## PURPOSE:

## To establish definitions for the Operating Expense section of the City University of New York (CUNY) General Ledger Chart of Accounts which have an effective date of July 1, 2016.

## BACKGROUND:

## The Chart of Accounts is the coding structure that defines CUNY’s operations in financial terms and serves as the foundation for the General Ledger and financial reporting. Accordingly, the General Ledger’s financial encoding structure and values (its “Chart of Accounts”) must be maintained accurately to ensure the integrity of the university’s financial reporting.

There are nine ChartFields that currently exist. The first four are standard across CUNY

1. Account
2. Fund
3. Department
4. Major Purpose

The next two ChartFields are College-specific and are defined by each individual college

1. Program
2. Funding Source

The final three ChartFields are CUNY-wide and will be used when required for specific transactions. They are

1. Operating Unit
2. Special Initiative
3. Project Activity

Procurement uses Category codes to classify and manage goods and services. When creating a requisition, a user must select the appropriate category code for the item being purchased. Category codes have been mapped to ***General Ledger and Budget accounts***, see **pps. 5 - 56**.

**Classification General Ledger Acct. Number range**

Operating Expenses

 General Supplies and Materials 51001 - 51006

 Technical Instruction Supplies 51101 – 51107

 Copying, Printing, Publishing 51201 - 51203

 Postage and Shipping 51301 - 51305

 Information Resources 51401 - 51404

 Local Travel PSC 52001 - 52003

Local Travel Non-PSC 52051 - 52053

 Board of Trustees Travel 52103

Out-of-Town Travel PSC 52201 - 52205

 Out of Town Travel Non-PSC 52251 - 52257

 Other Travel Related 52301 - 52302

 Official Representative 52351 - 52352

 Dues and Membership 52551 - 52576

 Insurance and Taxes 52601 - 52649

 Legal 52651 - 52653

 Training and Lectures 52701 - 52703

 Recruitment, Advertising, Public Relations 52751 - 52753

 Services, Professional and Contractual 52801 - 52819

Bank, Investment Management Fees 53001 - 53004

Utilities 53051 - 53057

 Facilities Maintenance 53101 - 53114

 Automotive 53151 - 53154

 Telecommunications 53201 - 53204

 Rental 53251 - 53257

Administrative Expenses

 Collection Costs 53301 - 53305

 Other Administrative Expenses 53351 - 53354

 Fundraising 53401 - 53403

 Graduation and Commencement 53501 - 53503

 Music 53551 - 53552

 Other Expenses 53601 - 53650

 Athletic Expenses 53801 - 53808

 Non-Capital Equipment, Furniture,

Computer Hardware and Software 53901 - 53911

Maintenance and Licenses 54001 - 54010

Capital Expenses

Capital Expenses 55001 - 55017

**Category Codes labeled “Green”**

Please note that certain category codes are labeled with the suffix “Green,” because they appear on New York State’s webpage titled **Executive Order #4** ***Establishing a State Green Procurement and Agency Sustainability Program***

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| --- | --- | --- | --- |
| **Category Code** | **Category Code Description** | **GL Acct.** | **GL Account Description** |
| 1512000090 | Lubricant, Oils, Greases -- Green | 51006 | Maintenance and Cleaning Supplies |
| 2510000091 | Motor Vehicles - Green =>$5K | 55011 | Motor Vehicles =>$5K |
| 2510000092 | Motor Vehicles - Green <$5K  | 53908 | Motor Vehicles <$5K |
| 3016170090 | Flooring -- Green | 51006 | Maintenance and Cleaning Supplies |
| 3900000090 | Electrical system, lighting components, accessories, supplies--Green |  51006 | Maintenance and Cleaning Supplies |
| 4321000092 | Computer Equipment – Green <$5K  | 53905 | Computer Equipment < $5K |
| 4321000091 | Computer Equipment-- Green =>$5K | 55006 | Computer Hardware = > $5K  |
| 4713000090 | Janitorial Supplies – Green | 51006 | Maintenance and Cleaning Supplies |
| 5611000090 | Commercial Furniture -- Green | 53902 | Office Furniture < $5K |
| 1019000090 | Pest Control -- Green | 53102 | Maintenance, Exterminating |
| 7315000090 | Printing Services -- Green | 51203 | Printing and Publishing Services |

<http://www.ogs.state.ny.us/EO/4/ApprovedSpecs.asp>

**Capital Asset Guidelines and Category Codes**

Category codes ending in **“1”** -- should be used for Computer equipment, and other equipment related acquisitions with a purchase price greater than or equal to **$5,000**. These items are classified as capital assets and are subject to depreciation.

