

PURCHASING MANUAL

Effective July 2017



NORTHEAST
MISSISSIPPI COMMUNITY COLLEGE

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ADMINISTRATIVE ORGANIZATION

The Purchasing Office has complete responsibility for the administration and organization of purchasing services and procedures for all divisions of Northeast Mississippi Community College. The authorized Purchasing Agent for Northeast Mississippi Community College is the Director of Purchasing.

The Board of Trustees and the President of the College have charged the Purchasing Office with administering the following policies and procedures:

1. Developing sources of supply to assure that all Northeast divisions have an adequate number of vendors from which to obtain supplies, equipment, and services.
2. Maintaining liaison with the vendors that service Northeast.
3. Coordinating the procurement of goods and services for all divisions.
4. Securing competitive bids/quotations when needed to obtain maximum value from expenditures.

AUTHORIZED PURCHASES

All purchases, without consideration of the source of funding, will be governed by the policies outlined in this manual.

The basic purpose of the Purchasing Office is to obtain all supplies, equipment, and services at the lowest cost to Northeast consistent with quantity, quality and availability of the items at the time of purchase. In conforming to this purpose, the cost of the purchase and the delivery time required by the using division will be considered. Competitive bids/quotations will be solicited when mandated by the Mississippi Code or when such bids would be in the best interest of Northeast.

No person is authorized to obligate Northeast funds without encumbering, in advance, sufficient funds to meet the purchase obligation. This practice applies to all requisitions regardless of the source of funding.

Further, no person is authorized to make a purchase on behalf of or as a representative of Northeast without first having a requisition approved and a purchase order assigned for that purpose.

UNAUTHORIZED PURCHASES

Only the President, Executive Vice President, Vice President of Finance, or the Director of Purchasing are authorized to commit the college for goods and services. Commitments by any other member of the faculty or staff are not binding on the college and vendors' invoices covering these commitments will not be honored. These commitments will be the responsibility of the individual making the obligations.

DEFINITIONS

Public Funds --Any appropriated funds, special funds, fees, or any other emoluments received by Northeast Mississippi Community College.

Commodities--Various commodities, goods, merchandise, furniture, equipment, automotive equipment of every kind, and any other personal property purchased by Northeast, but not commodities purchased for resale.

Equipment --Any motorized vehicle, office appliances, hand powered tools, and all other equipment of every kind and description.

Furniture --Desks, chairs, tables, seats, filing cabinets, bookcases and all other items of a similar nature as dormitory furniture, appliances, carpets and all other items of personal property generally referred to as home, office, or school furniture.

Emergency--The term emergency shall mean any circumstances caused by fire, flood, explosion, storm, earthquake, epidemic, riot, insurrection or caused by any inherent defect due to defective construction, or when the immediate preservation of order or of public health is necessary by reason of unforeseen emergency, or when the immediate restoration of a condition of usefulness of any public building, equipment, road or bridge appears advisable, or in the case of a public utility when there is a failure of any machine or other thing used and useful in the generation, production or distribution of electricity, water or natural gas, or in the transportation of treatment of sewage, or when the delay incident to obtaining competitive bids could cause adverse impact upon the governing authorities or agency, its employees or its citizens.

Purchase --Any order for commodities, equipment, furniture, or services issued to a vendor by the Purchasing Agent.

State Contracts --The Mississippi Department of Finance and Administration under the direction of the Mississippi Governor's Office of General Services contracts with various vendors for various types of commodities, supplies and equipment. These contracts are termed "State Contracts" and are assigned numbers that are valid for various periods of time. A current listing of these vendors and their contract numbers may be found at the following web-site:

PURCHASING PROCEDURES

Fund Sources

All funds deposited with Northeast, regardless of source, are Northeast funds and must be handled in accordance with Northeast policy. Although divisions are allocated funds in their budgets for a given period, this allocation is only an authority to requisition, not to purchase.

Fund Codes:

Fund numbers are 4-digits and are provided to division heads.

Fund numbers must be used when entering requisitions into the purchasing system.

Organization and Account Codes

Each division is assigned an Organization Code consisting of 4 numeric digits; account codes are assigned to each budget line item; these codes consist of 3 numeric digits. Organization and account codes must be used when entering all requisitions into the computerized purchasing system. Organization codes are assigned and released from the Business Office personnel; general account codes are listed in EXHIBIT A of this document.

