

**TEACHERS COLLEGE**

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**COLUMBIA UNIVERSITY**

# **Procurement Policy**

**525 West 120th Street • New York, NY 10027**

## Table of Contents

Procurement Policy Overview.....	3
Procurement Policy .....	6
General Overview Of The Policy .....	7
Sourcing Module.....	8
Contracts.....	9
Standard Form Contracts.....	9
New York State Or Columbia University-Wide Purchasing Agreement.....	9
Master Contracts .....	10
Insurance .....	11
Special Procurement Circumstances .....	12
Pre-Approval .....	12
Honoraria.....	12
Gift Cards.....	13
Payment Process for Goods and Services .....	14
Frequently Asked Questions .....	15
Glossary of Terms .....	21
Appendix 1 – Authorized Signing Authority .....	25
Appendix 2 - Procurement Requisition/Purchase Order Workflow.....	26
Appendix 3 -Competitive Procurement Guideline.....	27
Appendix 4 – Catering Policy.....	28
Appendix 5 - Frequently Used Account Numbers .....	29

# PROCUREMENT POLICY OVERVIEW

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A **Purchase Order** is required for all Goods and Services, except for those purchased on a **Purchasing Card (P-Card)**. As a general rule, only individuals with the authority to make purchases – TC employees designated by their department as **Buyers** – may submit a requisition in Unimarket. However, depending on the value and nature of the **Goods** or **Services** to be acquired, additional information and approvals may be needed. Both a Purchase Order and a Contract are required for all Services over \$5,000 or involving intellectual property (e.g., developing curriculum, reports, videos or photographs), confidential data, transportation or work with children under the age of 18.

Below is a list of requirements needed to execute specific types of purchases and are required to be included/attached in Unimarket.

## **I. Goods or Services under \$5,000**

- a) Preferred Supplier (A current executed contract/agreement)
- b) ICQ **or** COI – An Independent Contractor Questionnaire (ICQ) for individuals only, regardless of dollar value - [tc.edu/icq\\_coi\\_form](http://tc.edu/icq_coi_form) and the Conflict of Interest Form for business entities only, regardless of dollar value [tc.edu/coi\\_companies\\_form](http://tc.edu/coi_companies_form) Supplier Agreement/ Contract
- c) Executed Contract

## **II. Goods \$5,000 and over**

- a) Preferred Supplier (A current executed contract/agreement)
- b) 2 Formal Bids – via Unimarket Sourcing module, TC’s preferred sourcing method
- c) MWBE -TC policy encourages the inclusion of Minority and Women-owned Business Enterprises (MWBE) <http://mtprawvwsbswtp1-1.nyc.gov/>

## **III. Services \$5,000 and over**

- a) Preferred Supplier (A current executed contract/agreement)
- b) 2 Formal Bids – via Unimarket Sourcing module, TC’s preferred sourcing method
- c) ICQ **or** COI – An Independent Contractor Questionnaire (ICQ) for individuals only, regardless of dollar value - [tc.edu/icq\\_coi\\_form](http://tc.edu/icq_coi_form) and the Conflict of Interest Form for business entities only, regardless of dollar value [tc.edu/coi\\_companies\\_form](http://tc.edu/coi_companies_form)
- d) MWBE -TC policy encourages the inclusion of Minority and Women-owned Business Enterprises (MWBE) <http://mtprawvwsbswtp1-1.nyc.gov/>
- e) Supplier Agreement/ Contract
- f) Executed Contract

**IV. Sole Source for Goods or Services<sup>1</sup>.**

- a) ICQ ***or*** COI – An Independent Contractor Questionnaire (ICQ) for individuals only, regardless of dollar value - [tc.edu/icq\\_coi\\_form](http://tc.edu/icq_coi_form) and the Conflict of Interest Form for business entities only, regardless of dollar value [tc.edu/coi\\_companies\\_form](http://tc.edu/coi_companies_form)
- b) MWBE -TC policy encourages the inclusion of Minority and Women-owned Business Enterprises (MWBE) <http://mtprawvwsbswtp1-1.nyc.gov/>
- c) Valid Justification
- d) Supplier Agreement/ Contract
- e) Executed Contract

**V. Intellectual Property(IP), Minors or Transportation.**

- a) Regardless of dollar value
- b) 2 Formal Bids – via Unimarket Sourcing module, TC’s preferred sourcing method
- c) Selection Criteria
- d) Sole Source Criteria
- e) ICQ ***or*** COI – An Independent Contractor Questionnaire (ICQ) for individuals only, regardless of dollar value - [tc.edu/icq\\_coi\\_form](http://tc.edu/icq_coi_form) and the Conflict of Interest Form for business entities only, regardless of dollar value [tc.edu/coi\\_companies\\_form](http://tc.edu/coi_companies_form)
- f) MWBE TC policy encourages the inclusion of Minority and Women-owned Business Enterprises (MWBE) <http://mtprawvwsbswtp1-1.nyc.gov/>
- g) Supplier Agreement/ Contract
- h) Executed Contract

**VI. Honorarium (up to \$5,000) - Online submission to Accounts Payable for payment.**

- a) TC Student/Employee not eligible for Honoraria; paid for work via PAF
- b) Start of Event
- c) Name of Event
- d) Event Details
- e) US Residents (Please provide the recipient with the Letter of Invitation for US Resident <https://goo.gl/UFMnz6>)
- f) Foreign Nationals (Please provide the recipient with the Letter of Invitation for Foreign Nationals <https://goo.gl/zVPRL7>)

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<sup>1</sup> *The Sole Source Selection Criteria is limited to Goods/Services if they are only available from a single source; an operational emergency exists that will not permit a delay resulting from competitive bidding; after attempting to solicit a number of bids, competition is determined inadequate; or a Federal/State or pass-through entity expressly authorizes noncompetitive proposals/bids in response to a written request from TC (grants only).*

# Important Contacts

Budget Questions	<p>Jason Phoel  <a href="mailto:jp3402@tc.columbia.edu">jp3402@tc.columbia.edu</a></p> <p>Budget Department  X-3281</p>
Chemical Purchases	<p>John DeAngelis  <a href="mailto:deangelis@tc.columbia.edu">deangelis@tc.columbia.edu</a></p> <p>Patrick Mathelier  <a href="mailto:prm2129@tc.columbia.edu">prm2129@tc.columbia.edu</a></p> <p>Environmental Health &amp; Safety Department  X-4180</p>
Check Request or Payment	<p>Accounts Payable  <a href="mailto:accountspayable@tc.columbia.edu">accountspayable@tc.columbia.edu</a>  X-3757</p>
Computer Purchases	<p>CIS Help Desk  <a href="mailto:cishelpdesk@tc.columbia.edu">cishelpdesk@tc.columbia.edu</a></p> <p>Computing and Information Services  X-3300</p>
Contracts	<p>Althea Broomfield-Michel  <a href="mailto:contractadministrator@tc.columbia.edu">contractadministrator@tc.columbia.edu</a>  X-4164</p>
Delivery Status (Have PO# or Tracking #)	<p>Purchasing Department  <a href="mailto:purchasing@tc.columbia.edu">purchasing@tc.columbia.edu</a>  X-3136</p> <p>Shipping &amp; Receiving Department  <a href="mailto:pt_shipping@tc.columbia.edu">pt_shipping@tc.columbia.edu</a>  X-3721</p>
Equipment Purchases	<p>Purchasing Department  <a href="mailto:purchasing@tc.columbia.edu">purchasing@tc.columbia.edu</a>  X-3136</p>
Furniture Purchases or Other Vendor Resources	<p>Purchasing Department  <a href="mailto:purchasing@tc.columbia.edu">purchasing@tc.columbia.edu</a>  X-3136</p>

# PROCUREMENT POLICY

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Teachers College often procures Goods from Vendors, and Services from Consultants. The College's Procurement Policy must be followed to ensure that Goods and Services meet the College's requirements, Vendors and Consultants are held accountable, and the College makes timely payment. *The College's e-procurement system, **Unimarket**, is the preferred method to be used for purchases, unless the purchase is made by Purchasing Card (P-Card), in accordance with the guidelines established in the P-Card policy, or another method authorized by the Purchasing Office.*

The following document provides a guide to the TC Procurement Policy for Goods and Services. Following a general overview, subsequent sections cover the topics of bids and proposals, purchase orders, contracts, insurance, special circumstances, and the payment process. At the end are two useful sections: Frequently Asked Questions and a Glossary of Terms used in this document. Each time a term is introduced in the text, it is highlighted in boldface to indicate that it is defined in the Glossary.

