

OCCIDENTAL COLLEGE ACCOUNT CODES - Text of Accounts

Category	Account	Account Title	Usage	Account should be used for/by:
AWARDS AND GRANTS				
	2365	Trophies and Engraving	General	trophies and engraving
	2630	Prizes and Awards	General	This account should only be used for student awards. All student awards/prizes require an Gift Prize/Award Form to be completed. A prize recognizes performance as part of a judged competition or winnings from a raffle or drawing. An award/gift recognizes exceptional performance, special achievement, etc. All regular staff and faculty awards should be submitted to HR on an EAR form and processed via payroll and charged to a labor account.
	2640	Study Grants	General	A fellowship/study grant is generally an amount paid for the benefit of an individual to aid in the pursuit of study or research. At Occidental College, the terms fellowship and study grants represent payments for independent educational opportunities such as independent study/research/internship or travel related to independent study/research/internship. May need to determine if grant recipient is non US citizen to ensure appropriate tax reporting
CONFERENCES, TRAVEL ENTERTAINMENT				
	2307	Programming Funds	Student Affairs	student activities campus wide or divisional/departmental activities- primarily for student entertainment or socializing. Acct used primarily by Student Affairs and IPO. Also used for transfers to ASOC for club activities
	2329	Employee Activities	General	de minimis years of service awards, prizes, retirement acknowledgements, holiday party, employee relations meals, institutional or department employee activities. (Also used for gift cards issued to employees-note this is a discouraged practice due to employee tax implications)
	2339	Food Expenses (Local)	General	Local food expenses associated with Oxy constituents only (faculty, staff, students). Excludes campus dining expenses, employee relations meals and alcohol. Examples include outside food provided for Athletics team meals, on campus conferences, College business meetings.
	2346	Travel	General	Out of town travel expenses including airfare, hotel, ground transportation, tips and meals incurred while traveling on Oxy business (training, seminars, conferences) or to represent the College thru Oxy sponsored organizations (i.e intercollegiate sports teams and glee club). EXCLUDES ANY ALCOHOL or ENTERTAINMENT expenses incurred. Note in general individual student travel for independent study, research/internships is not considered OXY business and should therefore be coded to study grant.
	2346F	Travel Foreign	Grant	International travel expenses incurred for sponsored research
	2346P	Travel Participant	Grant	Travel expenses incurred by GRANT participants
	2351	Entertainment	General	1)Meal and entertainment expenses with 3rd parties such as potential donors or staff recruits. 2)Account also used to capture any alcohol expenses.
	2366	Conferences/Meetings/Seminars	General	Conference registration fees, employee training. Excludes FOOD and TRAVEL and student activities.
EQUIPMENT & FURNITURE				
	2361	Repairs and Maintenance	General	repairs and maintenance for equipment and furniture
	2433	Equipment (Under \$5,000)	General	equipment with cost < \$5000
	2434	Equipment (Over \$5,000)	General	equipment with individual cost > \$5000
	2443	Furniture (Under \$5,000)	Facilities	furniture with cost < \$5000 (all furniture requests should be processed thru facilities department)
	2444	Furniture (Over \$5,000)	Facilities	furniture with cost > \$5000 (all furniture requests should be processed thru facilities department)

