

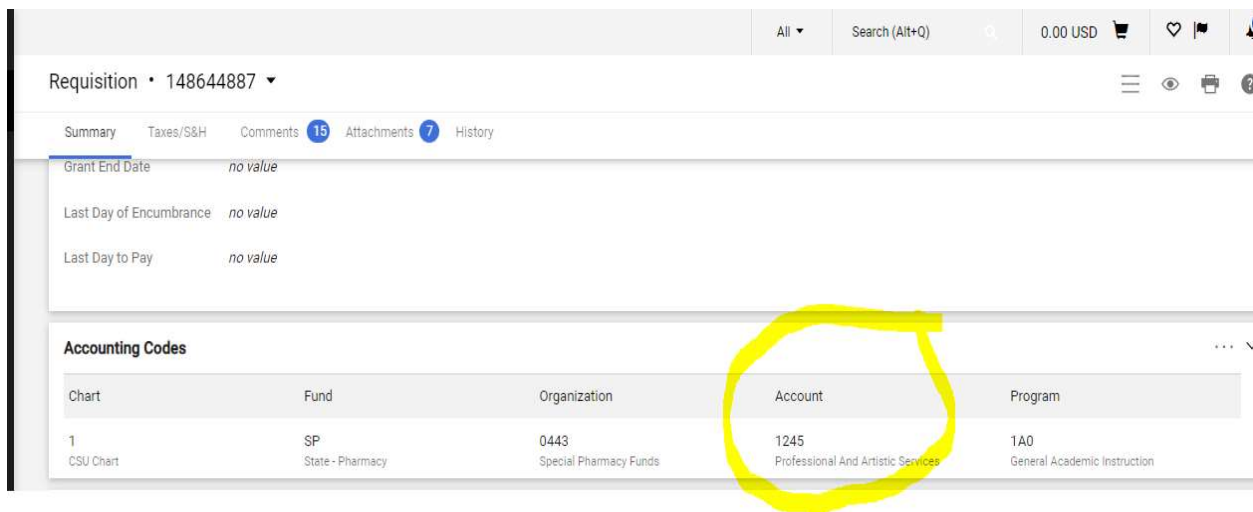
IDENTIFYING THE CORRECT ACCOUNT CODE

Why is this important?

- (1) To comply with accounting rules and standards and State and federal compliance requirements.
- (2) To provide the leadership team with accurate information to make sound decisions.

When do I need to do this?

When preparing a requisition in CSU-Buy.



Requisition • 148644887

Summary Taxes/S&H Comments 15 Attachments 7 History

Grant End Date *no value*

Last Day of Encumbrance *no value*

Last Day to Pay *no value*

Accounting Codes

Chart	Fund	Organization	Account	Program
1 CSU Chart	SP State - Pharmacy	0443 Special Pharmacy Funds	1245 Professional And Artistic Services	1A0 General Academic Instruction

How do I do this?

Step 1: Determine the type of goods or services you are procuring. Is it or are they:

- a. Contractual services (1200)
- b. Travel (1290)
- c. Commodities (1300) and Printing (1302)
- d. Equipment, EDP and Library Books (1500)
- e. Telecommunications (1700)
- f. Operations of Automotive (1800)
- g. Permanent improvements (6600)

DEFINITIONS:

CONTRACTUAL SERVICES

This includes:

- (a) Expenditures incident to the current conduct and operation of the University for postage and postal charges, surety bond premiums, publications, subscriptions, office conveniences and services, exclusive of commodities expenditures.
- (b) Expenditures for rental of property or equipment, repair or maintenance of property or equipment including related supplies, equipment, materials, services, replacement fixtures and repair parts, utility services, professional or technical services, moving expenses incident to a new State employment, and transportation charges exclusive of travel expenditures.
- (c) Expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts.
- (d) Expenditures of \$5,000 or less per project for improvements to real property except for expenditures that would be classified as 'permanent improvements'.

TRAVEL

This includes any expenditure directly incident to official travel by **University employees**, involving reimbursement to travelers, or direct payment to private agencies providing transportation or related services.

COMMODITIES

This includes expenditures in connection with current operation for the purchase of articles of a consumable nature which show a material change or appreciable depreciation with first usage and equipment having a unit value of not in any instance exceeding \$500, but does not include any expenditures for library books, any expenditures for replacement of fixtures or repair parts in connection with the repair and maintenance of property or equipment or expenditures included in permanent improvements, operations of automotive equipment and telecommunication services.