After reading this document, if you are not sure of how to correctly follow the procurement process or need assistance with hiring or paying a Consultant, you can contact the Purchasing Office at **purchasing@tc.columbia.edu** / (212) 678-3136 regarding the procurement process or the Office of the General Counsel at **contractadministrator@tc.columbia.edu** / (212) 678-6637 regarding contracts and consultant services.

# GENERAL OVERVIEW OF THE POLICY

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As a general rule, individuals with the requisite authority to initiate purchases may enter the relevant information and documents in Unimarket.

Only TC employees designated by their department as **Buyers** may initiate an order for Goods or Services. Employees designated by their department as **Approvers** may authorize a purchase of Goods or Services for which Approval Authority (**Appendix 1**) is required.

However, depending on the value and nature of the **Goods** or **Services** to be acquired, additional information and approvals may be required. A **Purchase Order** is required for all Goods and Services (**Appendix 2**), except for those purchased on a **Purchasing Card (P-Card)**-[For full P-Card visit [www.tc.edu/policylibrary/p-card](http://www.tc.edu/policylibrary/p-card)]. Both a Purchase Order and a Contract are required for all Services over \$5,000 or involving intellectual property (e.g., developing curriculum, reports, videos or photographs), confidential data, transportation or work with children under the age of 18.

Generally, bidding is required for purchases \$5,000 or greater, unless the Supplier is a Preferred Vendor, a **Request for Quote (RFQ)**, **Request for Proposals (RFP)** or **Request for Information (RFI)** is required.

**Please Note: As per Teachers College Procurement Policy, when using Federal Grant funds for a project you must have a minimum of two written bids.**

Bidding process has to be initiated from the Purchasing Department through the Sourcing Module in Unimarket (See Page 8)

As mentioned previously, bids are not required for Goods and Services over \$5,000, if the vendor is a Teachers College **Preferred Vendor**, has a **New York State Procurement Contract** (<http://ogs.ny.gov/purchase/search/default.asp>) or has a **Columbia University-Wide Purchasing Agreement** (<http://finance.columbia.edu/procurement/purchasing>).

**Please note:** In order for Goods or Services to be purchased from a **Vendor** in Unimarket, the Vendor must first **register in Unimarket**.

Each bid must include a written specification of the Good(s) that is/are non-manufacturer specific (e.g., size, function, etc.). The bids must be evaluated by the Department to determine the best value for the College and to select the successful Vendor. For purchases using Grant Funds, departments must provide documentation that **Minority and Women-owned Business Enterprises (MWBE)** (<http://mtprawvwsbawtp1-1.nyc.gov/>) are used when possible. All documents related to **Request for Quote (RFQ)**, **Request for Proposals (RFP)** or **Request for Information (RFI)** is attached in the Sourcing Module under Sub-Tab “Attachment”.

# Sourcing Module

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When purchasing Goods or Services over \$5,000, as per Federal and College Policy, a minimum of two written bids are required (**Appendix 3**) and the College's preferred method is the Unimarket Sourcing module. The Unimarket Sourcing module offers seamless integration from bidding to requisition. Also, the Sourcing module enables the College to collaborate among departments as well as other colleges and universities for better purchasing power.

The only time when Bids are not required for Goods and Services over \$5,000, if the vendor is a Teachers College Preferred Vendor, has a New York State Procurement Contract (<http://ogs.ny.gov/purchase/search/default.asp>) or has a Columbia University-Wide Purchasing Agreement (<http://finance.columbia.edu/procurement/purchasing>).

**Please note: Only TC employees designated by their department may have access to the Sourcing Module and all bidding requests will be initiated by Purchasing Department.**

Based on what you want to achieve through the bidding process, you will use one of the following forms: Request for Quote (RFQ), Request for Proposals (RFP) or Request for Information (RFI).

**Request of Quote (RFQ)** is a process when you invite suppliers into a bidding process to bid on specific products or services.

**Request for Proposal (RFP)** is a request made through bidding process in procurement of commodity, service or valuable asset, to potential suppliers to submit their proposals. In another words, Request for Proposal can be used when you know there is an issue but don't know how you want to address it.

**Request for Information (RFI)** is used to collect written information regarding supplier's capability. In another words, is used when you thing you know what you want but need more information from supplier. Request for Information is the first step in vendor selection and qualification prior to the Request for Proposal or Request for Quote.



# CONTRACTS

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The Office of General Counsel **must** approve **all** contracts before they are executed on behalf of the College. As pointed out previously, a contract is required for any Services costing over \$5,000, or involving intellectual property (e.g., curriculum, reports, videos or photographs), confidential data, transportation, or work with children under the age of 18, regardless of dollar amount. A contract must be fully executed *before* a Purchase Order can be issued *and before any services are provided to the College*.

When a Department submits a consultant-contract request to the Office of the General Counsel, the Consultant is required to complete and submit an **Independent Contractor Questionnaire (ICQ)**. General Counsel will use this information to determine whether the Consultant may legally be classified as an Independent Contractor. If a consultant *can* legally be classified as an Independent Contractor, General Counsel will draft and negotiate a contract. If a Consultant *cannot* legally be classified as an independent contractor, the request will be declined and terminated in Unimarket. The Department will be notified of the termination and referred to Human Resources.

**Please note:** TC students or employees may not provide Services to TC as Consultants.

## **Standard Form Contracts**

In an effort to expedite the contracting process, the Office of the General Counsel has prepared Standard Form Contracts for services that are routinely procured by the College. The unedited form contracts (without any modification from the Department or Consultant) may be executed without the Office of the General Counsel's review in accordance with the College's Signature Authorization policy. However, any revision of the Standard Form Contract, regardless of how minor, must be reviewed and approved by the Office of the General Counsel.

A detailed description of each form contract, including the intended use and instructions for completing it, are available at <http://www.tc.columbia.edu/counsel/>. Contact the Office of General Counsel if you need any assistance.

## **New York State or Columbia University-Wide Purchasing Agreement**

The College encourages the use of New York State or Columbia University-Wide Purchasing Agreements. Either a link to or a copy of the agreement should be attached to the request in Unimarket. The Office of the General Counsel will review the agreement and determine if any modification is required. Please note that some of the terms of the agreement, such as insurance and indemnification, will have to be amended to specifically apply to the College. Vendors with a New York State or Columbia University-Wide Purchasing Agreement are required to register in Unimarket and comply with the College's procurement policy. Where available, a copy of the New York State or Columbia University- Wide Purchasing Agreement and/or Columbia University price list must be attached in Unimarket.

