

University of Portland Chart of Common Expense Accounts

07020 – Royalties: Charge here the cost to use copyrighted materials or pay royalties.

07021 – Supplies: Charge here any supplies not charged elsewhere. Items include office supplies, classroom and lab supplies, bottled water, printer cartridges, and bookstore purchases.

07022 – Postage and Delivery: Charge here the cost of postage, delivery, and courier expenses.

07028 – Student Awards: Charge here the cost of prizes and awards to students as students, not employees. Note that student awards must comply with University Policy (see Employee Recognition: Awards and Events policy on the Controller's web page).

07031 – Events, Functions & Meetings: Charge here the cost of employee, donor, and student functions and employee and donor recognition. Charge student awards to 07028. Note that employee recognition must comply with University Policy (see Employee Recognition: Awards and Events policy on the Controller's web page). Also, charge here any employee meals that are not attributable to overnight travel. Meals not associated with a bona fide business purpose are not reimbursable to employees or an allowed purchase on a University purchasing card.

07032 – Auto Expense: Charge here the cost for fueling and maintaining our fleet of vehicles.

07034 – Employee Travel: Charge here the cost of employee travel that is not associated with professional development, employee recruiting, or athletic recruiting activities. Charge travel associated with professional development to 07037, travel associated with employee recruiting to 07038, and travel associated with athletic recruiting to 07033.

07035 – Non-employee Travel: Charge here the cost of travel for students, guest speakers, and other non-employee travel expenses.

07037 – Employee Professional Development: Charge here the approved cost of employee conferences (including related travel expenses), personal professional memberships (charge general University memberships to 07077), journals, workshops, webinars, and books.

07038 – Employee Recruiting: Charge here the cost of employment advertising, candidate travel and meals, department hosting expenses, etc. Travel costs associated with conferences and meetings for the purpose of recruiting should be charged here. Relocation expenses should not be charged here. Approved relocation expenses will be paid through Payroll.

07040 – Cell Phones: Charge here any cost of University owned cell phones and two-way radios.

07048 – Student Stipends: Charge here the cost of stipends paid in association with scholarly activities such as research, community service, student government, and student media.

07052 – Equipment Rental: Charge here the cost of short-term equipment rental. "Short-term" commitments start and end within a single fiscal year.

07053 – Non-capitalized Equipment: Charge here the cost of non-consumable items that do not meet the threshold for capitalization (items with a life of one year or longer and a value less than \$5,000 – other than computer equipment or library collections). Note that Information Services must approve all computer equipment and software purchases in advance.

07054 – Purchased Services: Charge here any services provided by an outside vendor not charged elsewhere. Expenses include services for repairs and maintenance of department equipment, temporary labor, monthly and annual renewal of magazine/newspaper subscriptions, cable and satellite TV. Also include ticket costs for events associated with course offerings (field trips).

07055 – Advertising and Promotion: Charge here any services directly related to promotion. Include amounts for print and electronic media advertising, internet site-link costs, and advertising costs for in-house fundraising campaigns. Include fees paid to independent contractors for advertising. Do not include contract fundraisers (charge to 07070) or employment advertising (charge to 07038).

07058 – Purchase for Resale: Charge here the cost of physical items that are purchased or created for subsequent resale to students or other third parties. This is, essentially, an "inventory" cost.

07059 – Long-term Equipment Lease: Charge here the cost of leasing equipment on contracts that extend beyond a single fiscal year.

07062 – Long-term Facility Lease: Charge here the cost of leasing facilities on contracts that extend beyond a single fiscal year.

07070 – Professional Services: Charge here any services performed by those with professional certifications, such as advisory services, attorneys, architects, engineers, financial advisors, or accountants.

07077 – Memberships: Charge here the cost of general University memberships – not held in an individual employee's name. (For personal professional memberships charge to professional development 07037.)

07078 – Contributions: Charge here the cost of contributions (such as table purchases at events and other donations) to other charitable organizations. The Vice President for University Relations must approve any such contributions in advance.

INTERNAL ALLOCATIONS AND CHARGE BACKS

**The following accounts should not be charged directly as University purchasing card purchases or reimbursement requests.*

71090 – Postage Charges: Department mailings processed through Printing & Mailing Services.

71110 - Print Shop Charges: Printing services and materials provided by Printing & Mailing Services. Also includes departmental paper supply.

71120 – Photocopy Charges: Departmental use of University copiers.

71130 – Publications Charges: Publication jobs and materials processed through Marketing & Communications.

71135 – Promotional Charges: Social media expenses, marketing advertisements, promotional items, etc that are processed through Marketing & Communications.

71148 - Information Services Purchases: Computer equipment, including hardware and software. ALL technology equipment is purchased through Information Services, and should never be purchased by departments on University purchasing cards, or reimbursements.

85600 – Interfund Transfer: Used to record financial support between departments.