PRINTING

This includes expenditures for contracted services, materials and supplies where the principal function or purpose of the resulting product is the dissemination of printed information. These costs include all types of printing processes such as letterpress, offset and gravure, but not expenditures included in commodities and electronic data processing. Printing includes charges for letterheads, printing paper, stationery, envelopes, printed forms, reports, pamphlets, binding, embossing (steel die), lithographing, photo-engraving, ruling, etc.

EQUIPMENT

This includes all expenditures for library books, and expenditures, having a unit value exceeding \$500 for high theft items like laptop, computers, etc. and \$1,000 for all others, for the acquisition, replacement or increase of visible tangible personal property of a non-consumable nature, including livestock, whether by purchase, lease-purchase or installment purchase contract. In

addition, the 'option price' under a bona fide lease with option to purchase is properly payable from the item 'equipment'.

ELECTRONIC DATA PROCESSING

This includes all expenditures incurred for the lease, rental or purchase of electronic data processing equipment and related devices, supplies, services, material and space therefore, and personal services needed, including expenditures for the acquisition of electronic data processing equipment under multi-year lease, lease-purchase or installment purchase contracts for terms of not more than 7 years. Fund appropriated for electronic data processing may be expended to pay any penalty resulting from the cancellation of a multi-year agreement or contract required because funds are not appropriated for the continuation of the multi-year agreement or contract.

TELECOMMUNICATIONS

This includes all expenditures incurred for the lease, rental or purchase of telecommunications interconnection facility equipment, supplies, maintenance, services and space therefore, and related personal services but not including personal services for the operation of single agency systems. Telecommunications services shall include but is not limited to the interconnection of educational television, radio and computers but shall not include the preparation of or the content of the subject matter transmitted. Telecommunications equipment includes telephone, radio, computer and other voice, data, or video interconnection facility systems.

OPERATION OF AUTOMOTIVE EQUIPMENT

This includes all expenditures incurred in the operation, maintenance and repair of automotive equipment, including expenditures for motor fuel, tires, oil, repair parts and other articles which, except for the operation of this section, would be classified as 'commodities' or 'contractual services' but not including expenditures for the purchase or rental of equipment.

PERMANENT IMPROVEMENT

This includes expenditures for the acquisition, enlargement or improvement of existing buildings and structures (other than repairs), the erection or construction on land of any structure or work which constitutes a substantial addition to real estate, including the total cost thereof in labor, materials, supplies, fixtures and any other costs or charges necessary or incident to the completion of the building or structure but not including equipment as herein defined or any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of property or equipment.

Step 2: Identify the specific account code to use. Available account codes to use as of 12/1/2021 are as follows:

CONTRACTUAL SERVICES (1200)

Account Code	Description
1201	Petty Cash Fund Establishment/Reimb
1205	Freight, Express And Drayage
1221	R&M Furniture & Office Equip
1222	R&M Aircraft & Boats
1223	R&M Real Property
1224	R&M Machinery
1225	R&M E.D.P. Equipment
1229	R&M Not Elsewhere Classified
1230	R&M, In-House
1231	Rental, Office Equipment
1232	Rental, Motor Vehicles
1233	Rental, Real Property
1234	Rental, Machinery And Mechanical Eq
1235	Rental, E.D.P. Equipment
1237	Rental, Film And Audio/Visual Aids
1239	Rental, Not Elsewhere Classified
1240	Statistical And Tabulations Service
1241	Medical Consultant Fees
1242	Auditing And Management Services
1243	Book Binding And Processing Service
1244	Legal Fees
1245	Professional And Artistic Services
1246	Hospital And Medical Service Provid
1247	Institutional Burial Services
1248	Building And Grounds Maintenance
1249	Employee Moving Expenses, Reimburse
1250	Employee Moving Expenses, Pay To Ve
1251	Gas
1252	Electricity
1253	Water
1254	University Central Plant Services
1255	Utilities, Not Elsewhere Classified
1256	Pharmaceutical Services
1257	Fire Protection Services
1261	Postage And Postal Charges
1264	Travel & Exp Reimb, Cont Pay Empl

