campus, Massachusetts Higher Education Consortium ((MHEC)) or State) is available for the type of purchase to be made.

Employee Reimbursements: Employee reimbursements are inappropriate for the types of purchases in Object Class UU.

Processing Documents: *Unless otherwise noted, the Appropriate Processing Document is a Request for Bid (RFB) or Requisition/purchase order, in conformance with established Purchasing Policies as contained in the campus Purchasing Manual dated July 1994, and any subsequent revisions thereto.*

Recharges: Check with the respective recharge area for their requirements.

Questions concerning the use of these codes should be directed to a buyer in the Procurement Department.

State Object Class/ Code	University Account Code	Long Description
U02	734791	Telecommunications Services, Voice: Payments to a telecommunications company for voice communications, includes local, cellular, Centrex, paging, internet and long distance services. For telecommunications data services, see 734792. For telephone system acquisition and lease, see Classes KK (acquisition) and LL (Lease).
U01	734792	Telecommunications Service, Data: Payments to a telecommunications company for data lines or leased lines. For telecommunications voice services, see 734791. For telephone system acquisition and lease, see Classes KK (Acquisition) and LL (Lease).
U03	734800	Software, Software Upgrades, and Software Licenses < \$100,000: Personal computer to mainframe - and requisite licenses, annual fees, and upgrades. For Software Maintenance, see 768100. <input type="checkbox"/> Any encumbrance document for a software license agreement in excess of \$1,000 must be accompanied by the software license agreement, which has been signed by the department. <input type="checkbox"/> For software purchases valued at \$100,000 or more, see 763180.

CLASS UU INFORMATION TECHNOLOGY EXPENSES

State Object Class/ Code	University Account Code	Long Description
U05	757030	<p>Computer (IT) Consultants - Information Technology consultants who develop computer systems, programs or instruct, advise, or train 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.</p> <p>NOTE: Requires a Contract for Service if PO >\$10,000.00</p>
U05	757037	<p>Telecommunications Consultants; Experts who assist departments at hearings before a Telecommunications regulatory agency, or consultants with special expertise in telecommunications networking, planning, and PBX design.</p> <p>NOTE: Requires a Contract for Service if PO >\$10,000.00</p>
U98	757980	<p>Travel Reimbursement for Computer (IT) Consultant Services - Reimbursement for Travel and Other Expenses for IT Consultants. Reimbursements are not tax reportable when the recipient is required to account for expenditures. 'Allowances' for expenditures which do not require a detailed accounting are reportable and expenditures should be made using the appropriate object code above.</p>
U06	761080	<p>Computer (IT) Cabling - Cost of installing and maintenance of computer cabling. Involves wage rates. Must be processed through Facilities Planning. (ADP cabling)</p> <p>NOTE: Requires a Contract for Service if PO >\$10,000.00</p>
U06	761450	<p>Telecommunication Cabling - Cost of installing and maintenance of telecommunications cabling.</p>
U07	741980	<p>IT Equipment under \$5,000 (and computers, laptops and tablets): Any movable IT equipment item with a unit net price between \$1,000 and \$5,000 and any computer, laptops or tablets at any dollar unit value. Note that associated freight and installation costs are also charged to this account code and are considered to be a part of the cost of the equipment.</p> <p>IT items that do not require tracking such as printers, cables, monitors that cost less than \$1,000 and are purchased separately are coded as supplies; Account 734200 (in administrative setting), 741400 (in teaching/library setting) and 739600 (for research).</p>
U07	763100	<p>Computer (IT) Equipment- >\$4,999 - Note that associated freight and installation costs are also charged to this account code and are considered to be a part of the cost of the equipment. For Computer Software, see 734800. For IT equipment between \$1,000 and \$4999.99 as well as other IT items requiring tracking use 741980. For IT equipment less than \$1,000 with no tracking requirement use 734200 for administrative departments, 741400 for teaching departments/library and 739600 for research departments. For computer/software maintenance, use 768100.</p>