Mississippi Code section 31-7-13 outlines the purchasing thresholds:

1. Purchases by Northeast which do not involve an expenditure of more than \$5,000.00, exclusive of freight or shipping charges, may be made without advertising or otherwise requesting competitive bids.
2. Purchases by Northeast which involve an expenditure of more than \$5,000.00 but not more than \$50,000.00, exclusive of freight and shipping charges, may be made from the lowest and best bidder without publishing or posting advertisement for bids, provided at least two (2) competitive written quotes have been obtained by the Director of Purchasing. (See Quotations Page 11).
3. Purchases by Northeast which involve an expenditure of more than \$50,000.00 exclusive of freight and shipping charges, may be made from the lowest and best bidder through advertisement by the Board of Trustees (See Bids Page 11).

EXEMPTIONS

(Excerpts from 31-7-13 of Mississippi Code)

Purchases exempt from regulations listed under Guidelines paragraph are as follows:

1. Purchasing agreements, contracts, and maximum price regulations executed or approved by the State Department of Finance and Administration (State Contracts).
2. Repairs to equipment, when such repairs are made by repair facilities in the private sector; however, engines, transmissions, rear axles and/or other such components shall not be included in this exemption when replaced as a complete unit instead of being repaired and the needs for such total component replacement is known before disassembly of the component; provided, however, that invoices identifying the equipment, specific repairs made, parts identified by number and name, supplies used in such repairs, and the number of hours of labor and costs therefore shall be required for the payment for such repairs.
3. Purchases of parts for repairs to equipment when such repairs are made by personnel of the agency or governing authority; however, entire assemblies, such as engines or transmissions, shall not be included in this exemption when the entire assembly is being replaced instead of being repaired.
4. Raw unprocessed deposits of gravel or fill dirt which are to be removed and transported by the purchaser.
5. Motor vehicles or other equipment purchased from an agency or governing authority at a public auction held for the purpose of disposing of such vehicles or other equipment (example--Mississippi Surplus Property Procurement Commission).
6. Purchases, *sales, transfers or trades* by governing authorities when such purchases, *sales, transfers or trades* are made by a private treaty agreement or through means of negotiation, from any federal agency or authority, another governing authority or state agency of the State of Mississippi or any state agency of another state adjacent to the State of Mississippi. Nothing in this section shall permit such purchases through public auction except as provided for in paragraph (5) of this section.
7. *Perishable* supplies or food purchased for use in connection with hospitals, the school lunch programs, homemaking programs and for the feeding of

county or municipal prisoners.

8. Noncompetitive items available from one (1) source only (see page 10).
9. Purchases by libraries or for libraries of books and periodicals; processed film, video cassette tapes, filmstrips and slides; recorded audio tapes, cassettes and diskettes; and any such items as would be used for teaching, research or other information distribution; however, equipment such as projectors, recorders, audio or video equipment, and monitor televisions are not exempt under this paragraph.
10. Purchases of information technology products made by Governing Authorities under the provision of purchases schedules, or contracts executed or approved by the Mississippi Department of Information Technology Services and designated for use by governing authorities. (Express Products List – EPL) These contracts are found at the following web-site: www.its.ms.gov

"No contract or purchase as herein authorized shall be made for the purpose of circumventing the provisions of this section requiring competitive bids, nor shall it be lawful for any persons or concern to submit individual invoices for amounts within those authorized for a contract or purchase where the actual value of the contract or commodity purchased exceeds the authorized amount and the invoices therefore are split so as to appear to be authorized as purchases for which competitive bids are not required. Submission of such invoices shall constitute a misdemeanor punishable by a fine of not less than Five Hundred Dollars (\$500.00) nor more than One Thousand Dollars (\$1,000.00), or by imprisonment for thirty (30) days in the county jail, or both such fine and imprisonment. In addition, the claim or claims submitted shall be forfeited.

REQUISITIONS

General

All requests for purchases regardless of the source of funds, must be processed according to the procedures outlined in the *Purchasing Manual*. ***No one has the authority to charge any merchandise to Northeast Mississippi Community College; the purchasing procedure must be adhered to by all employees.***

Written requests outlining items for requisitions are required for all instructional divisions; these should be completed and submitted to the respective Division Head. The request must include all necessary descriptive, budgetary, and ordering information. If approved, the Division Head will enter the request data in the Banner computer system.

Hard copy requisitions or requests are ***not*** required for administrative divisions; administrative division heads may at their discretion request hard copies for reference. Administrative personnel enter their requests into the Banner computer system.

When a request is entered into the Banner computer system, the computer assigns a Request Number. Requisitions having attachments such as quotations, registration forms, etc., must be referenced by the Request Number and forwarded immediately to the Purchasing Office.