## **Master Contracts**

Master Contracts may be appropriate for projects in which the **Scope of Work (SOW)** is either undefined or incomplete at the time the agreement is executed. A Master Contract establishes the contractual relationship and contains the legal terms agreed to by the parties. However, prior to the Consultant providing *any service* under the Master Contract, the College and Consultant must execute a **Project Agreement**, which includes a defined Scope of Work for the services to be provided. Subsequent project agreements should be issued as the Services are further defined and assigned to the Consultant. Requests for Master Contracts should be noted in Unimarket. Question about Master Contracts should be submitted to the Office of General Counsel.

# INSURANCE

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Depending on the type of services (and not only the value of the service), the College may require Consultants to have insurance, especially if the Consultant is working with children or providing services on the College's premises or at a third party's facilities (e.g., school) on behalf of the College. The College's insurance requirements are determined by the College's Risk Manager and are located at <http://www.tc.columbia.edu/controller/risk-management/>. The Risk Manager must approve any change in or exception to the insurance requirement.

If the Consultant is required to provide insurance, then Consultant must **NOT** be allowed to commence Services without the appropriate insurance being in place. *All required certificates of insurance must be uploaded in Unimarket before the issuance of a Contract and/or Purchase Order.*

# SPECIAL PROCUREMENT CIRCUMSTANCES

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In addition to the procedures described above for procurement of Goods and Services, purchasing certain items may require specialty approval.

## Pre-Approval

Specific Goods and Services require special approval from the College and will be automatically routed in Unimarket to the appropriate Department(s) that is/are responsible for such special approval, as shown in the following chart. Neither a Purchase Order nor Contract will be issued without the required approval(s).

Goods and Services	Pre-Approval Department	Account Numbers
Equipment, Furniture, and Software	Accounting & Business Services	7181-7188 7931-7951
Wire Transfers to Foreign Nationals and Companies	Accounting & Business Services	721900
Computers, peripherals and software over \$500, data- and software-related services	CIS/ACS	7183 / 7932
Chemicals or radioactive materials Power tools	Environmental Health & Safety	711300
Furniture, Electrical appliances, such as heaters, coffee pots, refrigerators, microwaves, etc.	Facilities	7182/7934 7188
Grant Subcontracts	Grants and Contracts Sponsored Programs	7224
All contracts to be executed on behalf of the College (including by Departments, Institutes, Centers, and other subdivisions of the College)	General Counsel	7211
Lawyers/Legal Services	General Counsel	7212
Donations	Controller's Office	7650

## Honoraria

An honorarium is a payment made as a token of appreciation to a speaker, guest lecturer, panel member, or reviewer. Only individuals who are not and have not been, during the current calendar year, a TC student or employee may be paid an honorarium. Payments for TC employees are subject to Human Resources policies (see [Additional Employment or Supplements for Full-Time Position](#) and [Employment in Part-Time Positions](#)). Employee supplements are submitted to HR on a PAF. Similar payments to students are subject to the Student Stipend Payments guidelines. Student stipends are submitted to the Office of Financial Aid on a Check Request.

**For US residents – Account #7622:** Honorarium payments are to include any travel and reimbursable

expenses. Any honorarium payment over \$5,000 (including reimbursement) will be routed to your Vice President for approval. Once a Purchase Order has been created, complete the [Letter of Invitation](#) and reference the Purchase Order # on the Letter of Invitation, which is then forwarded to the recipient to complete. Upon signing the Letter of Invitation the recipient will return a copy of the letter to the department. To process the payment after the event, please forward the completed and signed Letter of Invitation to Accounts Payable (A/P) at [invoices@tc.unimarket.com](mailto:invoices@tc.unimarket.com) and put the Purchase Order # in the Subject Line. Please do not forward any receipts to A/P on behalf of the recipient.

**For Foreign National (B1/B2, visa waiver or Canadian citizens only) – Account #762201:** Honorarium payments are to include any travel and incidental expenses (reimbursements) in addition to the token of appreciation. Any payment over \$5,000 (including reimbursement) will be routed to your Vice President for approval. Once a Purchase Order has been created, complete the [Letter of Invitation to a Foreign Visitor](#) and reference the Purchase Order# on the Letter of Invitation to the Foreign Visitor, which is then forwarded to acknowledge the event details. Upon signing the Letter of Invitation the recipient will return a copy of the letter to the department. To process the payment after the event, please forward the completed and signed Letter of Invitation to Foreign Visitor to Accounts Payable (A/P) at [invoices@tc.unimarket.com](mailto:invoices@tc.unimarket.com) and put the Purchase Order # in the Subject Line. Please do not forward any receipts to A/P on behalf of the recipients.

## **Gift Cards**

Faculty may give gift cards as tokens of appreciation to guest speakers and study participants. Similar to the College's Honorarium Policy, gift card recipients may not be TC students or employees. Any payment to a student already employed by the College must be paid as a supplement to the student's current appointment or through a new appointment. Contact HR on how best to pay a student for providing a service that would be defined as an honorarium, or if the work would otherwise be done by an external person. To adhere to College and Federal regulations, the College has a Gift Card Policy to guide users through the process. For additional information contact Purchasing at 212.678.3136.

# PAYMENT PROCESS FOR GOODS AND SERVICES

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The payment process for goods and services has three steps:

1. The Purchase Order (**Appendix 2**) is issued, before any Goods or Services are provided to the College; each Purchase Order is assigned a unique Purchase Order number.
2. A Buyer **must receive** the Goods or Services in Unimarket, before payment will be issued by Accounts Payable.
3. Once the Vendor has satisfactorily provided the Goods or Services to the College, the Vendor must submit an itemized **Invoice(s)**, with the Purchase Order number clearly listed. The buyer then should email this invoice to [invoices@tc.unimarket.com](mailto:invoices@tc.unimarket.com) and include Purchase Order number in the email subject line.
4. The Department will be timely notified of all rejections and the reason an invoice was not paid.

## FREQUENTLY ASKED QUESTIONS

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**1. Q: What is difference between the Requisition and Purchase Order?**

**A:** A Requisition is an internal document used within the College to provide a record that there is a need to purchase goods or services.

The Purchase Order is a legally binding document which is provided to the supplier by the College stating the willingness to buy a certain quantity of goods or services for a specified amount.

**2. Q: When is the commitment to purchase goods or services considered binding?**

**A:** A binding commitment with a Consultant or Supplier is created only after the Purchase Order (and if required a fully executed contract) are sent to the Consultant or Supplier.

**3. Q: When do I follow the contract process?**

**A:** Whenever you want a person (other than an employee) or organization to perform Services for TC and (a) the value of such Services exceed \$5,000, OR (b) the Services, regardless of the dollar value, involve working with children under the age of 18, transportation (such as contract for bus services) using confidential data, or creating a work that may be subject to intellectual property rights (such as photographs, written materials, or images). The contract process must be followed *before* the person or entity can commence providing services.

**4. Q: When is the Independent Contractor Questionnaire (ICQ) required?**

**A:** Each time a Consultant, individuals only, is retained to provide Services to the College, the individual Consultant must complete an ICQ. An ICQ is required even if an agreement is not required. The information provided in this form will allow the Office of General Counsel to determine if this individual can be classified as an independent contractor or must be treated as an employee. The ICQ must be completed for each new project because the legal analysis depends on the work to be done, as well as other factors. Corporations and similar entities do not need to complete the ICQ; only individual consultants must do so.

**5. Q: Who fills out the ICQ?**

**A:** The Consultant

**6. Q: To whom is the ICQ submitted?**

**A:** Once a consultant is selected to provide Services, the Consultant should complete an ICQ, at the link available in Unimarket. EchoSign automatically sends the **Independent Contractor Questionnaire** form to the Office of General Counsel and Purchasing.

