

Frequently Used

ACCOUNT CODES

For ProCard Purchases

Introduction

The purpose of this guide is to provide descriptions on the most frequently used account codes and brief explanations for proper use of these codes.

Have questions, comments or concerns?

Please contact Michelle Michaelis, ProCard Program Administrator at 325-942-2012 or michelle.michaelis@angelo.edu

7203 - REGISTRATION FEES

Purpose: to record the payment of registration fees and other expenses for training and conferences attended by employees.

This code includes:

- **Audio Conference**
- **Reference Materials included with seminar/conference registration fees**
- **Mandatory meal and lodging expenses when packaged with a registration fee**
- **Registration Fees**
- **Seminars**
- **Webinars**

7210 - FEES AND OTHER CHARGES

Purpose: to record payment of authorized fees. This code includes, but is NOT limited to:

- **Access/Download Fees**
- **Breeding Fees**
- **Certified Document Copy Fee**
- **Copyright Fees**
- **Domain Name Rights**
- **Exam Fee**
- **Inspection Fee**
- **National Park Use Fee**
- **Patent**
- **Registration Fees (cattle, horses)**
- **Restocking Fees**
- **State Park (usage fee)**

7266 – Real Property – Buildings – **Maintenance and Repair - Expensed**

Purpose: to record payment for the maintenance and repair of buildings. This code includes, but is NOT limited to:

- **Air Conditioning System (maintenance) - building**
- **Blinds (interior decoration, buildings)**
- **Boiler (maintenance)**
- **Carpet Repair**
- **Cleaning (building)**
- **Electrical Repairs**
- **Exterior Decoration (buildings)**
- **Fire Alarm System (maintenance)**
- **Maintenance (Building, boiler, electrical, elevator, heating system, plumbing, roofing, security system, smoke alarm system)**

7273 – Reproduction & Printing

Services

Purpose: to record payment for purchased reproduction and printing services. This code includes, but is NOT limited to:

- **Customized Forms**
- **Developing of Photos**
- **Imaging Services**
- **Lamination**
- **Magazine Binding**
- **Photography enlargements**
- **Tickets (printed)**
- **Video Tapes (duplication)**

7281 - PROMOTIONAL ADVERTISING

Purpose: to record payment for any advertising expense. This code includes, but is NOT limited to:

- **Classified Ads**
- **Directory Listing**
- **Newspaper Ads**
- **Radio Spots**
- **Television Ads**
- **Yellow Page Ads**

Special Note: All personnel ads require the approval of Human Resources before purchase is made.

7291 – Postal Services

Purpose: to record payment for the purchase of postal services. This code includes, but is NOT limited to:

- **Post Office Box Rent**
- **Postage Stamps (Postmaster)**
- **Postal Services**
- **Rental (post office box)**
- **Services (postal)**
- **Stamps (postage)**

7300 – CONSUMABLES

Purpose: to record payment for consumable items. This code includes, but is NOT limited to:

Arts and Craft Supplies – beads, chalk, crayons, glitter, glue, etc.....

Cleaning Supplies – cleaning agents, hand cleaners and sanitizers, garbage bags, soap, toilet paper, etc.....

Decorations – balloons, posters, etc.....

Facilities Equipment – florescent lights, light bulbs, etc.....

Flowers – cut flowers (not whole plants)

Kitchen Supplies – aluminum foil, coffee filters, paper towels, plastic forks-knives-spoons-cups and plates, etc.....

Mail Supplies – cards, envelopes, invitations, labels, mailers

Office Supplies – batteries, binder clips, correction fluid, markers, paper clips, pens, pencils, rubber bands, scotch tape, staples, etc.....

Paper Supplies – calendars, copy paper, construction paper, file folders, index cards, scantrons, note pads, post-it-notes, etc.....