<p>CLASS UU INFORMATION TECHNOLOGY EXPENSES</p>
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State Object Class/ Code	University Account Code	Long Description
U07	763140	Telecommunications Equipment >\$4,999 - Note that associated freight and installation costs are also charged to this account code and are considered to be a part of the cost of the equipment. Use 741980 for telecommunications equipment items valued between \$1,000 and \$4,999.99.) For telecommunications equipment less than \$1,000, use 734200 for administrative departments, 741400 for teaching departments/library and 739600 for research departments.
U07	763180	Computer Software - \$100,000>. For computer software <\$100,000 use 734800.
U08	766100	Computer (IT) Equipment - Lease-Purchase - Computer hardware, Software, systems, peripheral equipment, telecommunications equipment
U08	766150	Telecommunications Equipment - Lease Purchase
U09	767100	Computer (IT) Equipment - Rental or Lease Computer hardware, Software, systems, peripheral equipment, telecommunications equipment.
U09	767150	Telecommunications Equipment - Rental or Lease
U10	768100	Computer (IT) Equipment - Maintenance and Repair – Maintenance of computer hardware, software, systems, peripheral equipment, and word processors. For software licenses, see 734800.
U10	768150	Telecommunications Equipment - Maintenance and Repair

University PO Account Codes

Alpha Listing w/Short Descriptions

University Account Code	Short Description	University Account Code	Short Description
761010	Accreditation Review Costs	727100	Employee Recognition
757040	Ad Agency/Media	737200	Employee Travel - In State
735100	Advertising	737100	Employee Travel - Out of State
734290	Alcoholic Beverages	755200	Energy Savings
739180	Alcoholic Beverages for Resale	757120	Engineers
772040	Appraisers	772080	Engineers/Project Managers
757050	Arbitrators/Mediators	743010	Entertainment & Game
757060	Architects/Space Plan/Ldscape	757130	Exam Developers
772010	Architects/Designers	761160	Examiners/Monitors/Graders
761580	Archivists/Librarians	735200	Exhibit/Display
761040	Art Models	761180	Exterminators
772020	Artists	766300	Facil Equip Lease/Purchase
757080	Artists/Graphic Designers	767300	Facilities Equip Rental/Lease
761050	Athletic Officials	763400	Facility Eq Purchase \$5,000>
743000	Athletic/Recreational Supplies	772220	Facility Infrastructure Maint
757090	Attorneys	741100	Farm Animals & Supplies
772030	Attorneys/Legal Srvcs	735600	Fees, Fines, Lics & Permit
761071	Auctioneers/Appraisers	741610	Film/Video Rental
761100	Banking/Collection Services	757100	Financial Services
740810	Bedding,Linens	744700	Floor Coverings
754630	Bituminous Coal	739301	Food & Beverages
741660	Book/Periodical Non-Library	761560	Food Services
735300	Bottled Water	739200	Freight
772160	Building & Land Improvement	754640	Freight On Coal
772150	Building Construction	754400	Fuel for Vehicles
734210	Business Meetings	754600	Fuel Oil #6
734280	Charity Events	754610	Fuel Oil-Other
739630	Chemicals	739610	Gases&Demurrage
739400	China & Silver	734270	General Recruitment
772280	Claim,Settlmts	741200	Grounds Supplies
772281	Claim,Settlmts wAttorney	761200	Guides
761090	Cleaners/Janitors	772140	Haz Waste Rmvl - Construct
740700	Clothing & Footwear	761210	Hazardous Waste Removal
763180	Computer Software > \$100,000	757140	Health/Safety Experts
735902	Conference Misc & Temp Space	754900	Heating/Air Cond. Supplies
737400	Confr &Train Registration Fees	766800	Heavy Equip Lease/Purchase
772170	Construction Bonus	768800	Heavy Equip Maintenance
772050	Construction Management	767800	Heavy Equip Rental/Lease
734300	Copying Expenses & Supplies	764500	Heavy Equipment General \$5,000>
761120	Coroners	757150	Honoraria/Spkr/Lecturer
772060	Cost Estimators	742000	Human Subject Comp
761130	Court Investigators	772210	Infrastructure Construction
736200	Donations/Memorials	772230	Infrastructure Maint Materials
787360	Educational Allowance	772180	Initial Furnish/Equip Purchase
754200	Electricity	761500	Instructors/Lecturers/Trainer
754205	Electricity Supply DTE License	734140	Insurance