**7. Q: When is the Conflict of Interest(COI) form required?**

**A:** Each time a Business Entity (corporation, partnership, non-profit, etc.), is retained to provide Services to the College; the Business Entity must complete a conflict of interest form. A conflict of interest form is required even if an agreement is not required. The information provided in this form will allow the College to determine if this entity has a conflict of interest that precludes the entity from providing services to the College.

**8. Q: Who fills out the COI form?**

**A:** A Business Entity (corporation, partnership, non-profit, etc.) only

**9. Q: To whom is the COI form submitted?**

**A:** Once a Business Entity is selected to provide Services, the Business Entity should complete a

COI form, at the link available in Unimarket. EchoSign automatically sends the **Conflict of Interest** form to the Office of General Counsel and Purchasing.

**10. Q: Does an individual need to complete a COI form?**

**A:** No. COI questions are included in the ICQ

**11. Q: Do companies/individuals need to complete the Conflict of Interest(COI)/Independent Contractor Questionnaire(ICQ) form, respectively, every time a requisition is created?**

**A:** Yes, every time a requisition is created for a Business Entity that is providing Services they must complete the COI form [tc.edu/coi\\_companies\\_form](http://tc.edu/coi_companies_form) and if they are an Individual they need to complete the ICQ form - [tc.edu/icq\\_coi\\_form](http://tc.edu/icq_coi_form). The Buyer is responsible for sending the link to the Supplier.

**12. Q: How far in advance of a contractor's work do I have to initiate a request in Unimarket?**

**A:** At least two weeks. You should submit the request as soon as you start conversations with your possible contractor. Negotiating an agreement may take longer than two weeks when the contract is complicated or if the parties have difficulty agreeing on important terms.

**13. Q: How do I request a payment for a Consultant?**

**A:** Each payment requires an approved invoice with an assigned Purchase Order number. Purchase Orders are issued in Unimarket when all the procurement requirements are met. Remember that some Purchase Orders will require the Consultant to have an executed agreement in place with the College (see Q#3)

**14. Q: Once a Purchase Order or contract is in place how do I pay an independent contractor?**

**A:** Once the Supplier has satisfactorily provided the Goods or Services to the College, the Supplier must submit an itemized **Invoice(s)**, with the Purchase Order number clearly listed. The buyer then should email this invoice to [invoices@tc.unimarket.com](mailto:invoices@tc.unimarket.com) and include Purchase Order number under emails subject line.

**15. Q: How do I know how much money a prospective service provider has been paid by the College?**

**A:** The best way is to check in BANNER under Supplier Detail History(FAIVNDH), or ask Accounts Payable.

**16. Q: How long will it take for an independent contractor to get paid?**

**A:** Once a Purchase Order is issued, you can commence submitting invoices to Accounts Payable. After a proper itemized invoice is received by Accounts Payable, it will generally pay the invoice in approximately 14 days.

**17. Q: Do I fill out a PAF or check request form to get an independent contractor paid?**

**A:** PAF is only used for paying College employees – *not* independent contractors.

**18. Q: Who can sign a contract?**

**A:** Only individuals authorized by the Office of the Controller are authorized to sign contracts. Contact the Controller's Office regarding the list of signature authority. The Department Chairs,



and the Directors of Centers and Institutes are authorized to sign contracts up to \$25,000. The President, Vice President and Provost are authorized to sign contracts for services between \$25,001 and \$100,000. The Vice President for Finance and Administration and the President, Provost or Vice President must sign all contracts over \$100,000, and such contracts must be reviewed by the Vice President for Finance and Administration. General Counsel route contacts to the appropriate individual with the required signature authority. A list of employees with Signature Authority is available from the Controller's Office.

**19. Q: Does the Consultant have to submit an invoice?**

**A:** Yes. Before any payment can be made to a Consultant, regardless of the amount, an itemized invoice with the Purchase Order number under the subject line must be submitted to Accounts Payable.

**20. Q: Why do consultants need insurance?**

**A:** Insurance is important to be certain that the consultant is able to cover any liability that may result from the project. Based on type of service, the College's Risk Manager will determine the type and level of insurance.

**21. Q: What insurance coverage does the independent contractor need?**

**A:** The required insurance coverage depends on the services being provided and level of risk or liability exposure to the College. A determination will be made on a case-by-case basis by the College's Risk Manager, available at [kaplan@tc.edu](mailto:kaplan@tc.edu), <http://www.tc.columbia.edu/controller/risk-management/> or (212) 678-3482.

**22. Q: Can a TC employee or TC student be a consultant?**

**A:** No. TC employees and TC students are subject to Human Resources policies: See [Additional Employment or Supplements for Full-Time Positions](#) and [Employment in Part-Time Positions](#) (available at [www.tc.edu/policylibrary](http://www.tc.edu/policylibrary)).

**23. Q: What is an Honorarium Payment?**

**A:** An honorarium is a payment made as a token of appreciation to a speaker, guest lecturer, panel member, or reviewer.

**24. Q: Can I pay an employee an Honorarium?**

**A: No.** Teachers College employees are subject to Human Resources policies (see [Additional Employment or Supplements for Full-Time Position](#) and [Employment in Part-Time Positions](#)). Employee supplements are submitted to HR on a PAF.

**25. Q: Can I pay a student an Honorarium?**

**A: No.** Payments to students are subject to the Student Stipend Payments guidelines. Student stipends are submitted to the Office of Financial Aid on a Check Request.

**26. Q: To whom do I submit the Honorarium form?**

**A:** After the Purchase Order is approved you need to send an email to [invoices@tc.unimarket.com](mailto:invoices@tc.unimarket.com) with the Purchase Order number in the subject line and Invitation Letter attached to the email.

To better comply with IRS and Immigration regulations we have created separate invitation letters for US residents and foreign recipients:

**For US Residents - <https://goo.gl/UFMnz6>**

- The Letter of Invitation for US Residents includes all the pertinent information in one form for the visitor, TC Department, Accounts Payable and must be filled out after the requisition has been approved in Unimarket. The visitor is receiving an official document to confirm the date, event and the honorarium amount. After the event, the department can forward the completed Letter of Invitation to Accounts Payable for processing.

**Foreign Nationals - <https://goo.gl/zVPRL7>**

- The Letter of Invitation for a Foreign National (B1/B2, visa waiver or Canadian citizens only) is an official documentation that includes all the pertinent information in one form for the visitor, US Immigration Services, TC Department, Accounts Payable and must be filled out after the requisition has been approved in Unimarket. After the event, the department can forward the completed Letter of Invitation to Accounts Payable for processing.

**27. Q: Whom do I contact for assistance with the procurement process?**

**A:** For assistance with the procurement process, contact Purchasing at (212) 678-3138 or [purchasing@tc.columbia.edu](mailto:purchasing@tc.columbia.edu).

**28. Q: Whom do I contact for assistance with the contracting process?**

**A:** For assistance with the contracting process, contact the Office of the General Counsel at <http://www.tc.columbia.edu/counsel/>, [contractadministrator@tc.columbia.edu](mailto:contractadministrator@tc.columbia.edu), or (212) 678-3680.

**29. Q: Why is the College changing the procurement process and policy?**

**A:** Over the course of the last 12 months, the College has conducted a thorough review of the procurement process, which included a procedural audit and meetings with stakeholders in academic and administrative departments to gather user feedback and suggestions. The objective was to simplify College requirements and streamline the approval flow while ensuring the College complied with State and Federal procurement guidelines. The announced changes are a direct result of these conversations and meet the requirements promulgated by new Federal guidelines aimed at reducing fraud, waste, and abuse for purchases on federal grant funds.

