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**Memorandum**

**Date:** December 6, 2011  
**To:** Budget Managers and Administrators  
**From:** Bryce Wallace  
**Subject:** **Guidance on proper use of postage, printing and copying account codes**

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In order to better differentiate between internal postage/printing charges (i.e., charges processed via the college Copy and Mail Services department) and those postage/printing expenses paid directly to external vendors, there has been a formal change in the use of account codes for such charges. The following guidance is being offered to assist budget managers and administrators in the use of appropriate account coding in this area.

Traditionally, account code 74853 has primarily been used for postage charges, 72001 has been used for copying, and 72020 has been used for printing. Departments would charge all postage, copying, and printing charges to these accounts, regardless of whether they were processed internally or paid directly to external vendors.

At the beginning of this fiscal year, the college began using two new account codes when expenses were processed through the Copy and Mail Services department—70906 “Postage” (Internal) and 70908 “Copying/Printing” (Internal). Moving forward, whenever the Copy and Mail Services department facilitates a postage or printing transaction for another department, the charge will post to these specific account codes. Departments should continue to use the other account codes for payments made directly to external vendors.

In order to help facilitate this change over the next few months, the Budget Office will be making some reallocations within your department budget to more clearly reflect the types of charges (internal and external) you traditionally make. These budget reallocations will have no impact on your departmental budget’s bottom line. Additionally, the Budget Office will be moving to the appropriate account code any year-to-date charges that may have posted incorrectly. Please monitor the expenses on these lines so that you are prepared to make any adjustments during the FY2013 budget call, based on internal versus external usage.

The table below provides general guidance on the appropriate use of account codes in this area. If you have any questions or concerns regarding this change in procedure, please contact Bryce Wallace in the Budget Office at extension 2207 or email at [budget@smith.edu](mailto:budget@smith.edu).

<b>General guidance on postage, copying, and printing account codes</b>	
<b>Postage</b>	
70906—Postage (Internal)	For charges processed through the Copy and Mail Services department.
74851—College Mail Fee	Account code to be <b>deactivated</b> . All existing budget and year-to-date activity will be moved to the appropriate account code.
74853—Postage (External)	For postage charges paid directly to external vendors
74857—Mailing-Courier (FedEx, UPS, etc)	For charges paid directly to courier service providers (e.g., FedEx, UPS)
<b>Copying/Printing</b>	
70908—Copying/Printing (Internal)	For charges processed through the Copy and Mail Services department.
70910—Exp TFS-Copy Services	Account code to be <b>deactivated</b> . All existing budget and year-to-date activity will be moved to the appropriate account code.
72001— Central Services Copying	Account code to be <b>deactivated</b> . All existing budget and year-to-date activity will be moved to the appropriate account code.
72010—Duplicating/Copying (External)	For duplication/copy charges paid directly to external vendors
72020—Printing ( External)	For printing charges paid directly to external vendors
<b>Unutilized account codes to be deactivated</b>	
74852—Phone Mail	
74858—Mail House	
72002—Cntrl Serv-Envelopes	
72011—Duplicating-Color Xeroxing	
72015—Duplicating-Copy Card	
72030—Copies-Vendor Commis	
72032—Rntl-Copy Crd Dispnr	
72033—Per Copy Charge – Staff	
72040—Newsletter-Online	