University PO Account Codes Alpha Listing w/Short Descriptions

University Account Code	Short Description	University Account Code	Short Description
761230	Investig/Inspctrs/Reviewers	763500	Motor Vehicle Eq Purchase \$5,000>
761080	IT Cabling	761590	Movers
757980	IT Consultant-Travel & Exp	755300	Natural Gas
768100	IT Equip Maintenance	755305	Natural Gas Supply DTE License
763100	IT Equip Purchase \$5,000>	744000	Navig/Nautical Supplies
766100	IT Equipment Lease/Pur	745090	Newspapers/Magazines Resale
767100	IT Equipment Rental/Lease	741970	Non-Capital Equip \$1,000-\$4,999.99
757030	IT Professionals/Consultants	765915	Non-Cap Grant Rsrch/Ed Eq \$1,000-\$4,999.99
741010	Janitorial Paper Supplies	741980	Non-Cap IT Equip \$1,000-\$4,999.99
761240	Jury & Witness Fees	734241	Non Employee Expenses
761250	Lab Services	763250	Noncap Ed Equip INACTIVE CODE
739600	Lab Supplies	761390	Non-Hazardous Waste Rmvl
757170	Labor Negotiators	734200	Office & Admin Supplies
772190	Land Acquisition	766500	Office Equip Lease/Purchase
761270	Laundry Services	768500	Office Equip Maintenance
741000	Laundry/Cleaning Supplies	767500	Office Equip Rental/Lease
761280	Law Enforcement	763700	Office Equip Purchase \$5,000>
744800	Law Enforcement Supplies	766600	Office Furnish Lease/Purchase
766750	Law/Sec Equip Lease/Purchase	768600	Office Furnish Maintenance
768750	Law/Sec Equip Maintenance	767600	Office Furnish Rental/Lease
767750	Law/Sec Equip Rental/Lease	763900	Office Furnishings Purch \$5,000>
764300	Law/Security Eq Purch \$5,000>	768300	Operational Equip Maintenance
766880	Lawn/Grnds Equip Lease/Purchase	754690	Other Fuel for Building
767880	Lwn/Grnds Equip Rent/Lease	757300	Performers
764700	Lawn/Grnds Eq Purch \$5,000>	740500	Pers Med Items&Prosthetics
768880	Lawn/Grounds Equipment Maint.	761330	Photo/Micrographic Services
761140	Legal Support Services	757220	Planners
772200	Legislature Mandated Purch	772130	Planning & Engineering
741400	Library & Teaching Supplies	734550	Postage
741500	Library Books	766550	Print/Copy Equip Lease/Purchase
741520	Library On-Line Resources	767550	Print/Copy Equip Rent/Lease
734180	Malpractice	768550	Print/Copy Maintenance
743100	Manuf Suppl/Matrls/Raw Matrls	734310	Printing Expenses & Supplies
757200	Medical Consultants	763800	Printing/Copying Eq Purch \$5,000>
766700	Medical Equip Lease/Purchase	757230	Program Coordinators
768700	Medical Equip Maintenance	761701	Property Management
767700	Medical Equip Rental/Lease	739650	Radioactive Material
764200	Medical Eq Purchase \$5,000>	757210	Recruiters
740400	Medical/Surgical Supplies	773980	Reim. For Trvl Exp.-Infra. Projects
739500	Medicines & Pharmaceuticals	761380	Religious Services
735010	Membership Dues Institution	739640	Research Animals
761290	Messenger Services	741810	Research Supplies
757190	Mgmt Consultants	768210	Research/Ed Equip Maintenance
739490	Misc Dining/Kitchen Supplies	766210	Research/Educ Lease/Purchase
740890	Misc Facilities Furnishings		

