

CONTRACTUAL SERVICES

3007

S/T Educ Services Fees - Expenditures for services or costs of guest speakers, lecturers, artists etc., individuals conducting national tests and examinations and others performing short term educational services for the university. Generally for services of a one-time nature and for periods of less than a week. The individual must be set up on

3351 Freight and Parcel Post - Expenditures for cartage, packing and other types of delivery and handling costs incurred for the movement of university-owned property or for items purchased for resale by auxiliary enterprises. This freight sub account code is not to be charged for transportation or delivery costs related to repairs or to the delivery of commodities, utilities, fuel, or capital items. For these items (repairs, commodities, utilities/fuel, and capital items), freight is an integral part of the cost of the item or of the repair, and should be included as part of the "landed cost" and as part of the total value or on total cost of equipment inventory where applicable.

3444 Postage - Expend

COMMODITIES

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

4014

Computer Supplies - Expenditures for supplies, or computers costing less than \$5,000 or software less than \$100,000 for each unit, which are used solely with general institutional administrative support activities or with academic or department administrative support