**30. Q: Does the two bid rule apply across the board for all purchases?**

**A:** TC policy, following Federal guidelines, requires at least two bids for all goods and services greater than \$5,000. Departments may choose to solicit additional bids - particularly when the market is highly competitive. As is the case currently, the alternative to soliciting bids is for purchases to be made from Preferred Suppliers (see Q#38) or from Suppliers where the department has substantiated a valid Sole Source Justification (see Q#32).

**31. Q: Can two or more departments be part of the same bid request?**

**A :** Yes, they can. This can be accomplished by adding collaborators from each department to participate in this bidding process. For assistance, please contact Purchasing at extension 3136 or [purchasing@tc.columbia.edu](mailto:purchasing@tc.columbia.edu) .

**32. Q: What are the criteria to use Sole Source Justification?**

**A:** As is the current policy, to use Sole Source Justification for purchases greater than \$5,000, the Supplier is not designated as a Preferred Supplier, and one of the below criteria must be met:

- i) The department demonstrates that the goods/service cannot be purchased except through one Supplier, e.g. due to patents or licensing agreements.
- ii) An emergency exists which will not permit a delay for competitive solicitation, e.g. a water leak, or in certain situations, a broken window, a breakdown in classroom or lab equipment, etc. Please note that self-imposed deadlines do not constitute an emergency and are not acceptable justification for a Sole Source provider.
- iii) When using Grant funds, if the grantor expressly authorizes noncompetitive bidding and the lack of bidding doesn't significantly increase costs.
- iv) Document the attempt at bid solicitation and show that competitive responses were unqualified and/or inadequate.

**33. Q: If I have worked with the supplier/service provider before, do I still have to obtain two bids?**

**A:** Yes, you will have to bid out good/services for each new project. The exception to this rule is when the Supplier is Preferred (see Q#38), or when the department has substantiated a valid Sole Source Justification (see Q#32).

**34. Q: Who will have access to issue and solicit bids in Unimarket?**

**A:** Departments may designate any Buyer(s) to be the point person for bidding. To ensure quality control, the Purchasing Department will grant access to department designated user(s) only after attending training with Purchasing personnel.

**35. Q: Is training mandatory?**

**A:** Because of the legal and financial exposure of non-compliance, the College is requiring all new Buyers go through training.

**36. Q: Can a Supplier start work prior to a Purchase Order being issued?**

**A:** No! The Purchase Order is a legal document that authorizes the procurement of goods or services from the Supplier. Suppliers cannot provide goods or services prior to receiving a Purchase Order as that exposes both the College and the user to financial and legal risk.

**37. Q: Can I add an addendum to an expired contract?**

**A:** No, an addendum can only be added to a contract that has not expired. If the contract has expired the department will need to work with General Counsel to negotiate a new contract.

**38. Q: What is a Preferred Supplier?**

**A:** Preferred Suppliers typically are those that have been selected by the Purchasing Department for College-wide use accessible to all department Buyers. The selection is based on a thorough review and negotiation to obtain the best overall value to the College based on the price, delivery capabilities, quality, past performance, financial stability, ease of ordering, etc...Preferred Suppliers are identified in the Unimarket Marketplace with a yellow Supplier Tag that states "PREFERRED".

**39. Q: How do I get my supplier/service provider to be a Preferred Supplier?**

**A:** Typically, a department specific Provider may not be deemed a Preferred Supplier as the benefit does not accrue to the College as a whole. However, some situations may warrant that the department specific Supplier be given Preferred Supplier status. Please contact the Purchasing Department to explore the possibility of adding a Supplier to the preferred list.

**40. Q: Can I pay a consultant with gift cards for their services?**

**A:** No! Gift cards are given to guest speakers and study participants as a token of appreciation from faculty.

# GLOSSARY OF TERMS

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1. **Approval Authority** – TC gives certain employees authority to approve encumbrance of funds, budget transfers, and payment of invoices. The level of Approval Authority varies with an employee’s title, role, and responsibilities.

**Please note:** Those with Approval Authority may not delegate it because each person is responsible for all activities done in his/her name. Additionally, such delegation would require sharing a UNI and password with another person. This violates TC’s information- technologies policy and would enable such a person to access all the delegating party’s electronic records, including but not limited to emails, human resources records, and electronic signature.

2. **Approver** – TC personnel authorized to approve the purchase of goods or services at the appropriate level.
3. **Bidding process** – Competitive bidding is required to ensure that the College is getting the best price for most Goods and Services over \$5,000. See **Sole-Source Justification** for exceptions.
4. **Buyer** – A person designated by his or her Department, with the authority to purchase goods and services through Unimarket. Buyers may be titled Responsible Person, Budget Administrator, and Principal Investigator.
5. **Columbia University-Wide Purchasing Agreements** – As a Columbia-affiliated institution, Teachers College may utilize many of Columbia’s purchasing contracts. This allows the College to save time and money by using Columbia’s pre-negotiated terms. A full list of University-Wide Purchasing Agreements/Preferred Vendors is available on Columbia’s Purchasing Office web site at <http://finance.columbia.edu/purchasing-guide>.

**Please note:** TC’s General Counsel will need to review these agreements.

6. **Contract** – While contracts may be oral, for purposes of this Policy, a contract is any written document that describes the roles, rights, and responsibility of parties who will provide goods, services, or funds in exchange for goods or services. A Purchase Order is a contract. An invoice that requires a signature may be a contract (and may contain important terms and conditions). A contract may also be called an “agreement,” “memorandum of understanding,” “terms and conditions” or “term sheet.” The overall document, rather than the label, controls the document’s significance. Verbal contracts are prohibited by the College.
7. **Consultant** – An individual or entity that provides Services; synonymous with “Contractor” and “Independent Contractor.”

8. **“Conflict of Interest” or “Possible Conflict of Interest”** - Any situation or circumstance in which a business (or affiliated business) or any of its principals (a) has an existing or potential financial or other material interest that impairs or might appear to impair the business’s or its principal’s independence or objectivity of judgment in the discharge of responsibilities to the College; or (b) receives a financial or other material benefit from knowledge of information confidential to the College; or, (c) has the opportunity to influence business decisions involving the College in a way that could lead to business, personal or other gain or advantage; or,(d) has any other relationship with the Teacher College.
9. **Department** – Broadly used to include the College's academic departments, institutes, centers, and administrative offices.
10. **Department Head** – A Department Chair or other individual with management authority reporting directly to a Vice President of the College.
11. **Encumbrance of funds** – A commitment to use funds for a specific purpose. Funds are encumbered upon issuance of a Purchase Order.
12. **Fiscal Year (FY)** – September 1 through August 31. For example, FY 2017 is September 1,2016, through August 31, 2017.
13. **Goods** – Tangible property or merchandise.
14. **Independent Contractor Questionnaire (ICQ)** – Questions completed by a prospective Consultant to determine whether that individual can legally be classified as a Consultant. The ICQ replaces the Request for Independent Contractor Agreement (RICA) formerly used by the College.
15. **Invoice** – Document submitted by a Vendor or Consultant to secure payment from the College. The invoice should be itemized and describe the Goods or Services provided and when they were provided.
16. **Master Contract** - A multi-year agreement in which the College and the Consultant agree to legal terms and conditions, which will govern multiple projects. Individual projects to be assigned to a Consultant under a Master Contract require more specific documentation: A **Project Agreement** with a **Scope of Work** must be in place before project services begin.
17. **Minority and Women-owned Business Enterprises (MWBE)** – A Minority and Women Owned Enterprise is a business that is at least 51% owned by minorities and/or women. A list of certified MWBEs can be found at <http://mtprawvwsbswtp1-1.nyc.gov>
18. **New York State Procurement (NYSPro)** – a division of the New York State Office of General Services, is the State’s central procurement office, responsible for establishing and managing contracts for goods and services needed by government entities across the State, including agencies, local governments, and other authorized users.
19. **Non-Sufficient Funds (NSF) Notice** – Notice of insufficient funds in an index account to pay for the requested services or goods. Sufficient funds must be in the index at the time of the

request or the request will not be processed.