Category codes ending in **“2”** -- should be used for items (e.g. ***iPads***, ***desktops***, etc.) whose purchase price is less than **$5,000**, but which have been identified as “sensitive” purchases which will be tagged and inventoried.

Category codes ending in **“0”** – should be used for items whose purchase price is less than $5,000 and which have not been identified as a sensitive purchase and therefore will not be tagged and inventoried.

## ENTITIES AFFECTED:

**Community Colleges**

Borough of Manhattan Community College

Bronx Community College

Stella and Charles Gutman Community College

Hostos Community College

Kingsborough Community College

LaGuardia Community College

Queensborough Community College

**Senior Colleges**

Baruch College

Brooklyn College

The City College of New York

College of Staten Island

Hunter College

John Jay College of Criminal Justice

Lehman College

Medgar Evers College

New York City College of Technology

Queens College

York College

***Honors and Professional***

CUNY Graduate Center

CUNY Graduate School of Journalism

CUNY School of Law

CUNY School of Professional Studies

CUNY School of Public Health

Macaulay Honors College

CUNY School of Medicine

## OPERATING EXPENSES:

**General Supplies and Materials Accts. 51001 - 51006**

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| --- | --- | --- | --- | --- | --- |
| **Account 51001 Office Supplies** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 4412000000 | Office supplies |
| 4410310000 | Printer and facsimile and photocopier supplies  |

 | Record the cost of pens, pencils, highlighters, pen or pencil holders, correction fluid, erasers, desktop trays or organizers, desk drawer organizers, tape dispensers, tape, staples, staplers, staple removers, scissors, rubber bands, clasp fasteners, paper clips, pins or tacks, notebooks, calendars, forms, file folders and guides, calendars, meeting planners, appointment books or refills, expandable file folders, hanging organizers or accessories, accordion file folders, file inserts or tabs, file pockets or accessories and other small items normally used in offices, including any associated freight costs.Record the cost of printer and facsimile and photocopier supplies including ink cartridges, toner, print heads, toner collectors using **Category Code: 4410310000 Printer and facsimile and photocopier supplies**. |

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| **Account 51002 Paper Supplies** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 1410000000 | Paper materials |
| 1411000000 | Paper products |
| 1411170299 | Toilet seat covers |
| 1411170399 | Paper towels |
| 1411170499 | Toilet tissue |
| 1412000000 | Industrial use papers |
| 2412000000 | Packaging materials |
| 2414000000 | Packing supplies |

 | Record the cost of paper products including printing and writing paper, stationery, paper pads or notebooks, printer or copier paper, computer printout paper, examination paper, industrial use paper, bleached and unbleached paperboard, packaging papers packaging materials and packaging supplies, personal paper products (e.g. facial tissues, toilet seat covers, paper towels, toilet tissue, paper napkins and tablecloths) cardboard, laminated papers, coated papers, and newsprint and offset papers.  |

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| **Account 51003 IT Supplies** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 4320140000 | System cards |
| 4320150000 | System board processors interfaces or modules |
| 4320180000 | Media storage devices |
| 4320200000 | Removable storage media |

 | Record the cost of system cards, graphics or video accelerator cards, memory module cards, modem cards, network interface cards, switch ports or cards, hard disk protectors, magnetic stripe cards. daughterboards, motherboards, parallel port cards, central processing unit coolers, console controller mainframe, channel converter, channel to channel interface mainframe, blank tapes, floppy disks, floppy drives, compact and floppy disk cases, hard disk arrays, hard disk drives, tape arrays, tape drives, read only compact disc CD, Read write compact disc CD, compact disc, CD drive, digital view disc DVD drive, pen or flash drive, mainframe, control unit, coupler facility mainframe, interface bus converter or controller, keyboard or mouse cable, printer connection cable. **Do not include** computer hardware, or computer software or “Smart classrooms” or “Smart phones” or “Tablets” in these Category codes**.** |
| **Account 51004 Other Supplies*****Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 1114000000 | Scrap & waste materials |
| 1118000000 | Metal oxide |
| 1119000000 | Metal waste & scrap |
| 1511000000 | Gaseous fuels & additives |
| 3127000000 | Machine made parts |
| 5212000000 | Bed and kitchen linens |
| 5215000000 | Kitchen supplies |
| 5217000000 | Domestic wall treatments |
| 5310000000 | Clothing |
| 5313000000 | Personal care products |