Approvals

Instructional requests are approved or denied by the immediate Division Head prior to entering the requests into the Banner computer system. Computer approvals are processed on-line by appropriate Division Heads and Vice Presidents according to the organizational chart.

All requisitions are approved on-line by the Purchasing Agent; the Purchasing Agent has override authority on all requisition approvals in the absence of Division Heads and Vice-Presidents; the Director of Finance has approval authority in the absence of the Purchasing Agent.

Printing

Requisitions are maintained on-line on the Banner system; they are not printed.

Northeast Bookstore

All purchases from the Northeast Bookstore must follow normal Purchasing

Procedures as all other vendors. Purchase Orders are required.

Vendors

Vendors are maintained in the Banner computer system by the Purchasing Office. Requestors may E-mail new vendor addresses directly to the Purchasing Agent.

Instructions For Entering A Requisition Into The Banner Computer System

(See Pages 16-18)

PURCHASE ORDERS

General

Purchase order numbers are assigned in numerical order to requisitions by the Banner computer system through a process administered by the Purchasing Agent. All purchase orders must be approved and signed by the Purchasing Agent.

Purchase orders are printed and hard copies distributed as follows:

White Copy -- Original to Vendor
Yellow Copy-- Business Office
Green Copy -- Receiving Report to Requestor/Division Head
Pink Copy-- Requestor/Division Head
Blue Copy -- Purchasing Office

Change Orders

Change orders are processed for approved price increases from the vendor. Price increases/decreases must be indicated on the Receiving Report if known and approved by the Division Head; price increases noted from invoices are indicated on receiving reports by the Accounts Payable Specialist. Price increases are approved at the discretion of the Purchasing Agent unless the increased amount is significant enough to impair the specific budget. All change orders are processed and approved by the Purchasing Agent.

Change orders are printed and distributed as follows:

White Copy -- Discarded
Yellow Copy-- Business Office
Green Copy -- Discarded
Pink Copy -- Requestor/Division Head
Blue Copy -- Purchasing Office

Receiving Reports

Receiving Reports are a part of the Purchase Order; these are returned to the requestor/division head. The following procedures must be used for Receiving Reports:

- (1) A Receiving Report is to be filled out and forwarded to the Purchasing Office for ***each*** shipment received from an order.
- (2) A partial shipment is to be recorded on a "copy" of the Receiving Report; only the items received on that shipment should be recorded. The green copy is to be forwarded ***only*** when the final shipment is received and should indicate only the items received on the final shipment.
- (3) The number of items received is to be recorded in the "REC." column.
- (4) The "Date Received" and "Received by:" should be completed at the bottom of the form.

DAMAGES, SHORTAGES, AND RETURNS FOR CREDIT

Any damages, shortages, and returns for credit should be documented by the Division Head and reported in writing to the Purchasing Office (may indicate brief documentation on the Receiving Report).

Any requests to ***return*** supplies/equipment to a vendor for adjustment or credit must be cleared through the Purchasing Office. Credit memos from vendors must be turned in to the Purchasing Office.

INVOICES

General

All invoices are to be forwarded to the Accounts Payable Specialist in the Purchasing Office. Some companies enclose invoices with shipments--check carefully.

Invoices are matched to Receiving Reports as follows:

Buildings and Grounds -- Match their invoices with Receiving Reports and forward to the Purchasing Office.

Library -- Match their invoices with Receiving Reports and forward to the Purchasing Office.

All other divisions (instructional and administrative) -- The Accounts Payable Specialist will match these invoices with Receiving Reports.

Approval for Payment

The Accounts Payable Specialist will approve all invoices for payment, key them into the Banner system, and forward completed invoices to the Business Office for checks to be written.

Shipping Charges

Shipping/handling/packaging charges are usually added to the total price on the invoice. These charges are automatically posted against the budget when the invoice is processed for payment.

SINGLE SOURCE PURCHASE

Items to be purchased from a single or sole source must be documented as such with the Purchasing Agent. A single source purchase is defined as a purchase that is noncompetitive in nature and is **only** available from one source. A request will be made at the next regular meeting of the Northeast Board of Trustees for the item(s) to be declared single source and such will be recorded in the Board minutes. Only **after** this process can the items be processed for order through the requisition procedures.