20. **Preferred Vendor** – A manufacturer or seller has an arrangement to provide goods or services at negotiated reduce price/rate.
21. **Project Agreement** – Agreement that provides details of the specific services to be provided for a particular project under a Master Contract. Service should not be provided under a Masters Contract without a **Project Agreement** specifically drafted for the service to be rendered (which includes timeline to complete project, how much will be paid for the project, and a **Scope of Work** defining the services to be rendered).
22. **Purchasing Card (P-Card)** – A credit card issued by the College for specified purchases. See [www.tc.edu/policylibrary/p-card](http://www.tc.edu/policylibrary/p-card).
23. **Purchase Order** – A Purchase Order is a legally binding document which is provided to the supplier by the College stating the willingness to buy a certain quantity of product/services from the supplier.
24. **Receive (Receiving)** – Receiving items in Unimarket facilitate payments to suppliers for goods and services. Clicking on Received for your goods/services is equivalent to providing an approval signature or “ok to pay.”
25. **Requisition** - An internal document used within the College to provide a record that there is a need to purchase goods or services. When the Requisition is approved it will become a Purchase Order.
26. **Request for Bid (RFB)** – A request for vendors to submit a cost proposal only.
27. **Request of Quote (RFQ)** - A process when you invite suppliers into a bidding process to bid on specific products or services
28. **Request for Proposal (RFP)** – An invitation to prospective Consultants or Vendors to submit proposals with qualitative information and cost for a specified service the College needs.
29. **Request for Information (RFI)** - A collection of written information regarding supplier’s capability. In another words, it is used when you thing you know what you want but need more information from suppliers. Request for Information is the first step in vendor selection and qualification prior to the Request for Proposal or Request for Quote.
28. **Scope of Work** – A detailed description of the services to be provided, which may be drafted by either the Consultant or the Department. The scope of work must contain sufficient detail, such as benchmarks, timeline, and deliverables, to permit the College to hold the Consultant responsible for providing the services required by the contract. Unless a separate budget is attached, the scope of work must include a budget that details how the Consultant will be paid- -e.g., payment installments and dates or benchmarks, and the total or not-to-exceed amount of all payment(s). If applicable, it is helpful to also include details of who will retain copyright and license to the use of the work product created under the agreement. A sample scope of work is available at <http://www.tc.columbia.edu/counsel/contracts/scope-of-work--amendment-request/>

29. **Services** – Work or expertise provided by a Consultant.

30. **Signature Authority** – TC gives certain employees the authority to sign contracts and other documents on behalf of the College.

**Please note:** An employee with Signature Authority may not delegate because each person is responsible for all activities done in his/her name. Additionally, such delegation would require sharing a UNI and password with that person. This violates TC's information-technology and procurement policies and would enable the recipient to access all the delegating party's electronic records, including but not limited to emails, human resources records, and electronic signature.

31. **Sole Source Criteria** – The Sole Source criteria is limited to Goods/Services if they are only available from a single source; an operational emergency exists that requires immediate attention and does not afford the College the opportunity to conduct a RFB or RFP; after attempting to solicit a number of bids, competition is determined inadequate; or a Federal/State or pass-through entity expressly authorizes noncompetitive proposals/bids in response to a written request from TC (grants only).

32. **Sole-Source Justification** - An explanation that particular Goods or Services meets the Sole Source Criteria. Familiarity with the provider and/or insufficient time to review bids or proposals, absent an operational emergency is not sufficient sole-source justifications.

33. **Vendor** – An individual or entity that provides Goods or Services to the College.



## Appendix 1 – Authorized Signing Authority

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A Department Chair or Director is responsible for all expenditures against a Department’s budget and should ensure that funds are available within the proper index account before approving any purchase of Goods or Services.

**Please note:** Unimarket will not process requests indicating indexes with **Non-Sufficient Funds (NSF)**.

Each Department Chair, Director, Directors of Academic Administration (DAA), Budget Administrator and certain other employees have been granted various levels of Approval Authority—up to \$25,000, based on their titles and responsibility. Depending on the value and type of Goods or Services requested, Unimarket automatically routes the requisition to those with the necessary Approval Authority. A list of employees with Approval Authority is available from the Purchasing Office

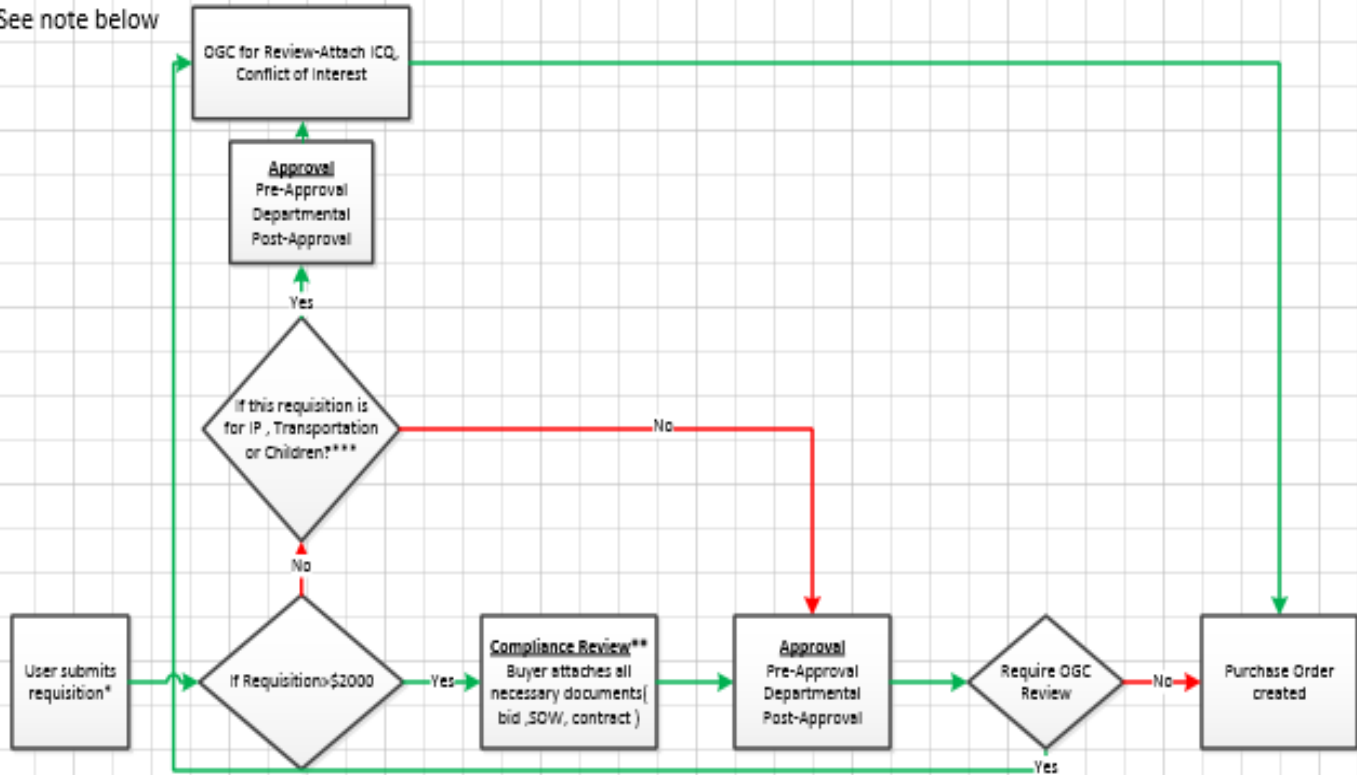
The Department Chairs, and the Directors of Centers and Institutes are authorized to sign contracts up to \$25,000. The President, Vice President and Provost are authorized to sign contracts for services between \$25,001 and \$100,000. The Vice President for Finance and Administration and the President, Provost or Vice President must sign all contracts over \$100,000, and such contracts must be reviewed by the Vice President for Finance and Administration. General Counsel route contacts to the appropriate individual with the required signature authority. A list of employees with Signature Authority is available from the Controller’s Office.