Photo supplies – film, matting

Printing Supplies – toner, ink

Sewing Supplies – needle, thimble, thread, patterns

Signs – banners, lanyards

7303 – SUBSCRIPTIONS, PERIODICALS, AND INFORMATION SERVICES

Purpose: to record the payment for the purchase of subscriptions and other publications not for permanent retention. This code includes, but is NOT limited to:

- **Directories**
- **Journals**
- **Magazine subscriptions**
- **Mileage guides**
- **Newspaper subscriptions**
- **Paperback books**
- **Periodicals**
- **Subscription to reference materials**

7304 – Fuels and Lubricants

Purpose: to record the payment for the purchase of petroleum products. This code includes, but is NOT limited to:

- **Antifreeze**
- **Butane (vehicle & equipment)**
- **Degreaser**
- **Diesel Fuel (other)**
- **Fuel (marine)**
- **Fuel Additives**
- **Fuels and Lubricants (other)**
- **Gasoline**
- **Grease**
- **Kerosene**
- **Marine (fuels and lubricants)**
- **Oil**
- **Propane (other)**
- **WD 40**

7309 – PROMOTIONAL ITEMS

Purpose: items given at University Sponsored Events to promote the University

- **Books**
- **Decals (to be given away)**
- **Lanyards (to be given away)**
- **Lapel Pins**
- **Mugs**
- **Pads**
- **Pens**
- **Recruiting Merchandise (to be given away)**
- **Shirts**
- **Wristbands**

7310 – CHEMICALS AND GASES

Purpose: to record the payment for the purchase of chemicals and gases. This code includes, but is NOT limited to:

- **Acids**
- **Acetylene**
- **Ammonia**
- **Benzene**
- **Benzol**
- **Carbon Dioxide**
- **Chlorine**
- **Compressed Air**
- **Cylinder Refill (chemical or gas)**
- **Dry Ice**
- **Formaldehyde**
- **Helium**
- **Hydrogen**
- **Liquid Nitrogen**
- **Oxygen**

7312 – MEDICAL SUPPLIES

Purpose: to record payment for the purchase of medical supplies and equipment. This code includes, but is NOT limited to:

- **Bandages**
- **Bed Pans**
- **Blood Pressure Gauge**
- **Catheters**
- **Drugs**
- **First Aid Kits**
- **Gauze**
- **Human Blood**
- **Needles/Syringes**
- **Rubbing Alcohol**
- **Surgical Gloves, Gowns, Masks**
- **Sutures**
- **Tracheal Tubes**

7315 – FOOD

Purpose: to record payment for the purchase of food as authorized by law. This code includes, but is NOT limited to:

- **Purchase of food for research**
- **Purchase of food for teaching**
- **Purchase of food for entertainment**

7328 – AGRICULTURE SUPPLIES, MATERIALS, AND CONSTRUCTION

Purpose: to record payment for the purchase of farm, ranch & nursery supplies. This code is also for the payment of road building materials, hardware & materials. This code includes, but is NOT limited to:

- **Animal Supplies** – feed, fish food, grain, hay, rope, salt block, veterinary medicine, etc.....
- **Building Materials** – caulk, cement, clamps, fence posts, siding, tools, wire, etc.....
- **Building Supplies** – nails, lumber, paint, paint thinner, stain, etc.....
- **Horticulture Supplies** – bark chips, grass, herbicides, hoe peat moss, pesticides, potting soil, seeds, fertilizer, etc.....
- **Road Materials** – asphalt, caliche, clay, dirt, gravel, sand, etc.....

7330 – PARTS EQUIPMENT AND FURNISHINGS

Purpose: to record payment for parts for motor vehicles, equipment & furnishings. This code includes parts, but is NOT limited to:

- **Automobiles**
- **Furnishings**
- **Heavy Equipment**
- **Medical and Laboratory Equipment**

7331 – PLANTS

Purpose: to record the payment for the purchase of vegetation. This code includes, but is NOT limited to:

- **Bedding Plants**
- **Flowers**
- **Trees**
- **Sod Pallets**
- **Bulbs (Plants)**

7333 – FABRIC & LINENS

Purpose: to record payment for the purchase of fabrics & linens. This code includes, but is NOT limited to:

- Blankets
- Fabric (including drapery)
- Pillows
- Pillow Cases
- Sheets
- Shower Curtains
- Towels

7334 – FURNISHINGS, EQUIPMENT

AND OTHER – EXPENSED

Purpose: to record payment for the purchase of furnishings and equipment whose unit cost is less than \$5000. Exception: If an asset is over \$500 and is classified as “Controlled Equipment” then use code 7374. This code includes, but is NOT limited to:

- **Furniture, Appliances, Musical Instruments**
- **Equipment** – autoclave, beakers, camcorder, centrifuge, camera, DVD player, flashlights, Garmin, generator, goggles, grinder, headphones, ice machine, iPod, kayak, projector, microphone, tools, oscilloscope, paper cutter, photo scanner, pipettes, plaques, art, radio, refrigerator, remote, skeleton, storage bins, etc.....
- **Supplies** – scissors, garbage cans, coffee pot, microwave, etc.....
- **Office Equipment** – adapters, calculators, clocks, extension cords, pencil sharpeners, staplers, surge protectors, tape dispensers, hole punch, shredder, etc.....
- **Office Supplies** – binders, bulletin boards, clip boards, signs stamps, name plates, etc.....