QUOTATIONS

Purchases by Northeast wherein the amount is \$5,000.01 - 50,000.00 (*See the flowchart on page 15 for clarification and federal funding stipulations*) require a minimum of two (2) SIGNED and DATED competitive written quotations on company letterhead or on a Northeast form for that purpose. Facsimile quotations and e-mail quotations will be accepted provided they are on letterhead and emailed directly to the Director of Purchasing. If the email address is not an official business email address, the quote must also be signed and sent directly to the Purchasing Director. All quotations must be *obtained by* the Purchasing Agent. (Suggestions will be accepted.) The Purchasing Agent will then grant final approval and assign a Northeast quotation number *prior* to the entering of requisitions.

BIDS

Purchases wherein the amount is \$50,000.01 (*See the flowchart on page 15 for clarification and federal funding stipulations*) and over require bids. The following procedures must be followed to request bids:

- (1) A memorandum must be sent to the Purchasing Agent requesting that the Board of Trustees advertise for bids; a complete set of specifications for the item(s) and a list of prospective bidders with complete mailing addresses must be provided with the memorandum of request. After review, the Purchasing Agent will provide a copy of the request to the Office of the President to be placed on the Board agenda of the next regular scheduled meeting. The memorandum of request must be submitted to the Purchasing Agent *not later than the first Tuesday of each month* -- the Board meets each second Tuesday of the month.
- (2) The Board grants bid advertisement approval. A bid file number will be assigned by the Purchasing Agent and the proper notices will be placed in the local newspaper in accordance with the regulations in the Mississippi Code.
- (3) Specifications will be mailed to all vendors on the provided list and others upon request.
- (4) Bids will be opened by the Board of Trustees at their next regular meeting or by a Bid Acceptance Committee appointed by the Board. The Bid Acceptance Committee will open bids and may make a recommendation to the Board to be reviewed at their next regular meeting. The Board will either accept the lowest or lowest and best bid, or they will take the bids under advisement until the next regular meeting. If the Board takes the bids under advisement, various individuals familiar with the bid items may be requested to assist in tabulating the bids. The Board reserves the right to reject all bids.
- (5) Once a bid has been accepted, the general purchasing procedure is followed.

DUES

Dues paid within Organizational Budgets must have a requisition and purchase order issued.

ORDERS FOR PREVIEW

Materials may be ordered for preview by following these procedures:

- (1) Secure information on materials and price*.
*If it is more than \$5,000.00(*See the flowchart on page 15 for clarification and federal funding stipulations*), you must secure quotations, process bids if over \$50,000, or determine if it is on State Contract, EPL, or single source--refer to these procedures outlined in this manual.
- (2) If the price is less than \$5,000.00, then follow the normal requisition process via the Banner computer system. Go ahead and put a requisition in the computer system for a purchase order, then it will be in place if you decide to keep the materials.
- (3) If you decide to keep the materials, simply attach the invoice to the Receiving Report and send them to the Accounts Payable Office for processing.
- (4) If you decide not to keep the items, return them to the company immediately. Write "VOID" on the Receiving Report and send it to the Purchasing Office where the order will be cancelled.

PREPAYMENTS

Prepayments are not an encouraged procedure, but a procedure in place for absolute necessity. Occasionally an order will require a check to accompany the purchase order or a check will be required to take on business trips*, etc. A memorandum or E-mail must be written by the requestor and sent to the Purchasing Office listing the computer requisition number and stating the following:

DATE: _____

TO: AMBER GARNER, TRACI MURPHY

FROM: _____

RE: CHECK

"Please issue a check in the amount of \$_____ payable to (list vendor) for payment of (list type of service)."

Signature

This memorandum will be used as the invoice and stamped for payment as such (NOTE – Actual receipts for this purchase – hotel, registration fees, etc., must be obtained and turned in to the Business Office.) Please allow 10 working days for the requisition/purchase order to be processed and the check written; the Business Office writes checks once a week on Wednesdays.

THIS IS IMPORTANT! Specify instructions via E-mail or noted on forms whether to "mail" the check and purchase order or whether it will be picked up by requestor – ***THIS IS IMPORTANT!***

TRAVEL

Travel Request Forms must be processed and approved prior to entering requisitions into Banner for hotel, registrations, etc. Requestors must provide the Purchasing office with a copy of approved travel request along with any conference agendas, registration forms, etc.; these are filed with paperwork for auditors.