**Please note:** Regardless of an employee’s approval authority, only individuals specifically authorized by the Office of the Controller in the Signature Authorization policy are allowed to sign any document on behalf of the College. A person with Approval or Signature Authority must not delegate his/her Approval or Signature Authority to anyone, even a trustworthy third person. The delegation of such authorities is prohibited because each person is responsible for all activities done in his/her name. Additionally, such delegation requires the delegating party to share his/her UNI and password with another person, which enables such other person to access all the delegating party’s electronic records, including but not limited to emails, human resources records and electronic signature.

Appendix 2 – Procurement Requisition/ Purchase Order Workflow

# Procurement Requisition/PO Workflow

0- See note below



Pre-Approved Account Codes	
Approver	Account Code
Environmental, Health, & Safety	711300-Chemicals
Facilities	7188 - Electrical Appliance & Power Tools
Controller's Office	7650 - Donation
Capital Projects/Facilities	7182 - Furniture
Capital Projects/Facilities/Accounting	7934 - Furniture and Fixture >\$3,000
Computer Info Systems	7183 & 7932 - Computers
	7184 & 7933 - Computers Software
	7187 & 7937 - AV Equipment

Post-Approved Account Codes	
Approver	Account Code
Office of General Counsel	7211 - Consultant Services
	7622 - Honorarium US Resident
	762201- Honorarium for Foreign National
	7221 - Contract Services
	7161 - Rent Space
	7219 - International Consulting Services
	721900- International Consulting Services by Wire
	722101- Purchased Ser. Transport
	722103- Purchased Ser. Minors
	722104- Purchased Ser. Intellectual Prop.
Office of Grants & Contracts	7224 -Sub-Awards

**Notes:**  
 \*\*User required to attach all documentation  
 \*\*Ensuring that bid documents, Scope of Work(SOW), contract: meet procurement guidelines  
 \*\*\*Requisitions routed based on Index# for Departments/Institutions/Centers that have historically utilized Intellectual Property(IP), Minors or Transportation  
 0- All requisitions need to be complete, stand alone packages for review and audit.

## Appendix 3 - Competitive Procurement Guideline

Competitive Procurement Guideline			
	TC - Current	CU	Federal Grant
# of Bids & \$ Threshold	Goods/Services:>\$5K require 2 written bids	Goods over \$2,500 and up to \$10K requires 2 Written Bids	<b>Small Purchases:</b> Informal procurement methods for securing services, supplies using <b>Simplified Acquisition Threshold</b> (>\$3,000 and not exceeding \$150K:Obtained from an adequate # of qualified sources
	Consultant: 2 or more Sealed Bids	Goods over \$10K requires 3 Written Bids Services \$25K and > require 3 Written Bids	<b>Consultant: 2 or more Sealed Bids</b>
Sole Source Criteria for Purchases >\$5K	1) The item is available only from a single source;	Products/Services that can be obtained from only one person or firm	1) The item is available only from a single source;
	2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;	Competition is precluded because of the existence of patents, copyrights, confidential processes, proprietary information or other such condition	2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
	3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity;	When competitive bids are solicited and no responsive bid is received	3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity;
	4) After solicitation of a number of sources, competition is determined inadequate;	Continuation of work within the same fiscal year and bidding or placing work with another would disrupt business	or 4) After solicitation of a number of sources, competition is determined inadequate.
	5) <b>Non-Grants Only</b> - Sole provider of goods or services established as a standard by the College.	Need for specially designed replacement parts or specialized technology	
	Compatibility with existing equipment		
Self-Approval \$	Buyers - <\$250	N/A	N/A
MWBE's >\$5K	Must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus firms are used when possible for <b>Grant Funded</b> purchases. Recommended for <b>Non-Grant</b> purchases.	N/A	Must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus firms are used when possible

## Appendix 4 – Catering Policy

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The College Catering Policy states that CulinArt is the exclusive caterer on campus and as such they maintain the first right of refusal to provide service in all campus buildings for all catering that occurs during regular operating hours of the food service area (typically Monday -- Friday 8:30 a.m. -- 7:30 p.m.). In any leased property (i.e. Interchurch) outside caterers may provide service provided all necessary purchasing policies are followed. A catering order is considered any order for food/beverages for eight or more people. There are a few exceptions to this policy and questions should be referred to the Director of Facilities.

For small or incidental food purchases that are allowable under the College's Travel & Expense and Petty Cash policies, departments do not need to order from CulinArt. However, these types of food purchases are paid for by a College employee and then the employee is reimbursed via existing petty cash expense reimbursement procedures at the Cashier's Window at 133 Thompson. Examples of this may include providing snacks (which you go to the grocery store and buy) for a lunchtime meeting (chips and salsa for three to five people, dozen donuts for three to five people for a breakfast meeting, etc.) but only up to the individual petty cash reimbursement amount which is \$100.00 and only for a group of people less than eight. Departments may not piece together multiple petty cash reimbursements to circumvent the catering policy. Therefore, all food orders/food purchases that are for eight or more people and involves prepared food being brought onto campus by any outside agency is not allowed under the Campus Catering Policy. Additionally, College employees may not purchase prepared food and bring that food onto campus and expect to be reimbursed for said food unless it falls into the category of small or incidental food purchases mentioned above.

## Appendix 5 - Frequently Used Account Numbers

Please take the time to choose the proper account number that corresponds to the products or service you wish to order.

Account #	Account Title	Account Purpose/Description
<b>Consumable Supplies</b>		
7111	Instructional Supplies	General supplies for in classroom and similar usage with a limited useful life (e.g. whiteboard markers, erasers, etc.)
7112	Office Supplies	General office supplies with a limited useful life (e.g. copy/printing paper, notebooks, staples, stapler, printer ink, pens, tape, etc.)
7113	Laboratory Supplies	General supplies used in a laboratory setting with a limited useful life (e.g. beakers, test tubes, thermometers, sample containers, chemicals, etc.)
7114	Custodial Supplies	General supplies for custodial / facility services with a limited useful life (e.g. brooms, garbage bags, garbage bins, cleaning supplies, minor repair and maintenance supplies such as tools, nails, glue, etc.)
7115	Audio-Visual Supplies	General audio/visual supplies with a limited useful life (e.g. video cables, filters, etc.)
7116	Computer Supplies	General computer supplies with a limited useful life (e.g. computer mouse, mouse pads, keyboards, thumb drives, CDs, computer cleaning supplies, etc.)
7119	Supplies - Other	General supplies with a limited useful life that do not have a designated/specific account (7111-office, 7114 -custodial and 7116-computer supplies, etc.)
<b>Books and Publications</b>		
7121	Books, Publications & Catalogs	Purchases of books, publications and related materials
7122	Subscriptions	Expenses for 3rd party subscriptions (e.g. professional association materials, newspapers, magazines, etc. - Does not include IT applications or service subscriptions)
7123	Catalogs	Expenses related to catalogs
<b>General Expenses</b>		
7131	Postage	Postage expenses - United States Postal Service including stamps, metered services, etc. This account should be used by the Business Service Department or by others if purchasing stamps and similar from mail locations outside of the TC mailroom (i.e. directly from the post office or online).
7132	Direct Marketing	Direct marketing solutions for solicitation and other efforts.
7133	Express/Ground Shipping	Expedited mail courier services (e.g. Fed Ex, UPS, USPS - Priority Mail)
7137	Shipping & Handling Fees	Shipping and handling fees for all Unimarket orders - to be used when final shipping expenses are unknown at time of PO creation
7152	Printing & Reproduction	Expenses for 3rd party printing services and reproductions. Should not include Business Services Duplicating expenses for TC Departments