 | Record the cost of supplies that **cannot be classified** as:**GL Account 51001 --** Office Supplies;**GL Account 51002 --** Paper Supplies; **GL Account 51003 --** IT Supplies; **GL Account 51006 –** Maintenance and Cleaning Supplies**GL Account 51101 –** Laboratory Supplies**GL Account 51104–** Classroom Books**GL Account 51105 –**Other Classroom Supplies**GL Account 51106 –** Audiovisual Materials**GL Account 51107 –**Athletic Supplies |

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| **Account 51005 Food Services and Catering** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 9010160300 | Catering |
| 5020000000 | Beverages |
| 5019000000 | Packaged foods |
| 5010000000 | Nuts & seeds |
| 5011000000 | Meat & poultry products |
| 5012000000 | Seafood |
| 5013000000 | Dairy products & eggs |
| 5018000000 | Bread & bakery products |
| 5030000000 | Fresh fruits |
| 5040000000 | Fresh vegetables |

 | Record the cost of refreshments (e.g. packaged foods and beverages) purchased for an official CUNY reception, department / staff meeting, orientation session, seminar, or conference by using **Category code 5020000000 or 5019000000**.Record the cost of raw, processed and prepared food and beverages and condiments purchased for classes (e.g., nutrition, food preparation).Record the cost of prepared food / food service provided by a caterer by using **Category code 9010160300.** |
| **Account 51006 Maintenance and Cleaning Supplies** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 4713000000 | Janitorial supplies |
| 4713000090 | Janitorial supplies – Green  |
| 4712000000 | Janitorial equipment |
| 4713180199 | Floor cleaners |
| 4713180599 | General purpose cleaners |
| 4713182599 | Contact surface cleaners |
| 5313162799 | Hand cleaner |
| 4713182999 | Toilet cleaners |
| 4712170199 | Trash bags |
| 3017000000 | Doors & windows & glass |
| 3018000000 | Plumbing fixtures |
| 3121000000 | Paint, primer, finishes |
| 2711000000 | Hand tools |
| 3015000000 | Exterior finishing materials |
| 3016000000 | Interior finishing materials |
| 1512000000 | Lubricants, Oils, Greases |
| 1512000090 | Lubricants, Oils, Greases -- Green |
| 3121000080 | Paint, primer, finishes - Hazardous |
| 3121150699 | Latex paints |
| 3131000000 | Fabricated pipe assemblies |
| 3910000000 | Lamps, bulbs & parts |
| 4712160899 | Floor machine pads |
| 2611170299 | Alkaline batteries |
| 3016160199 | Acoustic ceiling tiles |
| 2612000000 | Electrical wire & cable |
| 3116000000 | Hardware |
| 3016170090 | Flooring - Green |
| 5210000000 | Floor coverings |
| 3900000090 | Electrical system lighting components, accessories, supplies—Green |
| 3120000000 | Adhesives and Sealants |

 | Products to maintain and clean floors, bathrooms, windows, furniture, rugs and walls on CUNY campuses may qualify for NYS Executive Order # 4**.** [Green](http://www.ogs.state.ny.us/EO/4/Docs/Finals/CleaningProductIndustrial.pdf) classification. (see page 3 of this document)Record the cost of **cleaning equipment and accessories** including cleaning dusters, squeegees or washers, cleaning pails or buckets, mop wringer, cleaning rags and cloths and wipes, brooms, broom handles and mops (including dust mops, wet mops and mop heads and mop handles), cleaning brushes, toilet brushes and accessories, dust brushes or pans, scouring pads, sponges, drain or toilet plunger, drain or pipe cleaning equipment, degreasing pans, cleaning rag dispenser, duct cleaning machines, cleaning scrapers, scraper replacement blades, pressure or steam cleaners. **Cleaning and disinfecting solutions** including floor cleaners, finishes or polishes, ammonia cleaners, bleaches, air sanitizers. Glass or window cleaners, contact surface cleaners, and carpet or upholstery cleaners, stain cleaners or removers. **Floor machines and accessories** including vacuum cleaners, carpet sweepers, floor scrubbers and polishers. **Waste containers and accessories** including trash bags, waste containers and lids, ash trays.Maintenance expenses are those defined to be preventative and anticipatory. |