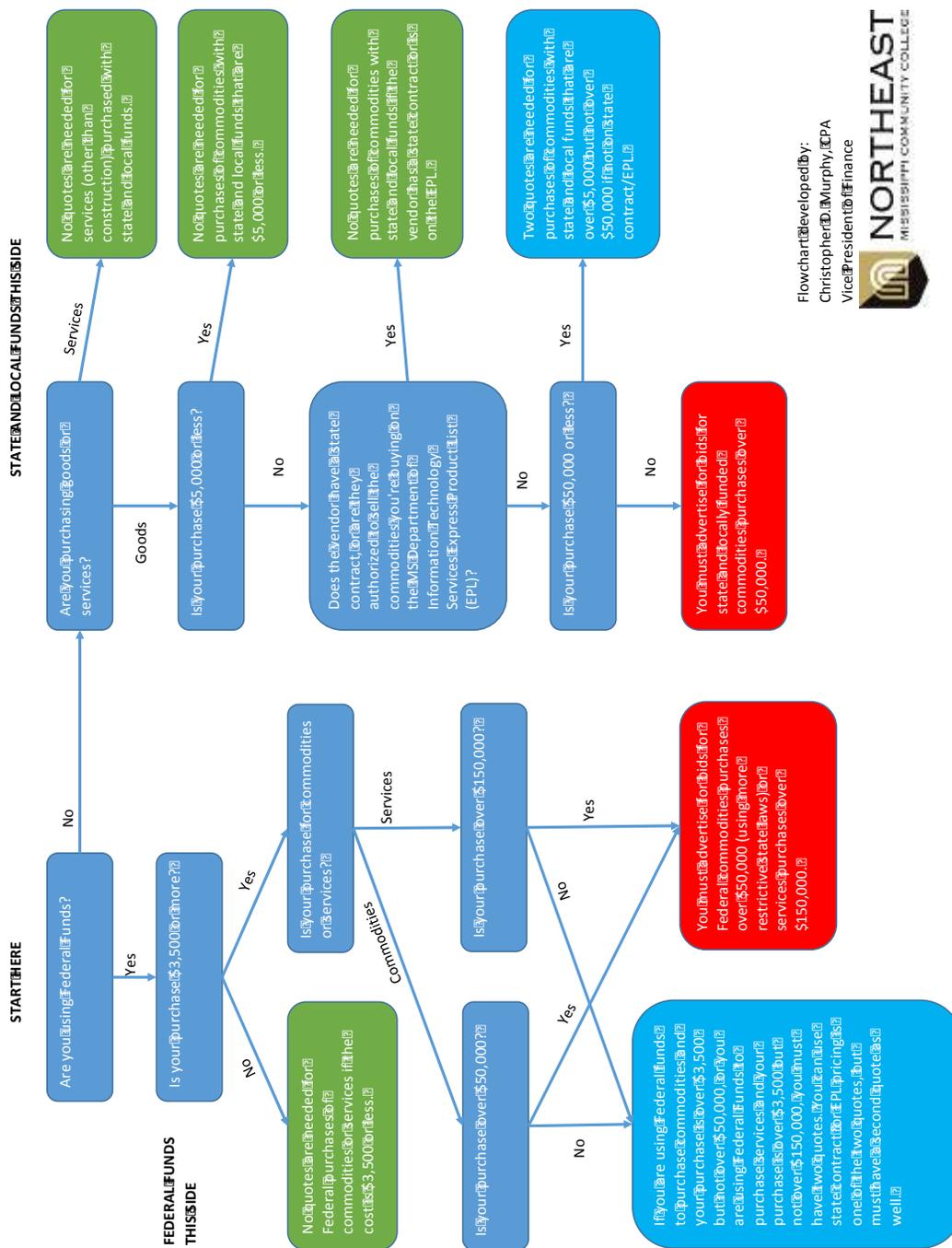
See TRAVEL QUICK REFERENCE – Page 15

CREDIT CARD USAGE

In rare incidences where the purchase order process can not be executed in a time sensitive manner, the President, Executive Vice President, or Vice President of Finance may use the official college credit card to secure purchases up to \$500. An itemized original receipt is to be requested at the time of purchase and submitted to the Accounts Payable department at the earliest convenience. Purchases should also be exempt from sales tax. It is the cardholder's responsibility to remind the merchant at the point of sale that the college is tax exempt. Contact Purchasing to obtain the tax exempt number.

PURCHASING FLOWCHART

State & Local Funds vs. Federal Funds Stipulations & Procedures



Flowchart developed by:
 Christopher D. Murphy, CPA
 Vice President of Finance



TRAVEL QUICK REFERENCE

Employees are encouraged to pay for travel expenses and get reimbursed.

- Complete the left side of the TRAVEL REQUEST FORM, attach copies of documents – agenda, registration form, hotel information.
- Get TRAVEL REQUEST FORM approved by immediate supervisor, department head, or Executive Vice-President
- If you need a NE vehicle, complete the right hand side of the Travel Form and turn it in to the Executive Vice-President's office- Explanation/questions for that process and the NE trip tickets for mileage, etc. can be answered from there.
- Complete a Travel Reimbursement Form upon return from trip, get signed by Division Head and Vice President. All required receipts should be attached (including hotel, taxi, baggage, etc.)

