

Properly Coding Accounts for Expenditures

Please use the proper account codes when recording expenses. The department incurring the expense should select the Account that best fits the circumstances.

Please refer below for detailed information regarding Accounts. Additional frequently used Accounts, and their description of use, can be found on [University Accounting Services](#) website.

If you have questions, or need additional information, please contact University Accounting Services at extension 2154, or Procurement Services at extension 6894.

Note: In the event a current faculty or staff member of the University is engaged to provide consulting services for a project, including special consultant appointments and stipends, compensation for the services rendered should be processed through Payroll. Payment for services of a current CPP employee should no longer be paid through Accounts Payable.

660003-Supplies and Services

To be used when recording consumable items employed in the normal course of business and services which are simple in nature and short in duration; which is generally evidenced by a purchase order, or P-Card, and not a formal agreement. This Account is used for expenses of supplies and services where no other, more specific, Account is available.

Should not be used for IT-related services; use 616AXX Account series.

Should not be used for facilities repairs and maintenance; use 66006X Account series.

Contractual obligations that require a formal agreement should be charged to 613001.

Examples may include: purchase of office supplies, locksmith service engaged for a single assignment.

613001-Contractual Services

To be used when there is a formal agreement executed between the CSU and the provider for services; as opposed to a purchase order. A formal agreement is used when detailed specifications are required, where there is a deviation from the CSU's standard contract provisions, where issues of risk need to be addressed and/or where services will be provided over an extended period of time. The value of any individual contract is generally significant, such as for a major project. Reimbursement of vendor travel expenses, if a provision of the agreement, is also charged to this Account. Agreements for consulting services should only be entered into when expertise and complexity of the service required cannot be performed by University personnel. Account 613001 should only be used in instances when there is no other object code which more specifically describes the services being procured (such as IT related costs).

Facilities Service, Maintenance and Repair Agreements should be recorded in the appropriate 66006X Account.

Formal agreements executed for capital project and construction related activity should be recorded in the appropriate 607XXX Account.

Should only be used for contracts/agreements generated by the Contract Services unit of Procurement and Support Services.

Depending on the complexity of the agreement, examples may include: Professional development activities related to expanding talent capacity through retreat facilitation and leadership development; large project specific and planning consultations that require a formal agreement, such as the Academic Master Plan and College specific plans, and Campus Master Plan.

Information Technology Expenses

If an expense is associated with an IT-related contract, it should be recorded using a 616XXX Account. This would include contracts related to software and hardware maintenance. The use of this Account series will take precedence over the 619XXX Equipment Account series and also the 660XXX Miscellaneous Expense series.

616001-IT Communications -Used to record costs for communications equipment, such as telephone equipment, routing equipment and network software. It may also include tax, maintenance and related training costs.

616002-IT Hardware -Used to record expenditures for non-communication equipment, including laptops/desktops, printers, monitors, servers, etc., and for related maintenance costs.

Additional examples may include: Copiers, scanners, hard drives, flash drives, memory, computer batteries, computer cables, keyboards/mice, microphones, iPads and accessories, smart classroom projectors and lamps.

616003-IT Software-Used to record expenditures for IT software and software licenses, including maintenance costs related to the use of the software.

Examples may include: Charges incurred for the purchase, lease, license, and maintenance of computer software. The costs include payments for software upgrades and contractual payments to vendors to maintain and/or improve computer software. Includes all software programs (Visio, Photoshop, etc.), annual software maintenance, site licenses, domain names, and contracts.

616004-IT Infrastructure-Used to record expenditures for underlying framework, such as wiring between buildings, that supports computers and is long-lived.

616005-Miscellaneous IT Costs-Used to record IT-related transactions when more detailed Accounts (616001 to 616004) are not appropriate.

Examples may include: Offsite data storage costs, data processing, imaging.

660017-Advertising and Promotional Publications

To be used when recording the cost of any kind of advertising, including routine personnel vacancy announcements, and marketing and promotional expenses, including the cost of sponsoring a booth at a conference, the purpose of which is to promote educational services and programs of the CSU.

Construction Advertising should use a 607XXX Account.

660042-Recruitment

To be used when recording costs associated with employee recruitment, such as the reimbursement of travel costs associated with executive or faculty recruitment and fees charged by recruiting firms.

Vacancy advertising should be recorded in 660017.

Employee Moving and Relocation should be recorded in 603094.

660851-Supplies & Services-Consultants

To be used when recording consultant services; where the services to be rendered are simple in nature and do not extend over a period of time. Used to record low value, non-contracted consulting services (no formal written contract).

Examples may include: Professional development activities related to expanding talent capacity through retreat facilitation, leadership development.

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