Account #	Account Title	Account Purpose/Description
<p><b>No capitalized Assets: generally, under \$3,000 per item</b>  For purchases &gt; \$3,000 per item and larger institutional projects, the 79xx account series should be used. An item translates to one computer, one chair, etc.  Software and License Expenses should be discussed with the Controller's Office and/or Purchasing for proper treatment.</p>		
7181	Non Cap Lab&Instr Equip.	Laboratory and related instruction equipment <\$3,000
7182	Non Cap Furnt & Fixtures	Desk, chairs, filing cabinets, etc. <\$3,000
7183	Non Cap Comp&Periph Equip	Computers, laptops, servers, printers, monitors, related cables, sound bars, monitor stands, etc. <\$3,000
7184	Non Cap Software	Software and related expense expenses from the preliminary project stage to post implementation stages <\$3,000
7185	Non Cap Info&Comm Tech Equip	Hardware equipment costs associated with the convergence of telecommunications and computers enabling users to access, store, transmit, and manipulate information. Includes telephones (wired and wireless) and telephone apparatus, fax machines, routers, gateways, transmitting and receiving antennas, satellites, cable television equipment, fire detection and alarm systems, etc. <\$3,000
7187	Non Cap Audio&Video Equip	Televisions, TV wall mounts, surround sound equipment, speaker systems, intercom systems, etc. <\$3,000
7188	Non Cap Equip (not listed)	Equipment with a useful life greater than 3 years not separately categorized in another 718X account <\$3,000
<p><b>Capitalized Assets: generally, greater than \$3,000 per item</b>  For purchases &gt; \$3,000 per item and larger institutional projects, the 79xx account series should be used. An item translates to one computer, one chair, etc.  Software and License Expenses should be discussed with the Controller's Office and/or Purchasing for proper treatment.</p>		
7931	Office equipment	Office equipment > \$3,000
7932	Comp&Periph Equip	Computers, laptops, servers, printers, monitors, related cables, sound bars, monitor stands, etc. > \$3,000
7933	Cap. Software	Software and related expense expenses from the preliminary project stage to post implementation stages > \$3,000
7935	Info&Comm Tech Equip	Hardware equipment costs associated with the convergence of telecommunications and computers enabling users to access, store, transmit, and manipulate information. Includes telephones (wired and wireless) and telephone apparatus, fax machines, routers, gateways, transmitting and receiving antennas, satellites, cable television equipment, fire detection and alarm systems, etc. > \$3,000
7936	Audio&Video Equip	Televisions, TV wall mounts, surround sound equipment, speaker systems, intercom systems, etc > \$3,000
7938	Cap. Equip (not listed)	Equipment with a useful life greater than 3 years not separately categorized in another 718X account . > \$3,000

Account #	Account Title	Account Purpose/Description
<b>Professional and Purchased Services</b>		
7211	Contractor/Consulting Svc-Other	Fees for contractor and consultant services provided by individuals or companies who receive compensation from the College, but are not College employees. Only expenses for services provided in the US should be included here. Contractors typically agree to perform work in an arms length transaction and the company hiring the contractor defines the desired results and the schedule. Consultants typically have a special field of expertise or skill and provide professional or expert opinion, advice or services regarding information or materials in his or her field of knowledge or training to assist others in making decisions or in performing tasks. <b>Should include travel and similar expenses for consultants/contractors.</b>
7219	Intl Contr/Consulting Svc-Other	Fees for international contractor and consultant services provided by international individuals or companies who receive compensation from the College, but are not College employees. The consulting services should primarily be performed abroad. (See 7211-Consultant Services for additional descriptive information on contractors and consultants)
7221	Purchased Services	Should be used for external purchased services such as distribution and warehouse services, catering services, payment technology services (Higher One, BlackBoard), pest control, laundry machine services, water machine replenishments, shredding services, temporary help/staffing expenses
722101	Purchased Srvcs - Transport	Should be used for air/bus, vehicle charters and similar transportation rentals. Not to be used for employee travel related transportation expenses.
722102	Purchased Srvcs - Minors	Should be used for any program, activity, event or service relating to or involving Minors.
722103	Purchased Srvcs - Intellectual Prop	Should be used for any service relating to Intellectual Property (intangible rights protecting copyright work, patents, trademarks, etc.)
7224	Grant SubContracts	Expenses for subcontractors on TC Grants

Account #	Account Title	Account Purpose/Description
<b>Travel and Related Expenses</b>		
7321	Hospitality - TC Employees	Meal and entertainment expenses incurred by or on behalf of TC employees including restaurant deliveries, groceries and similar purchases for on campus business.
7322	Conf. Meetings & other Related Exp	Expenses for participation in local or domestic meetings and/or conferences including facility rentals, speakers' fees and expenses, materials, registration fees paid for employees/students to attend conferences, conventions, and meetings conducted by 3rd parties. <b>Travel expenses incurred for/on behalf of TC employees for conferences, conventions, and meetings should be reported in travel expenses. Please do not include expenses to/on behalf of Consultants in this account.</b>
7323	Catering & Special Events	Expenses for catering and similar services including services provided by Culinart for on or off campus local or domestic business and related events
7327	Intl Conf Meeting & Other Related Exp	Expenses for participation in international meetings and/or conferences including facility rentals, speakers' fees and expenses, materials, registration fees paid for employees/students to attend conferences, conventions, and meetings conducted by 3rd parties. <b>Travel expenses incurred for/on behalf of TC employees for conferences, conventions, and meetings should be reported in travel expenses. Please do not include expenses to/on behalf of Consultants in this account.</b>
7328	Intl Catering & Special Events	Expenses for catering and similar services while engaged in business related events abroad
<b>Memberships and Subscriptions</b>		
7612	Membership Fees	Fees for annual or periodic memberships to professional organizations or other group organizations
<b>Special Payments</b>		
7621	Payments to Participants	Tokens/stipends for 3rd parties participating in a TC study or similar
7622	Honoraria	Payment made to a 3rd party for services rendered in a volunteer capacity or for services for which fees are not traditionally required or incurred. Can include payments for guest speakers to cover their travel, accommodation, or preparation time.
<b>Employee Relations</b>		
7631	Employee Recruitment & Advertising	Expenses incurred to recruit employees including those to advertise across multiple outlets and recruiting firm fees
7633	Professional Development	Includes expenses for maintaining professional credentials or general ongoing learning opportunities such as formal coursework, conferences and informal learning through consultation, coaching, communities of practice, lesson study, mentoring, reflective supervision and technical assistance.