

Northern Essex Community College
Chart of Accounts - Index #

Updated Aug 2009

Index	Description	Account
AA	Regular employee compensation	
<i>Payroll for state employees processed through HR/CMS. Transactions outside of HR/CMS may not be posted to these accounts.</i>		
-	Salaries: F/T MTA/MCCC (faculty)	Salary expense for unit professionals (MTA/MCCC) who are classroom instructors and work no less than 37.5 hrs/wk 6111
-	Salaries: F/T administrators	Salary expense for non-unit professionals (NUP) who work no less than 37.5 hrs/wk 6113
-	Salaries: F/T classified	Salary expense for unit employees (AFSCME, other) who work no less than 37.5 hrs/wk 6114
-	Salaries: F/T MTA/MCCC (professional)	Salary expense for unit professionals (MTA/MCCC) who are not classroom instructors and work no less than 37.5 hrs/wk 6115
-	Salaries: P/T MTA/MCCC (faculty)	Salary expense for unit professionals (MTA/MCCC) who are classroom instructors and work less than 37.5 hrs/wk 6121
-	Salaries: P/T administrators	Salary expense for non-unit professionals (NUP) who work less than 37.5 hrs/wk 6123
-	Salaries: P/T classified	Salary expense for unit employees (AFSCME, other) who work less than 37.5 hrs/wk 6124
-	Salaries: P/T MTA/MCCC (professional)	Salary expense for unit professionals (MTA/MCCC) who are not classroom instructors and work less than 37.5 hrs/wk 6125
BB	State employee related expenses	
<i>Use BB indexes for employee related expenses, including reimbursing employees for travel, meals, or registrations. When paying the vendor directly please use the EE, HH or UU activity codes.</i>		
B1	Out of state travel, air, hotel (employee)	Payment to employees for approved out of state travel, airfare, hotels, other 7112
B2	Reimb in-state travel (employee)	Travel within the Commonwealth of Massachusetts, including mileages and hotel 7111
B3	Overtime meals	Payment to employees for meals arising from overtime work only. 7185
B5	Conference, training, registration, memberships	Reimbursement to employees for registration for conferences, training, membership licenses or professional association fees. 7137
B7	Housing allowance	Allowance paid to employees to cover expenses for housing 7193

Index Description Account

CC Special employee/contracted employee			
<i>Payroll for employees under contract to NECC and processed through HR/CMS and reported as CC. Transactions outside of HR/CMS may not be posted to these accounts.</i>			
-	Salaries: Contract employees "03"	Salary expense for contract employees	6118

EE Administrative expenses
Use EE indexes for routine operational expenses, including payments to vendors for conferences and professional development. Purchases made on a p-card should also be posted to this activity

E1	Office & administrative supplies	Consumable office supplies, including pens, copier paper, writing tablets, and paperclips	7210
E2	Printing expenses & supplies	Toner and ink for printers/copiers. Material sent to a printing vendor outside the college .	7212
E4	Central graphics chargeback (internal)	NECC reprographics charges (printing/copying/binding) and copier charges	7217
E5	Postage chargeback (internal)	NECC internal postage charges	7216
E6	Postage	External postage for example, UPS or Fed-Ex	7220
EC	Subscriptions, memberships & license fees	Payments for periodicals, newspapers, subscriptions and memberships	7225
ED	Advertising expenses	Payments for advertising in newspapers, radio and internet.	7230
EE	Exhibits/displays/Promotional Items	Payments for the purchase of exhibits/displays and promotional items, including banners, badges, promotional notebooks, bags, etc	7235
EW	Bottled water	Payment for bottled water, water cooler rental and cups.	7240
EG	Expense reimb indirect costs	Indirect costs	7245
EA	State single audit charge	Payments to departments authorized to provide single audit services	7250
EP	Fees, fines, licenses & permits	Fees, fines, or permit related expenses for the college NOT an employee.	7255
EM	Conferences-temp space incidentals	Payments for off campus space rental. Including room rental fees, audio and visual equipment provided by the venue and other associated expenses.	7260
EF	Donations/memorials	Donations	7265
EO	Out of state travel exp (vendor)	Out of state travel reimbursement for interviewees. For employee travel see BB for consultant travel see HH or UU	7270
EI	In state travel expense (vendor)	In state travel reimbursement for candidates For employee travel see BB for consultant travel see HH or UU	7275
EJ	Job-related tuition (vendor)	Direct payment to a vendor for job related tuition expenses.	7280
EB	Board member-reimb travel & expenses	Travel reimbursement for board members	7285