**Technical Instruction Supplies Accts. 51101, 51104, 51105, 51106, 51107**

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| **Account 51101 Laboratory Supplies** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 4112000000 | Laboratory supplies & fixtures |
| 1110000000 | Minerals & ores & metals |
| 1214000000 | Elements & gases |
| 1214000080 | Elements & gases - Hazardous |
| 1219000000 | Solvents |
| 1219000080 | Solvents - Hazardous |
| 1235000000 | Compounds & mixtures |
| 1235000080 | Compounds & mixtures - Hazardous |
| 1310000000 | Rubber & elastomers |
| 3126000000 | Housings & cabinets & casings |
| 4111000000 | Measuring, testing instruments |
| 4212000000 | Veterinary equipment & supplies |
| 5125000000 | Veterinary nutrition |
| 1010000000 | Live animals |
| 1012000000 | Animal feed |
| 1013000000 | Animal containment & habitats |
| 4213000000 | Medical apparel & textiles |
| 4214000000 | Patient treatment supplies |
| 4215000000 | Dental equipment & supplies |
| 4218000000 | Patient exam products |
| 4225000000 | Physical therapy products |
| 4229000000 | Surgical products |
| 5121000000 | Miscellaneous drug |
| 4230000000 | Medical training supplies |
| 4231000000 | Wound care products |

 | Record the cost of supplies used for all laboratories including scientific research, experiments, and measurement. |

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| **Account 51104 Classroom Books*****Budget Acct. 80120 Supplies and Materials*****Category Codes**

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| 6010170000 | Teacher resource materials |
| 6010170400 | Classroom activity books |

 | Record the cost of assessment resources and critical thinking resource materials including classroom activity books, e.g., reading, vocabulary, mathematics – algebra, geometry, calculus; economics, government, history; biology, genetics. |

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| **Account 51105 Other Classroom Supplies** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 1116000000 | Fabrics & leather materials |
| 6010000000 | Teaching aids |
| 6011000000 | Classroom decorations |
| 6012000000 | Arts & crafts supplies |
| 6012000080 | Arts & crafts supplies - Hazardous |
| 6014000000 | Toys & games |
| 4513000000 | Photographic & recording media |
| 5411000000 | Timepieces |
| 5314000000 | Sewing supplies & accessories |
| 4221000000 | Aids for ADA compliance |
| 5512000000 | Signage & accessories |
| 4514000000 | Photo, filmmaking supplies |
| 4514000080 | Photographic supplies - Hazardous |
| 6010410100 | Human body, or body part or organ models  |

 |  Record the cost of classroom instruction related materials and supplies that are not included in General Ledger accounts: **51101 Laboratory Supplies; and 51104 Classroom Books** and that are used exclusively for instructional and training purposes. Record the cost of Human body, Artists or body part or organ models using **Category code 6010410100.**Record the cost of supplies and materials for disabled students using **Category Code 4221000000, Aids for ADA compliance** |

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| **Account 51106 Audiovisual Materials** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 5216160000 | Audio visual equipment accessories |
| 8016150700 | Audio visual / film services |
| 8614170200 | Audio visual technology |

 | Record the cost of **audio visual equipment and accessories** including cassette storage, audio or video head cleaners, compact video cassette adapters, headphone jack adapters, portable media player accessories, speaker enclosures, vinyl record storage devices, audio turntable cartridges and pickup, loud speakers and microphone stands. Record the cost of film rental using **Category code 8016150700 Audio visual / film services.**. |

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| **Account 51107 Athletic Supplies** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

