

# SAMUEL MERRITT UNIVERSITY

## ACCOUNT/SUB-ACCOUNT DEFINITIONS AND DESCRIPTIONS

- 62200-0000**      **Consulting and Management Fees** - Limited in scope or time duration, project oriented rather than ongoing, includes consultant's meals, travel, lodging and expenses (Examples: computer, business, or teamwork)
- 62300-0000**      **Legal – General** – Used by 8010 Administration Only
- 62400-0000**      **Accounting and Audit Fees** – Used in 8014 Financial Services Only
- 62600-0000**      **Other Contracted Services** – For temporary services
- 62900-0000**      **Other Professional Fees** – Payments to classroom honoraria/guest speakers
- 63800-0000**      **Pharmaceutical Supplies** – Used in 8051 - Student Health and Counseling (SHAC) only
- 64100-0000**      **Med Care Materials and Supply** – Used by instructional departments and SHAC only
- 64600-0000**      **Office and Administrative Supply** – Includes but not limited to consumable goods such as paper, pencils, paper clips, staplers, stationery, and envelopes; also includes videos, software and software licensing, etc.
- 64630-0000**      **Reference Materials** – Includes but not limited to items such as books, magazines, journal subscriptions
- 65000-0000**      **Other Non-Medical Supplies** – Include durable goods that are under \$5,000.00 (Examples are items such as shredders, calculators, chemicals, cleaning supplies, fax machines, etc.); not office supplies (paper, pencils, paper clips, staplers, stationery, envelopes, and so forth) which should be charged to sub-account 64600 Office and Administrative Supply

# ACCOUNT/SUB-ACCOUNT DEFINITIONS AND DESCRIPTIONS

**66290-0000 Repairs & Maintenance-Other** – Repairs or maintenance for instructional equipment should be allocated to specific programs, most other repairs or maintenance on equipment and facilities expenses will be allocated to 8060 Facilities

**66900-0000 Purchased Services – Other** – Include services that are not tangible property (Examples: Independent contractors, security guards, plant service, and federal express, etc...)

**66905-0000 Purchased Services – Printing** – Cost to print publications such as university catalogs, view books and student handbooks, other brochures and recruitment materials, not stationery/envelopes (unless they are unique to one of the above publications), which are coded to sub-account 64600-0000 Office and Administrative Supply

**67500-0000 Building Rental and Lease** – Rental or lease expense for building or facilities. Please work directly with Lillian Harvin for all building leases

**67600-0000 Equip Rental and Lease Medical** – Rental or lease expense for equipment. Please contact Tim Parker for all equipment leases.

**68600-0000 Dues and Subscriptions** – Membership dues paid to professional organizations; for books/magazine/journal subscriptions should be charged to account 64630 Reference Materials

**68700-0000 Outside Training Sessions** – Approved tuition reimbursement by Dept. Chair under the Samuel Merritt University employee benefits plan. FOR DETAILS SEE THE EDUCATION POLICY IN POLICY STAT.

**68800-0000 Travel and Mileage** – All travel and related expenses including hotel, airfare, ground transportation and meals while away from home; cost to attend workshops, seminars, and conferences; mileage reimbursements, FORDETAILS SEE TRAVEL REIMBURSEMENT POLICY in POLICY STAT.

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**68900-0000 Recruiting** – Advertisement for faculty and professional staff employment; employee moving expenses; food, travel, and lodging for candidates for employment. All faculty recruiting costs must be budgeted within 8020 (Instructional Administration.)

**68900-0005 Recruiting – Other** – Used by 8043 Admission and 8038 CSPM only

**69000-0000 Other Direct Expense- Examples:** Cadavers, Accreditation, Institutional Scholarship Match

**69010-0000 Meal and Admin Expense** – Food purchased or catered for internal meetings and events, including orientation...etc.

**69011-0000 Client Entertainment** – Include meals for recruiting potential faculty or staff, university dinner, donor receptions, regents, students and faculty dinners

**69015-0000 Advertising** – This account is restricted to advertising for the university, not advertising for employment, which is coded to sub-account 68900-0000

**69045-0000 Postage and Freight** – Stamps, registered mail and related items, mail sent through mail forwarders is budgeted by 8060 Facilities, this does not include courier services, which should be charged to account 66900 other purchased services