Index	Description		Account
ET	Conference training & reg. fees (vendor)	Direct payment to a vendor for an employee attending a conference, event, training or other professional development opportunity.	7290
ER	Employee recognition exp.	Charges associated with employee performance recognition and appreciation.	7295

FF Programmatic facilities expenses			
<i>Use FF indexes for expenses including consumable products, from cleaning supplies to classroom/lab supplies.</i>			
F9	Clothing & footwear (specific to job)	Articles of clothing related to job (for promotional clothing, such as t-shirts use EE)	7305
FC	Cleaning supplies	Consumable cleaning supplies, mops, brooms, soap, polishes, paper towels and garbage supplies.	7310
FH	Library & teaching supplies	Items used in a library or teaching setting, such as books, educational supplies and materials. (for equipment purchase use KK)	7315
FR	Recreational supplies	Items for the operation of recreational facilities and social functions for students	7320
FM	Motor vehicle maint & repair parts	Motor vehicle parts (for repair see, for fuel see)	7325

Index	Description		Account
GGG	Energy, utilities, and space rental		
	<i>Most departments will not use GG indexes. The GG indexes are used for long term leasing and utility expenses</i>		
G1	Space rental	Long term leasing of buildings and space (for venue rental see E22)	7605
G3	Electricity	Payments to utility company for electric usage	7610
G5	Fuel for vehicles	Fuel for vehicles owned or leased by the College	7615
G6	Fuel for buildings	Fuel for buildings, not including natural gas or oil	7620
G8	Sewage disposal & water	Payments to vendor/municipality for water expenses and sewage disposal	7625
GE	Energy savings	Payments to vendors for energy improvement programs.	7630
GG	Natural gas	Payment to utility company for natural gas usage	7635
HH	Consultant services		
	<i>Use the HH indexes for consultant services, including mediators, management consultants and also honoraria for guest speakers. Travel for consultants should be coded as HH</i>		
H1	Accountants/financial services	Accountants and persons providing financial services	7705
H9	Attorneys/legal services	Individuals and firms who represent the College in legal matters.	7710
HH	Honoraria visiting speakers/lecturer	Services related to bringing a speaker to a College event. This may be a flat rate which includes travel related expenses	7715
HN	Labor negotiators	Persons who negotiate labor agreements and disputes	7720
HK	Management consultants	Persons who provide management expertise and advice based upon analysis, strategic planning or other management tools	7725
HC	Placement consultants (recruiters)	Persons or firms who recruit or find placements for individuals	7730
HP	Planners	Persons who research, develop and provide policies, course of action or methodology	7735
HO	Program coordinators	Persons who design, evaluate, coordinate or implement programs, conferences or exhibitions	7740
HX	Performers	Professional actors and performer who provide entertainment, voice-overs, re-enactments or presentations.	7745
HF	Audit services	Persons or vendors who provide audit services	7750
HE	Engineering, research services	Persons or vendors who design the exterior or interior of a building or improvement of group; mechanical, electrical or engineering expertise; perform scientific research	7755
HM	Media design & communication services	Persons or vendors who provide advertising, communication strategies, advertising layouts; artists/graphic designers.	7760

Index	Description		Account
H2	Consultant travel, expense reimbursement	Authorized reimbursement for consultant travel. Must be negotiated as part of the service contract	7765
JJ Programmatic operational expenses			
<i>Use the JJ indexes for auxiliary (third-party vendor) services, including catering, photographers, interpreters, and banking services</i>			
JE	Aux. financial services	Merchant banking charges, collection agencies and other bank services	7505
JG	Examiners/monitors/graders	Persons who administer/monitor examinations	7515
JX	Photographic services	Persons who provide photography, videographer, computer generated graphics, photo development	7520
JL	Surveyors	Persons who survey	7525
JT	Temporary services	Payment for persons that perform temporary office work.	7530
JI	Instructors/lecturers/trainers	Persons who deliver instructional programs	7535
JY	Food services	Persons or vendors who prepare and serve food. Including Corporate Chefs , off-campus food service, refreshments for meetings and beverages.	7540
JM	Mediators & arbitrators	Persons who provide legal services including mediators, arbitrators or other alternative forms of dispute resolution	7545
JA	Auxiliary Services	Auxiliary services such as: athletic services, religious services, veterinary services, persons who move furniture, foreign language translators/interpreters. Persons/vendor who direct tours or provide guide services including transportation costs.	7555
JZ	Shuttle	Lawrence/Haverhill shuttle service	7551
JS	Security services	Persons/vendors providing security services	7511