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| 4922000000 | Sports equipment & accessories |
| 4921000000 | Other sports |

 |  Record the cost of sport scoreboards, sport goals, sport safety equipment including headgear. Sport nets or netting, sport mats or padding, basketball backboards, basketball hoops, roller skates or roller blades, skateboards. Playing bench and judging chair or stand. **Gymnastics and boxing equipment**, including gymnastics bars or beams, gymnastics ropes or rings or climbing accessories, gymnastic vaulting equipment, gymnastic trampolines. **Field and court sport equipment** including field hockey sticks and balls, soccer field marking equipment. **Scuba and snorkeling gear** including scuba tanks and regulators, diving instruments or accessories, masks or fins or snorkels, wetsuits, and drysuits. **Surf and swim equipment and accessories** including swim goggles and fins. **Golf equipment** including golf bags, golf balls, golf clubs, golf tees, divot fixers, and golf club head covers, **Bowling equipment, supplies and accessories. Physical education classroom equipment and storage** including team identification and markings. |

**Copying, Printing, Publishing -- Acct. 51203**

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| **Account 51203 Printing & Publishing Services*****Budget Acct. 80122 Contractual services*****Category Codes**

|  |  |
| --- | --- |
| 8212170000 | Photocopying |
| 7315000000 | Printing services |
| 7315000090 | Printing services - green |
| 8212000000 | Reproduction services |
| 8213000000 | Photographic services |
| 8214000000 | Graphic design |

 | Record the cost of copying and reproduction service, e.g., **XEROX** and **KINOCA MINOLTA** Record the cost of printing including digital printing, letterpress or screen printing, promotional or advertising printing, stationery or business form printing (e.g. business cards) publication printing and engraved roll printing. Also, record the cost of printing services obtained outside of CUNY’s printing services department. |

**Postage and Shipping Accts. 51301, 51303, 51304, 51305**

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| **Account 51301 Postage** ***Budget Acct. 80122 Contractual services*****Category Codes**

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| --- | --- |
| 4412151300 | Postage |
| 7810220202 | Post office box services |

 | Record the costs of stamps, metered mail, pre-sorted mail, permits in lieu of postage, registered mail, stamped postcards and envelopes, and rental of post office boxes for CUNY colleges and the Central office. |

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| **Account 51303 Messenger / Delivery Service** ***Budget Acct. 80122 Contractual services*****Category Codes**

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| 7810220601 | Messenger and courier services  |

 | Record the cost of bicycle, scooter, or intra-city messenger / courier services.  |

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| **Account 51304 Express Mail** ***Budget Acct. 80122 Contractual services*****Category Codes**

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| 7810220300 | Mail pick up or delivery service |
| 7810220400 | National and international delivery service |

 | Record the cost of an accelerated, priority mail delivery service (i.e. overnight, next day) for which the customer receives faster delivery, e.g., ***United States Postal Service Priority Mail; FEDEX, DHL, UPS.***  |

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| **Account 51305 Shipping*****Budget Acct. 80122 Contractual services*****Category Codes**

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| --- | --- | --- |
| 7810000000 | Mail & cargo transport |  |
| 7812000000 | Material packing & handling |  |

 | Record costs to move goods, such as packing, containerization, crating, palletizing, documentation and freight loading / unloading charges, weight services, freight fees, freight forwarders services, inspection and packing inspection services.Please note that GL Account 51305 **excludes** shipping costs incurred when objects, material, and resources are originally acquired.**Initial shipping / transportation costs are components of the acquisition cost**.Do not charge Express mail to this account. |

**Information Resources Accts. 51401 - 51402**

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| **Account 51401 Books*****Budget Acct. 80120 Supplies and Materials*****Category Codes**

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| 5510150900 | Textbooks |
| 5510000000 | Printed media |

 | Record the cost of educational or vocational textbooks, reference books, directories, catalogs, and books on tape or compact discs. |

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| **Account 51402 Periodicals / Subscriptions*****Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 5510151900 | Library Subscriptions |
| 5510151901 | Subscriptions  |
| 5511000000 | Electronic reference material |
| 5511500000 | Electronic publications |
| 8213150300 | Microfiche services |
| 8212190000 | Bookbinding |

 | Record the cost of CUNY Library subscriptions for printed publication **non-book materials** such as newspapers, magazines, professional journals / periodicals, and general interest periodicals purchased solely for CUNY college libraries using **Category Code:****5510151900, Library Subscriptions.**Record the cost of individual College academic departments and administrative departments purchased subscriptions for printed publication **non-book materials** such as newspapers, magazines, professional journals, technical and academic periodicals, and general interest periodicals using **Category Code 5510151901, Subscriptions**.Record the cost of electronic reference materials including electronic publications and music, electronic directories, encyclopedias, catalogs, books on tape or compact disc, using **Category Code 55110000000 Electronic Reference Material**. Record the cost of Access fees charged by vendors of electronic resources to allow CUNY access, e.g. Bloomberg, FactSet, Reuters, WestLaw, etc., using **Category Code 5511500000 Electronic publications**Record the cost of bookbindingusing **Category code 8212190000, Bookbinding.**Record the cost of microfiche / microfilm to **Category Code 8213150300.** |