Account Code	Description
1265	Contract Employee Part in Def Comp
1266	Court Reporting And Filing Services
1268	Combined Settlement/Attorney Paymt
1269	Legislative Staff Services
1271	Surety Bond And Insurance Premiums
1272	Travel, Non-State Employee, Pay To
1273	Advertising
1274	Registration Fees To Vendors
1275	Subscriptions
1276	Registration Fees To Employees
1277	Association Dues
1278	Interviewee Expenses, Reimbursement
1279	Employee Tuition And Fees
1280	Copying, Photographic And Printing
1281	Interviewee Expenses, Pay to Vendor
1282	Royalties
1283	University Central Data Processing
1284	Computer Software
1285	Operating Taxes, Licenses And Fees
1286	Travel, Reimb to Non-State Employee
1288	Not Else Class, Noness Bond Fin Pro
1289	Contractual, Not Elsewhere Class
1299	Sub Awards
124501	Subcontract 1
124502	Subcontract 2
124503	Subcontract 3
124504	Subcontract 4
124505	Subcontract 5
124506	Subcontract 6
124507	Subcontract 7
124508	Subcontract 8
124509	Subcontract 9
124510	Subcontract 10
124511	Subcontract 11
124512	Subcontract 12
124513	Subcontract 13
124514	Subcontract 14
124515	Subcontract 15
124516	Subcontract 16
124517	Subcontract 17

Account Code	Description
124518	Subcontract 18
124519	Subcontract 19
124520	Subcontract 20
124521	Subcontract 21
124522	Subcontract 22
124523	Subcontract 23
124524	Subcontract 24
124525	Subcontract 25
127201	Travel NonST Empl,Vendr ATH Recruit
128601	Travel Reimb Non-ST Emp,ATH Recruit
128901	Contractual - Catering Services
128902	Contractual - Bank Fees
128903	Contractual - Credit Card Fees
128909*	Contractual, Not Elsewhere Class
128910**	Contractual - PREPAIDS

*Contractual Services, Not Elsewhere Classified - Charges for services rendered by non-employees which cannot reasonably be paid from any other account under "Contractual Services." Miscellaneous services not subject to precise classifications may be charged to this account. Examples are: charges for lettering of doors or other equipment, sign painting, cable, press releases, web maintenance, restocking fee, transcription services for medical records, wireless Internet, online class, background checks, recycling, shredding, chemical/hazardous waste, and refurbished toner.

** Contractual - PREPAIDS (128910) – use this account if expenditure crosses between fiscal years. Note that University’s fiscal year end is every 06/30.

For example:

Procurement of subscription for \$100,000 with term from January 2022 thru December 2022.

Step 1: Identify type of expenditure: Contractual Services

Step 2: Identify the specific account code to use:

Since the expenditure is between fiscal years, amount should be allocated based on number of months as follows:

Account Code	Description	Allocation	Comment
1275	Subscription	50% (6/12 months)	FY22 - January to June 30, 2022
128910	Contractual - PREPAIDS	50% (6/12 months)	FY23 - July to December 2022

NOTE: The basis for calculation of allocation percentage will depend on the term of the agreement. It could be number of days, weeks, months, or years.

TRAVEL (1290)

Account Code	Description
1291	In-State Travel, Reimbursements Emp
1292	Out-Of-State Travel, Reimbursements
1293	In-State Travel, Payments To Vendor
1294	Out-Of-state Travel, Pay To Vendors
1295	Travel, Mileage Reimb to Employees
129101	In-ST Travel Reimb, ATH Recruiting
129201	Out-Of-ST Travel Reimb, ATH Recruit
129301	In-ST Travel Pay Vendor,ATH Recruit
129401	Out-Of-ST Travel Vendor,ATH Recruit

NOTE: Travel expenditures and reimbursements to non-University employees will be charged under contractual services – 1272 or 128601 (Athletics).

COMMODITIES (1300) and PRINTING (1302)

Account Code	Description
1302	Printing
1303	Revenue Stamps
1304	Office And Library Supplies
1308	Educational And Instructional Mater
1310	Mechanical Supplies
1314	License Plates
1332	Industrial And Shop Materials
1335	Rock Salt & Calcium Chloride For Ro
1341	Coal And Coke
1342	Fuel Oil And Bottle Gas
1345	Gasoline And Oil For Off Road Equip
1350	Medical, Scientific & Lab Supplies
1360	Food Supplies
1370	Wearing Apparel
1391	Household , Laundry And Cleaning Su
1392	Forage, Farm, & Garden Supplies
1393	University Central Supply Services
1394	Office And Library Equip (<\$1,000)
1395	Small Tools, (<\$999.99)
1396	Medical, Scientific Equip (100
1397	Household Equip (<\$500)
1398	Equip., Not Classified, (<\$500)
1399*	Commodities, Not Elsewhere Classified

*Commodities, Not Elsewhere Classified - Charges for the acquisition of consumable supplies not properly chargeable to any other "Commodities" account. Includes the cost of packing materials, cartons, and wrappers; recreational supplies; sleeping bags; evidence bags; microfilm; photographic and musical supplies; badges; items purchased for resale in gift shops or at fairs.