Index	Description	Account
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KK Programmatic equipment purchases

Use the KK activities for purchasing equipment. For renting or leasing equipment please use LL indexes.

K2	Educational equipment	Items necessary for instructional use, such as lab equipment	7405
K3	Facility equipment	Items necessary for the operation of a facility such as machinery & appliances	7410
K4	Motorized vehicle equipment	Purchase of motorized vehicles such as passenger vehicles and trucks	7415
K5	Office equipment	Office equipment such as calculators, typewriters, fax machines, postage machines, etc	7420
K6	Printing/photocopying equipment	Outright purchase of printers, photocopies, duplicating and micrographic equipment.	7425
K7	Office furnishings	Office furnishing such as desks, chairs, floor mats and modular partitions	7430
K9	Medical equipment	Purchase of medical equipment such as x-ray machines, instructional equipment	7435
KO	Security equipment	Purchase of security equipment such as walkie talkies	7436
KH	Heavy equipment	Purchase of front end loaders, tractors and other equipment	7437
KV	TV broadcasting equipment	Purchase of equipment used for audio/visual productions for video and other broadcasts	7440

LL Programmatic equipment leases

LL indexes fall into three categories: 1. Lease to purchase 2. Rental or short-term lease (not leasing to purchase) and 3. Maintenance and Repair of Equipment. Most departments will use indexes in categories 2 and 3.

1 Lease to purchase

L2	Educational equip lease-purchase	Lease to purchase instructional items such as lab equipment	7450
L3	Facility equip. lease-purchase	Lease to purchase items necessary for the operation of the facility such as machinery & appliances	
L4	Motorized vehicle lease - purchase	Lease to purchase motor vehicles, including passenger vehicles, lawn mowers and tractors	7455
L5	Office equip. lease-purchase	Lease to purchase office equipment such as calculators, typewriters, fax machines, postage machines, etc	
L6	Printing, photocopy lease-purchase	Lease to purchase printers, photocopiers, duplicating and micrographic equipment.	7460
L7	Office furnishings lease-purchase	Lease to purchase office furnishing such as desks, chairs, floor mats and modular partitions	
L9	Medical equip. lease-purchase	Lease to purchase medical equipment such as x-ray machines, instructional equipment	7465

2 Rent or short term lease

LE	Educational equip. rental-lease	Short term rental or lease of educational equipment such as lab equipment	7470
LF	Facility equip. rental-lease	Short term rental or lease of facilities equipment	7471

Index	Description		Account
LO	Motorized equip. rental-lease	Short term rental or lease of motor vehicles, including passenger vehicles, lawn mowers and tractors	7472
LN	Office equip, rental-lease	Short term rental or lease of office equipment such as calculators, typewriters, fax machines, postage machines, etc.	7473
LP	Printing/photocopying equip-rental	Short term rental or lease of printers, photocopiers, duplicating and micrographic machines	7474
LR	Office furnishings rental-lease	Short term rental or lease of office furnishings such as desks, chairs, floor mats and modular partitions.	7475
3 Maintenance and Repair			
LD	Educ. equip. maint & repair	Maintenance and repair of instructional items	7480
LV	Motorized vehicle equip, maint & repair	Maintenance and repair of motorized vehicles, lawnmowers and tractors	7481
LC	Office equip. maint. & repair	Maintenance and repair of office equipment such as calculators, typewriters, fax machines, postage machines, etc.	7482
LA	Printing, photocopying equip. maint.	Maintenance and repair of printers, photocopiers, duplicating and micrographic machines	7483
LW	Office furnishings maint. & repair	Maintenance and repair of office furnishings such as desks, chairs, floor mats and modular partitions.	7484
LM	Medical equip. maint. & repair	Maintenance and repair of medical equipment such as X-Ray machines and other instructional equipment	7485
LT	TV Broadcasting equip mtce & repair	Maintenance and repair of equipment used for audio/visual productions for video and other broadcasts	7486
LB	Security Maintenance	Maintenance and repair of security equipment	7487
LH	Heavy equipment maintenance	Maintenance and repair of heavy equipment	7488