If employee wants Northeast checks for hotel and registrations prior to travel, then the following procedures need to be followed.

Minimum 10 days PRIOR to needing checks for travel, please do the following:

- Complete a TRAVEL REQUEST FORM; attach documents – agenda, registration form, hotel information.
- Get TRAVEL REQUEST FORM approved by immediate supervisor, department head, or Executive Vice President
- Enter requisitions for registration and hotel
- Record requisition numbers on Approved Travel Form and bring ONE COPY of Travel Form and documentation to the Purchasing Office FOR EACH REQUISITION ENTERED.

Following these procedures will assist in getting your travel processed for checks. Please be reminded that you need to start this process no later than 10 days prior to needing checks. Checks write on WEDNESDAY AFTERNOONS, so your travel needs to be in the Banner system the week BEFORE to insure getting requisitions through BANNER approvals and purchase orders printed and processed to have checks written by Wednesday each week.

If you have any questions regarding travel, please call the Purchasing office -thanks!

Instructions for Entering a Requisition
into **BANNER 7**

Type in the **FORM** name: **FPAREQN**

SCREEN 1 Requisition: (type) **NEXT** in box
(this allows computer to assign a requisition number)

CTRL PAGE DOWN

Or

Click Next Block icon on tool bar

SCREEN 2 Order Date: (defaults to current date)
REQUESTOR/ Trans Date: (defaults to current date)
SHIP TO Deliver by: (type in - ex: 30-JAN-2017)
Requestor: (type in name or it defaults)
Chart of Accounts: (defaults to 1)
Organization: (type in your **ORGN** Code)
This is very important -- please double check and use the correct code
E-mail: SKIP Phone: SKIP Fax: SKIP

SHIP TO This is where you type in the "Ship To" code. ENTER and your
ship to address comes up.

ATTN TO Fill in your name.

DOCUMENT If you want text printed before items (such as Bid File #, Quotation
#, etc.)

TEXT Click **OPTIONS** (on tool bar) then click **Document Text** which
will take you to the Text Entry Form; click on the first line of this
form to get to the text line; type in your data; Click Save icon
(located at top left screen in tool bar -- it is the little disc icon) then
Click **X** icon (top right screen in tool bar); this takes you back to
the requisition screen; look at Document Text on the form and it
should be checked.

CTRL PAGE DOWN or Click Next Block

SCREEN 3
VENDOR Vendor: press **ENTER QUERY** icon (icon with ? at the top or
click on the dropdown icon next to the Vendor blank); Click on
Entity Name/ID Search. This carries you to the vendor query

screen. **Tab** over to the Last Name field; type in the first few letters of the name of vendor and a % mark -- example: Builder's Supply - - type in **Build%** then press **Execute Query** icon (icon looks like a barrel). This will show you all of the vendors in the computer beginning with a "Build." Use arrow keys down or up to get the cursor on the vendor you want. Then click **Select** (icon third from the left on top screen of tool bar – little red highlighted box) or double click the selected vendor name. This pulls the vendor back into your requisition form.

CTRL PAGE DOWN or click Next Block

SCREEN 4
**COMMODITY/
ACCOUNTING**

Commodity: (skip #) (type in description)

U/M: (unit of measure - type) EA or click Little arrow down key (right beside UM box) and it will show all of the options

Tax Group: Defaults to NT

Quantity: (type in desired quantity)

Unit Price: (type in desired price)

Extended Price: (defaults)

ITEM TEXT

If you have more than one line of description, you will have to type in text; Click **Options** (**on tool bar**) then *click Item Text*; type in your text; Click **Save** (**tool bar**) button then X button (tool bar); this will take you back to Requisition screen to continue with items requested.

AT THIS POINT YOU HAVE ENTERED 1 ITEM; TO ADD OTHER ITEMS: STAY ON THE COMMODITY PAGE - arrow down key - you will be able to see four commodities at a time on the same screen --continue until you have all items entered; you can scroll up or down to view items entered by using the arrow up or down keys.

When you have entered all of the items you want on this requisition:

CTRL PAGE DOWN or Click Next Block

ACCOUNTING

This takes you down to the Accounting block still on the same screen as the commodities.