EQUIPMENT, EDP (Electronic Data Processing) AND LIBRARY BOOKS (1500)

Account Code	Description
151002	Off. Furn. & Equip. (=>\$1,000)
151003	Off. Furn. & Equip. (=>\$5,000)
151502	EDP Equip. (=>\$1,000 & H.T =>\$500)
151503	EDP Equip. (=>\$5,000)
152102	Passenger Autom. (=>\$1,000)
152103	Passenger Autom. (=>\$5,000)
152202	Motor Vehicles (=>\$1,000)
152203	Motor Vehicles (=>\$5,000)
153002	Household Equip. (=>\$1,000)
153003	Household Equip. (=>\$5,000)
154002	Mach. Tools (=>\$1,000 & H.T =>\$500)
154003	Machinery & Tools (=>\$5,000)
155002	Sci. Inst. (=>\$1,000 & H.T =>\$500)
155003	Scientific Instrum. (=>\$5,000)
156003	Library Books (=> \$0.01)
156102	Train. Mat. (=>\$1,000 & H.T =>\$500)
156103	Training Materials (=>\$5,000)
158103	Intangible Assets (=>\$100,000)
158203	Capital Lease Equip (=> \$5,000)
159902	Equ.Not El. (=>\$1,000 & H.T =>\$500)
159903	Equip-Not Elsewhere (=>\$5,000)
159999	Capitalized Equipment

H.T. means high theft (example: computers, laptop, ipad, etc.)

*Equipment, Not Elsewhere Classified. Charges for the acquisition at the delivered price including transportation and assembling/installation costs, of equipment not chargeable to any other account. Includes athletic, playground and recreational equipment; musical instruments, radios, photographic equipment; firearms, security alarms, wheelchairs, televisions, trailers, and GPS locator for off-road equipment.

NOTE: Installation costs, contracted separately from the purchase of an equipment item, are to be charged to the same account as the unit of equipment was charged.

TELECOMMUNICATIONS (1700)

Account Code	Description
1702	Telecom Exp Reimb to State Employee
1710	Repair And Maintenance Telecom
1721	Rental, Telephone Services And Equi
1722	Rental, Data Communication Service
1723	Rental, Radio Communication Service
1725	Communications Serv Pro U/Tariff
1728	Video Conferencing
1729	Rental, Other Communication Service
1730	Parts And Supplies For Telephone
1740	Answering And Paging Communication
1795	University Central Telecom Service
1799*	Telecom Not Elsewhere Classified
175002	Tele. Data (=>\$1,000 & H.T =>\$500)
175003	Teleph, Data, Radio (=>\$5,000)

H.T means high theft (example: mobile devices)

*Telecommunication Services, Not Elsewhere Classified. Charges for telecommunication services not chargeable to other accounts. Includes advertising in a directory, and refurbished fax cartridges.

OPERATIONS OF AUTO (1800)

(Expenses incurred for University owned or leased vehicles)

Account Code	Description
1892	Bulk Tires
1893	Repair And Maintenance, Auto Equip
1894	Parts And Fittings, Auto Equipment
1895	Bulk Fuel
1896	Gasoline, Oil And Antifreeze
1897	University Central Transportation
1898*	Automotive Services, Not Elsewhere
1899**	Automotive Expenses, Not Elsewhere

*Automotive Services, Not Elsewhere Classified - Charges for automotive services which do not fall within the more specific classifications under "Operation of Automotive Equipment," including charges for parts or materials used to render the services as long as supplying the parts or materials was incidental to providing the service. Examples include vehicle testing services, services of locksmiths, inspections, and transporting autos. Payments for automotive supplies and other nonservice payments not within the more specific classifications should be charged to account code 1899.