Index Description

Account

NN Horizontal contraction, improvements, repairs			
<i>Most departments will not use the NN indexes. The NN indexes apply to grounds, facilities and construction projects.</i>			
N1	Architects/designers	Persons/firms who design and plan construction projects	7651
ND	Testing firms - construction proj.	Firms that test concrete, soil and other items associated with a construction project	7652
NN	Major New Building construction	Costs associated with contractor and vertical construction	7653
NA	Major construction & renovation	Improvements or renovations in state land or buildings that extends useful life	7654
NB	Major Bldg mtce & land Improvements	Projects to repair/replace large fixed equipment such as HVAC system, elevators, roof replacement. System upgrades to restore or modernize a building	7655
NF	Initial furnishings & equip New Bld	Purchase of furnishings and equipment related to construction, renovations or improvements	7656
NK	Non-major B&G maintenance & repair	Non-major improvements and maintenance of land. Includes repairs required after a failure or to make building systems more efficient. Work is low in cost and does not include activities to expand the capacity of the building. May also include supplies for maintenance and repair such as painting/refinishing supplies.	7660
NS	Facility Infrastructure Maintenance & repair	Maintenance and repair of hardware, plumbing, electrical supplies, small tools, grounds keeper tools	7665
NG	Lawn & grounds equip mtce & repair	Maintenance and repair of compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers, shredders, chippers	7670
NE	Lawn & grounds equipment purchase	Purchase of compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers, shredders, chippers, etc	7675
NL	Lawn & Grounds Equip lease-purchase	Lease to purchase compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers, shredders, chippers, etc	7676
NT	Grounds exps, tools & supplies	Items used in connection with gardening operations, fertilizers, pesticides, tree seedlings, grounds keeping tools	7680
NC	Cleaners/Janitorial services	Services to clean and maintain offices and properties	7685
NP	Exterminators/pest services	Persons who provide pest control	7690
NH	Hazardous Waste removal	Cost associated with the disposal and/or removal of hazardous waste not related to a construction project	7695
NW	Non-Hazardous Waste removal svcs.	Persons who remove and dispose of non-hazardous waster	7696
NR	Snow removal & Grounds services	Snow removal	7697

Index	Description	Account
RR	Scholarship	
R9	Scholarship	Payments of tuition and fees for students 7950
UU	Information technology (IT) expenses	
	<i>Use the UU indexes for all IT expenses, including telephone expenses, software purchases and maintenance and repair of computer and IT systems. IT consultants are also located in this activity.</i>	
U1	Telecommunications services data	Payments to a telecommunications company for data lines or leased lines 7805
U2	Telecommunications services voice	Payments to a telecommunications company for voice communications includes local, cellular, internet and long distance services 7810
U3	Software and IT licenses	IT software including PC software and mainframe 7815
U4	IT chargebacks	Payments to ITD for providing data processing services 7820
U5	IT professionals services	IT consultants who develop computer systems, instruct, advice or train personnel in related technologies. 7825
U6	IT cabling	Cost of installing and maintaining IT and telecommunications cabling 7830
U7	IT equipment purchase	Outright purchase of computer and other IT hardware, systems, peripherals and telecommunications equipment 7835
U8	IT equipment lease-purchase	Lease to purchase computer and other IT hardware, systems, peripherals and telecommunications equipment 7840
U9	IT equipment rental or lease	Rental or lease of computer and other IT hardware, systems, peripherals and telecommunications equipment 7845
UM	IT equipment maint & repair	Maintenance and repair of computer and other IT hardware, systems, peripherals and telecommunications equipment 7850
UR	Reimb travel exp. IT professionals	Authorized reimbursement for IT consultant travel. Must be negotiated as part of the service contract 7855