University PO Account Codes Alpha Listing w/Short Descriptions

University Account Code	Short Description	University Account Code	Short Description
767210	Research/Educ Rent/Lease	767870	TV Bcst Equip Rental/Lease
763210	Resrch/Ed Equip Purch \$5,000>	764600	TV BroadcastiEq Purch \$5,000>
757160	Researchers/Scientists	768400	Vehicle Maintenance
735610	Royalties	766400	Vehicle Lease/Purchase
787100	Scholarships	767400	Vehicle Rental/Lease
761400	Security Services	761520	Veterinary Services
755000	Sewage Disposal	755050	Water
761410	Sheriffs,Constable	761540	Weather Reporting Services
761430	Snow Rmvl, Grounds Serv	745050	Wholesale Supplies for Resale
734800	Software & IT Licenses	740800	Window Coverings
754100	Space Rental	761570	Work Study Institutional
757271	Subcontracts	757280	Writers
757270	Subrecipients over \$25K	739620	X-Ray Supplies
757275	Subrecipients up to \$25K		
735000	Subscriptions		
761440	Surveyors		
739660	Tax Free Alcohol		
734260	Team Travel - Recruitment		
761450	Telecom Cabling		
757037	Telecom Consultants		
766150	Telecom Equip Lease/Pur		
768150	Telecom Equip Maintenance		
767150	Telecom Equip Rent/Lease		
734792	Telecom Services Data Lines		
734791	Telecom Services Voice		
763140	Telecom Equip Purch \$5,000>		
761460	Temporary Help Services		
772120	Testing Firms		
740600	Toiletries&Personal Supp		
744330	Tools & Supplies Auto Maint		
744370	Tools & Supplies Carpentry		
744380	Tools & Supplies Electrical		
744340	Tools & Supplies Farm Maint		
744202	Tools & Supplies Groundskpng		
744300	Tools & Supplies Other		
744360	Tools & Supplies Painting		
744350	Tools & Supplies Plumbing		
761600	Tradesperson		
761510	Translators/Interpreters		
772270	Transportation Oper Agrmnts		
758980	Travel Reim Consultants		
762980	Travel Reim Operat Services		
737300	Tuition for Employees		
766870	TV Bcst Equip Lease/Purchase		
768870	TV Bcst Equip Maintenance		

Accounts/Object Codes for Purchase Orders
University PO Account Codes
Numeric Listing w/Short Descriptions