**Automotive Expenses, Not Elsewhere Classified - Charges for vehicle registration fees, EPA fees, tire user fees, cleaning supplies, and other nonservice automotive expenses which do not fall within the more specific classifications under "Operation of Automotive Equipment." Includes payments for reimbursement to University employees for automotive expenses (including gasoline) in connection with Official State Business provided the employee adequately accounted for the expense. Payments for automotive services not within the more specific classifications should be charged to account code 1898.

PERMANENT IMPROVEMENTS (6600)

Account Code	Description
661103	Land (=>\$100,000)
662502	Remode. & Reno. (\$5,000-\$24,999.99)
662503	Remodeling & Renovation (=>\$25,000)
662702	Asbestos A. Co. (\$5,000-\$24,999.99)
662703	Asbestos Abatement Costs(=>\$25,000)
662802	Archit.-Eng. F. (\$5,000-\$24,999.99)
662803	Architectural & Eng. Fe.(=>\$25,000)
663002	Building (\$5,000-\$99,999.99)
663003	Building (=>\$100,000)
664002	Site Improveme. (\$5,000-\$24,999.99)
664003	Site Improvements (=>\$25,000)
665002	Planning (\$5,000-\$24,999.99)
665003	Planning (=>\$25,000)
666002	Utilities. (\$5,000-\$24,999.99)
666003	Utilities. (=>\$25,000)
667102	Fixed Equip. (\$5,000-\$24,999.99)
667103	Fixed Equipment. (=>\$25,000)
669003	Construction in Progress
669999	Capitalized Permanent Improvements

PRACTICE TIME:

The employee is requesting reimbursement (totaling \$145) related to payment of vaccines required for employee volunteering at a private organization.

Which account code to use?

Step 1: Identify type of expenditure: Contractual services

Rationale: Not a commodity, travel, equipment, EDP, library books, operations of automotive, telecommunication, or permanent improvement related expenditures.

Step 2: Identify the specific account code to use: 128909 - Contractual Services, Not Elsewhere Classified

Rationale: Since there is no specific account code for employee reimbursement in relation to this, the general rule is to classify under the account code that will be used if the University paid for it. Upon looking into the available codes under contractual services, this expenditure falls under miscellaneous services not subject to precise classifications, therefore, this expenditure can be charged under 128909 - Contractual Services, Not Elsewhere Classified.

Need Help?

Contact the Financial Reporting Group

For general questions on which account to use, contact:

Rona Lagdamen, Controller

Email: rlagdame@csu.edu

Ext: 2044

Chat Viacrusis, Chief Accountant

Email: cviacrus@csu.edu

Ext: 2027

For questions related to equipment account code, contact:

Sam Khankan, Property Control Accountant

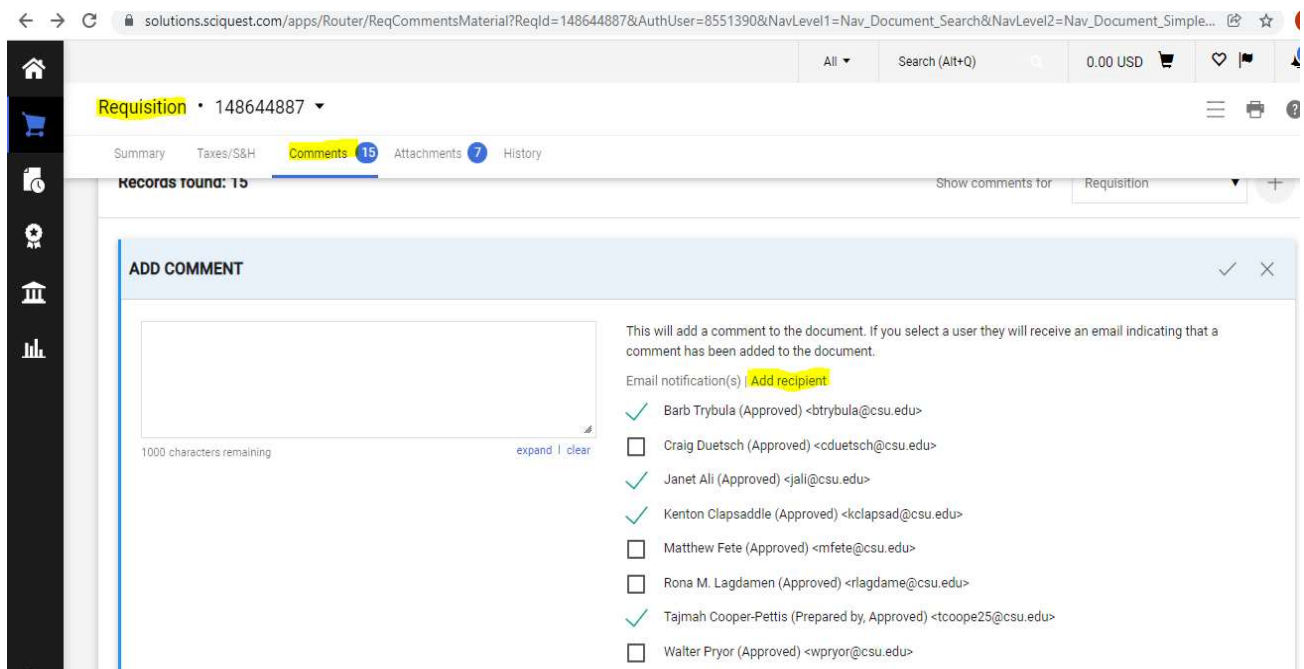
Email: hkhankan@csu.edu

Ext: 4524

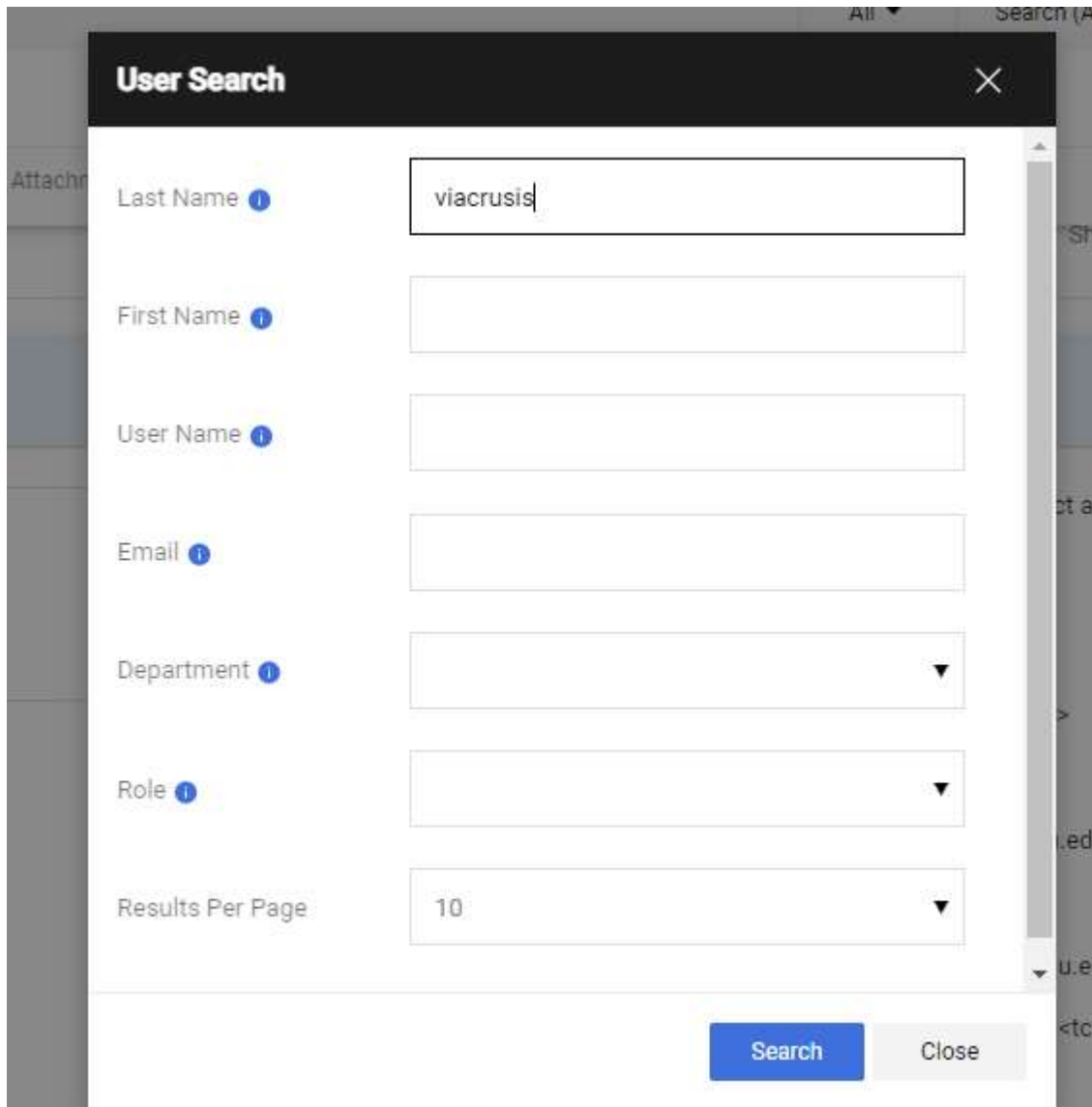
Do you know?