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SERVICES	2310	Services	General	Service providers are independent businesses or people who augment work being done by regular staff and are contracted to perform specific tasks or deliverables. The College has the right to control the end result of the service but not the way it is performed. Services typically have a fixed price specified in the contract.
	2310A	Services - Design	Marketing	outside graphic design work provided by freelance designers or outside design agencies
	2310B	Services - Writing	Marketing	freelance writers such as outside writers contributing to Occidental magazine
	2310C	Services-Video Production	Marketing	All costs associated with video production including video producer, music licensing, filming and editing
	2310W	Web Services	Marketing	website development projects including web architecture, coding and web-specific design
	2314	Photography	Marketing	freelance photographers and stock photography
	2315	Printing and Copying	General	Printing and Copying -Off campus vendor
	2316	Laundry	Hospitality	external laundry services used by hospitality department
	2317	Speakers - Lecturers	General	honorariums paid to speakers and guest lecturers
	2318	Publication Costs	Faculty	all costs associated with publishing scholarly research including editing, translations, citations, indexing and image acquisitions
	2324	In-House Copying and Printing	General	copying and printing services, Copy Center, MFD leases -in house
	2342	Telephone	General	Oxy digital switch, fax lines, Oxy provided phones
	2345	Promotion and Advertisement	Marketing	media advertisement and promotion including outdoor advertising, social media ads, radio advertisement
	2356	Consultants	General	Experienced professional who provides expert knowledge for a fee (See Independent Contractor vs Employee Guide). The role of the consultant is to evaluate the college's needs and provide professional or expert information to assist others in making decisions or performing tasks. A Consultant is brought in when the college has an urgent need and either isn't able or doesn't know how to perform the work. The Consultant analyzes the problem and decides how to solve it. The Consultant is self-directed in providing the solution that meets the college's needs. Examples: IT specialist, architectural consulting, arborist. Consultant reimbursable should be coded to specific expense type.
	2363	Contractor Work	Facilities	Contractor augments work being done by regular facilities staff and is contracted to perform specific tasks or deliverables. Account is also used for regular weekly and monthly facilities services such as pest control. Account should not be used for project funds.

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SUPPLIES	2305	Student Project Expenses	URC	Account used to transfer budget funds from URC to departments for academic student projects. Supplies for student research and student conference fees. Should only be used with Fund A001
	2321	Office Supplies	General	materials that are consumed within an office setting during normal business operations. For example, ink toner and paper clips are office supplies.
	2322	Other Supplies and Materials	General	general purpose consumable items which commonly have a shorter life span in use than equipment and machines, and which are stocked for recurring use. Examples: Janitorial supplies, chemicals, biological specimens, Chem lab utensils. Facilities uses this account primarily for inventory items or supplies needed for job tickets in their Mainsaver system and they debit this account to charge out these items
	2322P	Other Supplies and Materials Participant	Grant	other supplies and materials used by participants in sponsored research
	2334	Vehicle Gasoline	Facilities	fuel for Oxy owned vehicles
	2338	Bookstore Purchases	Bookstore	IDC Bookstore charges
	2343	Postage	General	postage and mailing costs
	2344	Dues & Subscriptions	General	membership dues and subscriptions costs
	2347	Equipment Rental	General	equipment rental
	2450	Books	General	Books
TECHNOLOGY	2437	Hardware Maintenance	ITS	hardware maintenance contracts (all technology needs should be requested thru the ITS Help Desk)
	2439	IT Services 3rd party	ITS	data processing services, hosted web services such as Glacier, Nebraska Bookstore, Inter Library Lending (all technology needs should be requested thru the ITS Help Desk)
	2433A	Audio Visual Equipment	ITS	sound/visual hardware such as classroom technology, conference phones, projectors (all technology needs should be requested thru the ITS Help Desk)
	2433C	New Computers	ITS	desktops and laptops added to existing stock (all technology needs should be requested thru the ITS Help Desk)
	2433R	Computer Replacements	ITS	replacements to existing stock of desktops and laptops (all technology needs should be requested thru the ITS Help Desk)
	2436A	Hardware (cap)	ITS	hardware over \$5k excluding desktops, laptops and AV equipment (all technology needs should be requested thru the ITS Help Desk)
	2436B	Hardware (non-cap)	ITS	hardware under \$5k including replacement parts and excluding laptops, desktops, and AV equipment (all technology needs should be requested thru the ITS Help Desk)
	2438A	Software (cap)	ITS	software capitalization-purchase, design, implementation and upgrades of software/cloud computing arrangements > \$5k that increase functionality and extend useful life excludes annual license fees (all technology needs should be requested thru the ITS Help Desk)
	2438B	Software (non-cap)	ITS	software non capitalized -software/cloud computing arrangement evaluation , maintenance, annual license fees, and upgrades that do not extend useful life (all technology needs should be requested thru the ITS Help Desk)

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MISCELLANEOUS	2348	License Fees	General	fees to governmental agencies such as permits and environmental fees
	2349	Other Operating Expenses	General	other expenses not specifically listed in the text of accounts