University Account Code	Short Description	University Account Code	Short Description
727100	Employee Recognition	740500	Pers Med Items&Prosthetics
734140	Insurance	740600	Toiletries&Personal Supp
734180	Malpractice	740700	Clothing & Footwear
734200	Office & Admin Supplies	740800	Window Coverings
734210	Business Meetings	740810	Bedding,Linens
734241	Non Employee Expenses	740890	Misc Facilities Furnishings
734260	Team Travel - Recruitment	741000	Laundry/Cleaning Supplies
734270	General Recruitment	741010	Janitorial Paper Supplies
734280	Charity Events	741100	Farm Animals & Supplies
734290	Alcoholic Beverages	741200	Grounds Supplies
734300	Copying Expenses & Supplies	741400	Library & Teaching Supplies
734310	Printing Expenses & Supplies	741500	Library Books
734550	Postage	741520	Library On-Line Resources
734791	Telecom Services Voice	741610	Film/Video Rental
734792	Telecom Services Data Lines	741660	Book/Periodical Non-Library
734800	Software & IT Licenses	741810	Research Supplies
735000	Subscriptions	741970	Non Capital Equip \$1,000-\$4,999.99
735010	Membership Dues Institution	741980	Non Cap IT Equip \$1,000-\$4,99.99
735100	Advertising	742000	Human Subject Comp
735200	Exhibit/Display	743000	Athletic/Recreational Supplies
735300	Bottled Water	743010	Entertainment & Game
735600	Fees, Fines, Lics & Permit	743100	Manuf Suppl/Matrls/Raw Matrls
735610	Royalties	744000	Navig/Nautical Supplies
735902	Conference Misc & Temp Space	744202	Tools & Supplies Groundskpng
736200	Donations/Memorials	744300	Tools & Supplies Other
737100	Employee Travel - Out of State	744330	Tools & Supplies Auto Maint
737200	Employee Travel - In State	744340	Tools & Supplies Farm Maint
737300	Tuition for Employees	744350	Tools & Supplies Plumbing
737400	Confr &Train Registration Fees	744360	Tools & Supplies Painting
739180	Alcoholic Beverages for Resale	744370	Tools & Supplies Carpentry
739200	Freight	744380	Tools & Supplies Electrical
739301	Food & Beverages	744700	Floor Coverings
739400	China & Silver	744800	Law Enforcement Supplies
739490	Misc Dining/Kitchen Supplies	745050	Wholesale Supplies for Resale
739500	Medicines & Pharmaceuticals	745090	Newspapers/Magazines Resale
739600	Lab Supplies	754100	Space Rental
739610	Gases&Demurrage	754200	Electricity
739620	X-Ray Supplies	754205	Electricity Sply-DTE Licenses
739630	Chemicals	754400	Fuel for Vehicles
739640	Research Animals	754600	Fuel Oil #6
739650	Radioactive Material	754610	Fuel Oil-Other
739660	Tax Free Alcohol	754630	Bituminous Coal
740400	Medical/Surgical Supplies	754640	Freight On Coal
		754690	Other Fuel for Building

University PO Account Codes Numeric Listing w/Short Descriptions

University Account Code	Short Description	University Account Code	Short Description
754900	Heating/Air Cond. Supplies	761200	Guides
755000	Sewage Disposal	761210	Hazardous Waste Removal
755050	Water	761230	Investig/Inspctrs/Reviewers
755200	Energy Savings	761240	Jury & Witness Fees
755300	Natural Gas	761250	Lab Services
755305	Natural Gas Sply-DTE License	761270	Laundry Services
757030	IT Professionals/Consultants	761280	Law Enforcement
757037	Telecom Consultants	761290	Messenger Services
757040	Ad Agency/Media	761330	Photo/Micrographic Services
757050	Arbitrators/Mediators	761380	Religious Services
757060	Architcts/Space Plan/Ldscape	761390	Non-Hazardous Waste Rmvl
757080	Artists/Graphic Designers	761400	Security Services
757090	Attorneys	761410	Sheriffs,Constable
757100	Financial Services	761430	Snow Rmvl, Grounds Serv
757120	Engineers	761440	Surveyors
757130	Exam Develpers	761450	Telecom Cabling
757140	Health/Safety Experts	761460	Temporary Help Services
757150	Honoraria/Spkr/Lecturer	761500	Instructors/Lecturers/Trainer
757160	Researchers/Scientists	761510	Translators/Interpreters
757170	Labor Negotiators	761520	Veterinary Services
757190	Mgmt Consultants	761540	Weather Reporting Services
757200	Medical Consultants	761560	Food Services
757210	Recruiters	761570	Work Study Institutional
757220	Planners	761580	Archivists/Librarians
757230	Program Coordinators	761590	Movers
757270	Subrecipients over \$25K	761600	Tradesperson
757271	Subcontracts	761701	Property Management
757275	Subrecipients up to \$25K	762980	Travel Reim Operat Services
757280	Writers	763100	IT Equipment Purchase \$5,000>
757300	Performers	763140	Telecom Equip Purchase \$5,000>
757980	IT Consultant-Travel & Exp	763180	Computer Software >\$100,000
758980	Travel Reim Consultants	763210	Research/Ed Eq Purchase \$5,000>
761010	Accreditation Review Costs	763250	Nonecap Ed Equip— INACTIVE CODE
761040	Art Models	763400	Facility Equipment Purchase \$5,000>
761050	Athletic Officials	763500	Motor Vehicle Eq Purchase \$5,000>
761071	Auctioneers/Appraisers	763700	Office Equip Purchase \$5,000>
761080	IT Cabling	763800	Printing/Copy Eq Purchase \$5,000>
761090	Cleaners/Janitors	763900	Office Furn Eq Purchase \$5,000>
761100	Banking/Collection Services	764200	Medical Eq Purchase \$5,000>
761120	Coroners	764300	Law/Security Eq Purchase \$5,000>
761130	Court Investigators	764500	Heavy Eq Purchase General \$5,000>
761140	Legal Support Services	765915	Non-Cap Grant Rsrch/Ed Special Eq
761160	Examiners/Monitors/Graders		Purch \$1,000-\$4,999.99
761180	Exterminators	764600	TV Broadcast Eq Purchase \$5,000>