Do you know that you can also use the comment section of CSU-Buy if you have any account code questions for your requisition? Just follow the steps below.

- (1) Go to the comments section of your requisition in CSU-Buy.
- (2) Click Add recipient

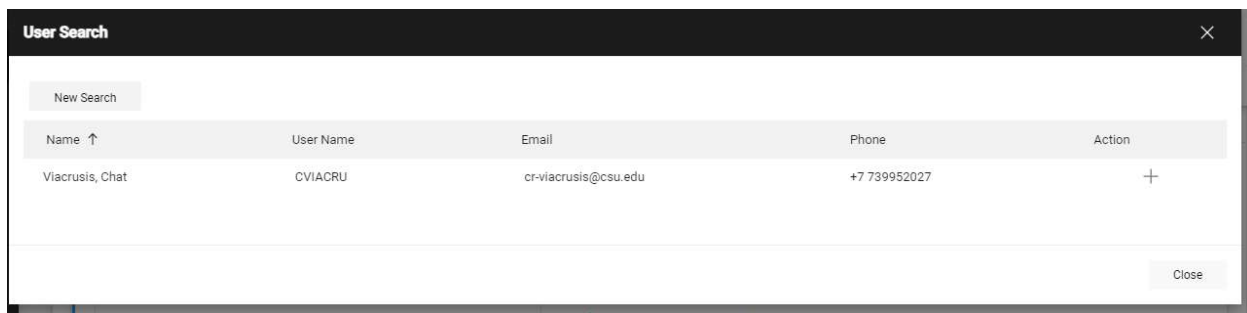


(3) Enter the last name of the person you want to inquire with and hit search.



The image shows a 'User Search' dialog box with several input fields. The 'Last Name' field contains the text 'viacrusis'. Other fields for 'First Name', 'User Name', 'Email', 'Department', and 'Role' are empty. The 'Results Per Page' dropdown is set to '10'. At the bottom right, there are 'Search' and 'Close' buttons.

(4) Under action, hit the + sign to add the person.



The image shows the 'User Search' dialog box displaying search results in a table. The table has columns for Name, User Name, Email, Phone, and Action. One result is shown: 'Viacrusis, Chat' with User Name 'CVIACRU', Email 'cr-viacrusis@csu.edu', and Phone '+7 739952027'. The Action column contains a '+' sign. A 'Close' button is at the bottom right.

Name ↑	User Name	Email	Phone	Action
Viacrusis, Chat	CVIACRU	cr-viacrusis@csu.edu	+7 739952027	+

(5) Type-in your questions in the comments box. Make sure to include the name of the person you want to inquire with to get better turnaround. Note: Uncheck the box before the name of the person you don't want to get notified with your comments.)

(6) Click the check mark (✓) at the top right-side corner.

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Summary Taxes/S&H Comments 15 Attachments 7 History

Records found: 15 Show comments for Requisition

ADD COMMENT

Chat, is 1245 the correct account code to use?

954 characters remaining expand | clear

This will add a comment to the document. If you select a user they will receive an email indicating that a comment has been added to the document.

Email notification(s) | Add recipient

- Barb Trybula (Approved) <btrybula@csu.edu>
- Craig Duetsch (Approved) <cduetsch@csu.edu>
- Janet Ali (Approved) <jali@csu.edu>
- Kenton Clapsaddle (Approved) <kclapsad@csu.edu>
- Matthew Fete (Approved) <mfete@csu.edu>
- Rona M. Lagdamen (Approved) <rlagdame@csu.edu>
- Tajmah Cooper-Pettis (Prepared by, Approved) <stcoope25@csu.edu>
- Walter Pryor (Approved) <wpryor@csu.edu>
- Viacrusis, Chat <cr-viacrusis@csu.edu>

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