COA YR INDEX FUND ORGN ACCT PROG
(defaults -----) (type in) (-----)

The only thing you have to type in on this screen is your ACCT # (this is the account number for -supplies -repairs -equipment, etc.) so be sure and double check this number

CTRL PAGE DOWN or Click Next Block

**SCREEN 5
BALANCING/
COMPLETION**

Double check your information on this screen – write down the Requisition #, check vendor, ORGN # and amount then

Click Complete button

If your requisition is complete and there are no problems, it will be sent from this point.

If there are problems with your requisition, it will give you a message at the bottom of the screen. Please read it and if you do not understand, call the Purchasing Office for assistance.

ACCOUNTS

ACCOUNT
NUMBER:

DESCRIPTION:

COMMODITIES

- 721 Instructional Materials and Supplies
Includes classroom materials such as workbooks, music supplies, physical education supplies, art materials, and magazines and periodicals when purchased for classroom use. Parts, metal stocks, welding rods, wood, gas, oil, electrical supplies, small tools, etc. used in occupational courses shall be included here. Also included are audiovisual materials such as records, tapes, overlays, slides, etc., which are defined as materials and supplies. Supplies for laboratory are included in #730. Do not include equipment or software purchases from this account. Software purchases come from #719; refer to specific equipment accounts.
- 722 Office Materials and Supplies
Includes stationery and general office supplies such as carbon paper, accounting pads, staples, paper clips, ribbons, pencils, file folders, calendars, etc. Printed forms and data processing supplies such as punch cards, tapes, reels, ribbons, etc. shall also be charged here. Photographic film and supplies, duplicating fluids and paper, ink and mimeo paper, photocopy paper and supplies are charged to this account. Books, newspapers and periodicals for general office and reception area use shall be included here. If these items are to be used in classroom, they would be charged to Account 721. If they are to be used by the library, they would be charged to Account 851.
- 723 Building, Construction, and Maintenance Materials & Supplies
Charge to this account all materials and supplies used by personnel of the college to construct, repair or maintain buildings and equipment. Items would be lumber and wood products, nails, paint, floor covering, electrical materials and supplies, plumbing materials and supplies, masonry products, asphalt and gravel, light bulbs, fuses, fire extinguisher refills, etc.
- 724 Janitorial Materials and Supplies
Include mops, brooms, pails, cleaning materials, garbage cans, paper products, wax, wax stripper and other chemicals and supplies used by custodial personnel of the college.
- 726 Automotive Supplies and Expenses
Charge repair parts for equipment (cars, trucks, tractors and lawn

- mowers), gasoline, oil, grease, tires, batteries, seat covers, etc. to this account.
- 727 Landscaping Materials and Supplies
Seed, plants, shrubbery, fertilizer, garden hose, sprinklers, shovels, hoes, and other tools and supplies used by gardeners shall be charged to this account.
- 730 Laboratory Supplies
Laboratory supplies such as chemicals, test tubes, beakers, etc. shall be included here.
- 731 Other Materials and Supplies
Charge to this account any materials and supplies which cannot be logically classified in any of the other materials and supplies accounts.
- 732 Printing Institutional
Cost of campus duplicating will be charged to this account.
- 745 Vehicle Tags, Taxes, Inspections
Tags, taxes, and inspections for NEMCC vehicles.
- 749 Other Automotive Expenses
Any automotive expenses that cannot be logically classified in other accounts.
- 751 Meal Expense
Actual cost of meal expense for official off-campus activities of students receiving athletic or performing scholarships or other meal expense
- 752 Uniforms
Cost of uniforms for students receiving athletic or performing scholarships (band, athletic, etc.).
- 753 Other Athletic Expense
Any athletic expense that cannot be logically classified in other accounts.

CONTRACTUAL

- 701 Service Contracts - Data Processing Equipment
All service contracts/maintenance contracts on data processing equipment.
- 702 Postage
Cost of postage, postage meter rental, post office box rental, delivery service and any other costs of transporting things will be charged to this account. Shipping and freight charges can be charged to this account only if the charges can not be identified to a specific purchase order.
- 703 Communications
This account shall be charged with the costs of local and long distance telephone service, telephone installation and relocation charges and telegraph charges.
- 704 Commercial Printing & Reproduction Service
Include here the purchase of contracted printing, mimeographing, photo stating, blue printing, photography, and photocopying. Do not include the purchase of supplies such as mimeograph paper and photocopy supplies nor the purchase of printed forms. These items shall be charged to Account 722, Office Materials and Supplies, or to Account 732, Institutional Printing.
- 705 Repairs and Maintenance
Charge to this account the cost of all repairs and maintenance performed by other than college personnel. This will include elevator maintenance, repairs to building, repairs to equipment and vehicles, and maintenance of grounds.
- 706 Service Contracts on Equipment
All maintenance and service contracts on equipment, other than elevators, shall be charged to this account.
- 712 Rent of Buildings and Equipment
All rental of any building or facility and rental of equipment.
- 715 Fees, Professional and Other Services
Professional fees including legal fees, auditing fees, medical fees, consultant fees, honoraria paid to speakers and lectures, and any other payments of a professional nature.