University PO Account Codes Numeric Listing w/Short Descriptions

University Account Code	Short Description	University Account Code	Short Description
764700	Lawn/Grounds Eq Purchase \$5,000>	768870	TV Bcst Equip Maintenance
766100	IT Equipment Lease/Pur	768880	Lawn/Grounds Equipment Maint.
766150	Telecom Equip Lease/Pur	772010	Architects/Designers
766210	Research/Educ Lease/Purchase	772020	Artists
766300	Facil Equip Lease/Purchase	772030	Attorneys/Legal Srvcs
766400	Vehicle Lease/Purchase	772040	Appraisers
766500	Office Equip Lease/Purchase	772050	Construction Management
766550	Print/Copy Equip Lease/Purchase	772060	Cost Estimators
766600	Office Furnish Lease/Purchase	772080	Engineers/Project Managers
766700	Medical Equip Lease/Purchase	772120	Testing Firms
766750	Law/Sec Equip Lease/Purchase	772130	Planning & Engineering
766800	Heavy Equip Lease/Purchase	772140	Haz Waste Rmvl - Construct
766870	TV Bcst Equip Lease/Purchase	772150	Building Construction
766880	Lawn/Grnds Equip Lease/Purchase	772160	Building & Land Improvement
767100	IT Equipment Rental/Lease	772170	Construction Bonus
767150	Telecom Equip Rent/Lease	772180	Initial Furnish/Equip Purchase
767210	Research/Educ Rent/Lease	772190	Land Acquisition
767300	Facilities Equip Rental/Lease	772200	Legislature Mandated Purch
767400	Vehicle Rental/Lease	772210	Infrastructure Construction
767500	Office Equip Rental/Lease	772220	Facility Infrastructure Maint
767550	Print/Copy Equip Rent/Lease	772230	Infrastructure Maint Materials
767600	Office Furnish Rental/Lease	772270	Transportation Oper Agrmnts
767700	Medical Equip Rental/Lease	772280	Claim,Settlmts
767750	Law/Sec Equip Rental/Lease	772281	Claim,Settlmts wAttorney
767800	Heavy Equip Rental/Lease	773980	Reim. For Expense for Infra. Projects
767870	TV Bcst Equip Rental/Lease	787100	Scholarships
767880	Lwn/Grnds Equip Rent/Lease	787360	Educational Allowance
768100	IT Equip Maintenance		
768150	Telecom Equip Maintenance		
768210	Research/Ed Equip Maintenance		
768300	Operational Equip Maintenance		
768400	Vehicle Maintenance		
768500	Office Equip Maintenance		
768550	Print/Copy Maintenance		
768600	Office Furnish Maintenance		
768700	Medical Equip Maintenance		
768750	Law/Sec Equip Maintenance		
768800	Heavy Equip Maintenance		

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