



UNIVERSITY OF MASSACHUSETTS DARTMOUTH PROCUREMENT MANUAL

Section 5.9 - Account & Commodity Codes for Services

1. A list of commonly used account and commodity codes for services is included below.

700808		HH Consultant Service Contracts
757040	Consulting Services - Includes CFS	Advertising Agency/Media Consultants - Persons who develop and produce communication strategies, promotional materials, advertising layouts and programs for publication in print, videotape, radio, television, or other media. For the costs of placing an advertisement, use 735100.
757060	Consulting Services - Includes CFS	Architects/Landscape Designers - Persons who design the exterior or interior of a building or structure for decorative or functional development, preservation or improvements to grounds. Space planners. For grounds keeping or other grounds maintenance services, use 761430.
757080	Consulting Services - Includes CFS	Artists/Graphic Designers - Persons who are commissioned to create or design visual representations or layouts in graphic, electronic or audio form based upon specifications provided by a department. Use 761040 for payments to artists who sell artwork for educational or exhibition purposes, such as prints, murals, films and paintings.
757090	Consulting Services - Includes CFS	Attorneys/Legal Services - Individuals and firms who provide legal services. For construction project related legal services, use 772030. The prior approval of campus legal counsel is required.
757100	Consulting Services - Includes CFS	Financial Services - Persons who provide financial services including auditors, accountants, actuaries, statisticians, economists, land appraisers.
757120	Consulting Services - Includes CFS	Engineers - Persons who offer mechanical, electrical, or other engineering expertise, designs and services.
757140	Consulting Services - Includes CFS	Health and Safety Services - Persons providing health care and safety services including experts who investigate causes and effects of physical illnesses including structural, mechanical or environmental defects or hazards, which have caused or may cause health or safety risks; persons who provide medical, health care or rehabilitation related services, advice and recommendations concerning medical issues and policies.
757150	Consulting Services - Includes CFS	Honoraria for Visiting Speakers/Lecturers - For services related to a speaking or lecturing engagement. This may be a flat rate which includes travel related expenses, or, travel may be broken out separately. For non-employee travel expense reimbursement, use 758980.
757160	Consulting Services - Includes CFS	Researchers/Scientists - Persons who provide research, development and analysis of data or other information and materials based upon specifications provided by a department. Includes services by sociologists, social scientists, genealogists and archaeologists. Also, persons who conduct or perform scientific research and development through observation, study, experiments and other scientific projects; including knowledge of nature or physical phenomena. Includes chemists, biochemists, biotechnicians, biologists and biogeologists. For policy planners, use 757220.
757190	Consulting Services - Includes CFS	Management Consultants - Persons who provide management expertise and advice to departments based upon market analysis, strategic planning or other management tools.
757200	Consulting Services - Includes CFS	Medical Consultants - Persons who provide advice and recommendations to departments concerning medical issues and policies. For example: optometrists, pharmacists, dentists, doctors, nurses, dietitians, psychiatrists, psychologists. For medical-related services for animals, use 761520.