*****Controlled equipment is defined as the following: facsimile machines, stereo systems, cameras, video recorders/laserdisc players (TV, VCR, Camcorder), computer equipment, desktop computers, laptops, printers data projectors and hand guns/rifles (regardless of price). Prior approval must be obtained from the Program Administrator for the purchase of Controlled Equipment.**

7335 – COMPUTER PARTS EXPENSED

Purpose: to record payment for computer parts. This code includes, but is NOT limited to:

- **Computer Carrying Case**
- **Flash Drives**
- **Fuser Kits**
- **Graphic Cards**
- **Memory Sticks**
- **Modem**
- **Zip Drives**
- **USB Cable**

7367 – Personal Property – **Management and Repair -** **Expensed**

Purpose: to record payment for the maintenance and repair of fixed or moveable tangible assets, including non-infrastructure equipment to be used for operations. Includes labor with or without parts, and includes expensed parts with or without labor, provided the parts are not for computer (7335), telecommunication equipment (7510), or other non-capitalized furnishings and equipment (7330). This code includes but is NOT limited to:

- **Equipment (maintenance)**
- **Farm, Ranch Nursery Equip. (maintenance)**
- **Furnishings (maintenance)**
- **Piano Tuning**
- **Radio repair**
- **Telecommunications Equipment (maintenance)**

7368 – Maintenance and Repair Motor Vehicle - Expenses

Purpose: to record payment for maintenance and repair to state vehicles. Includes labor with or without parts. Parts only use 7330. This code includes but is NOT limited to:

- **Automobile (parts with labor) – repair**
- **Automobile (repair)**
- **Automobile (tune up)**
- **Automobile (washing/waxing)**
- **Balancing of Tires**
- **Brake Pads and Shoes (replacement)**
- **Car Washing**
- **Labor (automobile)**
- **Maintenance (automobiles)**
- **Maintenance (motor vehicles)**
- **Painting (vehicles)**
- **Preventive Maintenance (motor vehicles)**
- **Tire Rotations**
- **Tune-Up (auto)**
- **Upholstering (auto)**
- **Window Tinting (cars)**

7377 – COMPUTER EQUIPMENT **EXPENSED**

**Purpose: to record payment for computer equipment.
This code includes but is NOT limited to:**

- **CD ROM**
- **Computer Keyboard**
- **Computer Mouse**
- **Controllers**
- **Docking Stations**

7380 – SOFTWARE NOT CAPITALIZED

Purpose: to record payment for computer software. Total cost must be less than \$100,000. If the total dollar amount meets the criteria to expense the purchase, this code may include:

- **Delivery Cost**
- **License Fee**
- **Set-up Fees**
- **Testing Fees**

Note: Prior approval is needed from the Program Administrator prior to the purchase of software when using your procurement credit card.

7382 – BOOKS AND REFERENCE

MATERIALS - EXPENSED

Purpose: to record payment for books and reference materials. This code includes, but is NOT limited to:

- **CDs**
- **DVDs**
- **Law books**
- **Microfilm**
- **Reference books**
- **Slides**
- **Videos**

7384 – ANIMALS NOT CAPITALIZED

Purpose: To record payment for dead or live animals, birds, fish, mammals, reptiles, insects, cadavers for research, bull semen, lab specimens and animal parts whose unit cost is less than \$5000.00.

7406 – Rental of Furnishings and Equipment

Purpose: to record payment for the rental or lease of furnishings and equipment not mentioned elsewhere.

This code includes, but is NOT limited to:

- **Copy Machine (copy overage)**
- **Copy Machine (rental)**
- **Equipment (rental)**
- **Office Equipment (rental)**
- **Rental (dumpster, equipment, furnishings, industrial equipment, medical equipment, portable toilets, tools and equipment)**
- **Usage Fees (copy machine)**
- **U-Haul Trailer (rental)**

7517 – Telecommunications

Equipment - EXPENSED

Purpose: to record payment for telecommunications equipment whose unit cost is less than \$5,000. This code includes, but is NOT limited to:

- **Pagers (purchased)**
- **Two-Way Radio**