- 716 Binding
This account is used to record the costs of binding of periodicals and rebinding books. It will usually be used only by the library.
- 717 Other Contractual Services
This account is used to record the costs of contractual services which are not otherwise classified. This would include dues, advertising authorized by law, institutional membership fees, credit service, clipping service, laundry and towel service, etc.
- 718 Advertising and Publicity
Cost of commercial advertising and publicity, primarily used by President's Office and Office of Public Information.
- 719 Software Acquisition
Purchase of packaged software products.
- 720 Software Maintenance
Licensing fees for use and maintenance of purchased software.

CAPITAL OUTLAY

- 811 Educational Furniture and Equipment
Include all capital outlay items which are used in the instructional process in classrooms, laboratories, auditoriums, shops, etc. This will include desks, chairs, tables, scientific equipment, chalk boards, maps, projectors, record players, equipment in shops where occupational courses are taught, etc. It does not include films and filmstrips.
- 815 Vocational Technical Equipment (Reimbursement)
Include in this account only those capital outlay items which are reimbursed by the State Vocational Technical Office.
- 821 Office Furniture and Equipment
Include all capital outlay items used in general offices, lounges and reception areas such as desks, tables, chairs, sofas, typewriters, dictating and transcription equipment, adding machines, filing equipment, photocopy machines, mimeo and duplication machines, drapes, carpet, water coolers, window air conditioners, etc.
- 825 Data Processing Equipment
Processing equipment includes all purchases of computer hardware. Examples are: monitors, printers, PC's, computer hardware upgrades, etc.
- 831 Construction and Maintenance Equipment
Include all purchases of equipment which are to be used by maintenance, custodial, and grounds personnel in the performance of their duties. Examples are electrical saws used by carpenters, spray guns and compressors used by painters, lawn mowers and tractors used by grounds personnel, etc.
- 851 Library Books
Include books which are placed in library for use by students and faculty.
- 852 Library Audiovisuals
Include films, microfiche, and microfilm for use in library.
- 854 Library Periodicals
Magazines and other periodicals which are retained in the library for use by students and faculty.
- 891 Other Capital Outlay
Food services equipment, storage bins, shelving, and athletic equipment for student activities, etc. should be charged to this account.

TRAVEL ACCOUNTS

IN-STATE TRAVEL

TRIS DO NOT TYPE IN 'TRIS' -- USE ACCOUNT NUMBERS

In-State Travel

In-State travel expenses will be budgeted here, however, expenditures should be made according to the individual line items listed below. These line items will refer to this budget for available balance.

771 In-State Meals and Lodging

Includes daily meal allowance and hotel costs.

772 In-State Private Vehicle

Per mile allowance reimbursed when employee's own vehicle is used for travel.

774 In-State Public Vehicle

Cost of public transportation, such as airline tickets, bus fare, taxi fare, etc.

775 In-State District Vehicle

Per mile charge assessed to departmental budgets when travel is by Northeast vehicle. This is assessed by trip tickets.

776 In-State Other Travel Expenses

Charge other allowable travel expenses that are not detailed above to this account. Some examples are registration fees for conferences, tips, etc.

OUT-OF-STATE TRAVEL

TROS DO NOT TYPE IN 'TROS' -- USE ACCOUNT NUMBERS

Out-of-State Travel Expenses

Out-of-state travel expenses will be budgeted here, however actual expenditures should be charged to the individual line items listed below. These line items will refer to this budget for available balance.

- 781 Out-of-State Meals and Lodging
Includes daily meal allowance and hotel costs.
- 782 Out-of-State Private Vehicle
Per mile allowance reimbursed when employee's own vehicle is used for travel.
- 784 Out-of-State Public Vehicle
Cost of public transportation, such as airline tickets, bus fare, taxi fare, etc.
- 785 Out-of-State District Vehicle
Per mile charge assessed to departmental budgets when travel is by Northeast vehicle. This is assessed by trip tickets.
- 786 Out-of-State Other Travel Expenses
Charge other allowable travel expenses that are not detailed above to this account. Some examples are registration fees for conferences, tips, etc.