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757210	Consulting Services - Includes CFS	Personnel Placement Consultants (Recruiters) - Persons who recruit or find placements for individuals in employment situations.
757220	Consulting Services - Includes CFS	Planners - Persons who research, develop, and provide a course of action, methodology, policy or other plan. Use 757060 for space planners, landscape designers. Use 757080 for artists and graphic designers.
757230	Consulting Services - Includes CFS	Program Coordinators - Persons who design, evaluate, coordinate, or implement programs, conferences, exhibitions or who establish criteria for the purchase of an outside program.
757270	Sub Award/Sub Recipient	Sub recipients over \$25K
757271	Sub Award/Sub Recipient	Subcontracts - Awarded to External Agency/Grants & Contracts Only – Requires The appropriate subcontract document.. Requires a Memo of Understanding. See the recharge codes within the appropriate subsidiary for recharges to other UMass campuses.
757275	Sub Award/Sub Recipient	Sub recipients up to \$25K
757280	Consulting Services - Includes CFS	Writers - Persons who research, develop and draft written materials including documents, reports, press releases, scripts, legislation, newspaper copy, or develop literature, based upon specification, provided by a department. Use 757040 if services are included in an advertising or media campaign.
757300	Consulting Services - Includes CFS	Performers/Actors - Professional actors and performers who provide entertainment, voice-overs, or other representations, re-enactments or presentations. MA state withholding tax implications - Check with campus Controller's Office before making payments with this code.
758901	Consulting Services - Includes CFS	Consultant Services Grants
758980	Non Employee Expenses	Travel Reimbursement for Consultant Services - Reimbursement for travel and other expenses for consultants. Reimbursements are not tax reportable when the recipient is required to account for expenditures. 'Allowances' for expenditures which do not require a detailed accounting are reportable and expenditures should be made using the appropriate object code above.
700810		JJ Operational Services
757050	Operational Services, includes CFS	Arbitrators/Mediators/Dispute Resolution Services - Persons and agencies legislatively authorized to provide impartial moderators (“neutrals”) to resolve disputes or provide other alternative forms of dispute resolution services in lieu of litigation.
761010	Operational Services, includes CFS	Accreditation Review Costs - Costs associated with accreditation review of facilities and programs by professional accreditation standards boards. Use of this code is required for the years that the actual accreditation visits/services are performed. Annual fees thereafter that are required to maintain the accreditation may be charged to 735600.
761040	Operational Services, includes CFS	Art Models/Artwork - Persons who serve as the subject for an artist or photographers. Includes payments to artists for artwork used for educational and exhibition purposes such as prints, photographs, murals, sculptures and paintings. Also includes art purchases from independent art dealers/artists which may include: films, videos, slide sets, contemporary books and other works from selected artists. Use 741400 for art supplies for educational and teaching purposes. Human Subjects Compensation, including artists' models, use 742000.
761050	Operational Services, includes CFS	Athletic Services - For example: officials, coaches, lifeguards, referees, trainers.
761100	Operational Services, includes CFS	Banking/Collection Services - Cost of: lock box, collection and billing agencies and other bank services.



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761101	Operational includes CFS	Services,	Collection Agency Services
761230	Operational includes CFS	Services,	Investigators/Inspectors/Reviewers - Persons who conduct an official inquiry, inspection or review. Includes hearing officers. For medical reviews or consultation, use 757200.
761250	Operational includes CFS	Services,	Laboratory and Pharmaceutical Services - Experimental study in a science or for testing and analysis, such as soil analysis; services relating to the sale and manufacture of pharmaceuticals.
761270	Operational includes CFS	Services,	Laundry Services - Costs of outside laundry services. For laundry supplies, use 741000. For employee reimbursement of dry cleaning, an Expense Report is required.
761280	Operational includes CFS	Services,	Law Enforcement - Costs associated with hiring local or state law enforcement officers. For security services, use 761400.
761290	Delivery Charges		Messenger Service- Direct mail service and for courier services.
761330	Operational includes CFS	Services,	Photographic and Micrographic Services - Persons who provide photography, photo developing, videography, computer generated graphics, enlargements, copies, videotape dubbing micrographic design, systems and related services. Use 757040 for persons who create photographic layouts, organize or develop video productions or other advertising and media programs. Use 734310 for film developing that is not a part of a photographic service.
761400	Operational includes CFS	Services,	Security Guard Services - Persons who protect clients, workers and property. Also includes overseeing the destruction of confidential records. For law enforcement officials, use 761280.
761460	Operational includes CFS	Services,	Temporary Help Services - Persons who perform general office work. For example: secretary, typist, receptionist, etc.
761500	Operational includes CFS	Services,	Instructors, Lecturers and Trainers - Non-employees who provide instructional programs for staff or the public.
761510	Operational includes CFS	Services,	Translators/Interpreters - Persons who translate oral or written words. Includes interpreters for the hearing impaired.
761520	Operational includes CFS	Services,	Veterinary Services
761560	Operational includes CFS	Services,	Food Services - Vendors that are hired to provide food service to a campus dining hall or cafeteria
761561	Operational includes CFS	Services,	Food Services for Functions
761562	Operational includes CFS	Services,	Food Services- Additional Fee
761590	Operational includes CFS	Services,	Movers - Persons/Firms who move equipment, furniture, etc. (direct pay to vendor) For employee reimbursement for moving expenses, an Expense Report is required. Tax issue for employee, regardless of how payment is processed
762980	Operational includes CFS	Services,	Travel Reimbursement for Operational Services - Reimbursement for Travel and Other Expenses for operational services, or, you may use 734241 if reimbursement is required and no service is involved. Reimbursements are not tax reportable when the recipient is required to account for expenditures. 'Allowances' for expenditures which do not require a detailed accounting are reportable and expenditures should be made using the appropriate object code above.