**Travel and Entertainment -- Local Travel (PSC Travel) Accts. 52001 – 52003**

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| **Account 52001 Local Travel – PSC Auto Rental*****Budget Acct. 80121 Travel*** | Record rental car and parking and toll fees incurred and charged to a T Card / Net Card while in local travel status by PSC employees. |

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| **Account 52002—Local Travel – PSC Ground Transportation*****Budget Acct. 80121 Travel***

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| --- | --- |
| 7811000000 | Passenger transport |

 | Record transportation expenses: train, bus, subway, taxicab (including gratuities), and limousine / car service incurred and charged to a T Card / Net Card by PSC employees.  |

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| **Account 52003—Local Travel – PSC Meals*****Budget Acct. 80121 Travel*** | Record per-diem meal expense incurred and charged to a T Card / Net Card by PSC employees.  |

**Travel and Entertainment -- Local Travel (Non-PSC Travel) Accts. 52051 - 52053**

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| **Account 52051 Local Travel – Non-PSC Auto Rental*****Budget Acct. 80121 Travel*** | Record rental car and parking and toll fees incurred and charged to a T Card / Net Card by non-PSC employees. |

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| **Account 52052—Local Travel – Non-PSC Ground Transportation*****Budget Acct. 80121 Travel*** | Record transportation expenses: train, bus, subway, taxicab (including gratuities), and limousine / car service incurred and charged to a T Card / Net Card by non-PSC employees. |

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| **Account 52053—Local Travel – Non PSC Meals** ***Budget Acct. 80121 Travel*** | Record rental car and motor pool charges, and parking and toll fees incurred and charged to a T Card / Net Card by non-PSC employees. |

**Board of Trustees Acct. 52103**

|  |  |
| --- | --- |
| **Account 52103—Local Travel –BOT Meals*****Budget Acct. 80121 Travel*** | Record local business meals incurred and charged to a T Card / Net Card by CUNY Trustees while working on CUNY business. |

**Travel and Entertainment -- Out-of-Town-Travel Acct. 52201 - 52205**

|  |  |
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| **Account 52201 Out of Town Travel –PSC Airfare*****Budget Acct. 80121 Travel*** | Record airfare for out-of-town business travel, incurred and charged to a T Card / N Card by PSC employees. |

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| **Account 52202—Out of Town Travel – PSC****Auto Rental*****Budget Acct. 80121 Travel*** | Record rental car and parking and toll fees incurred and charged to a T Card / Net Card by PSC employees.  |

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| **Account 52203—Out of Town Travel –PSC Lodging*****Budget Acct. 80121 Travel*** | Record out-of-town lodging incurred and charged to a T Card / Net Card by PSC employees. |

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| --- | --- |
| **Account 52204—Out of Town Travel –PSC Ground Transportation*****Budget Acct. 80121 Travel*** | Record transportation expenses: train, bus, subway, taxicab (including gratuities), and limousine / car service incurred and charged to a T Card / Net Card by-PSC employees. |

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| --- | --- |
| **Account 52205—Out of Town Travel – PSC Meals** ***Budget Acct. 80121 Travel*** | Record out-of-town per-diem meal expense incurred and charged to a T Card / Net Card by PSC employees. |

**Out of Town Travel (Non-PSC Travels) Accts. 52251 – 52255**

|  |  |
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| **Account 52251 Out of Town Travel – Non-PSC Airfare*****Budget Acct. 80121 Travel*** | Record airfare for out-of-town business travel, incurred and charged to a T Card / N Card by non-PSC employees. |

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| **Account 52252—Out of Town Travel – Non-PSC Auto Rental*****Budget Acct. 80121 Travel*** | Record rental car and parking and toll fees incurred and charged to a T Card / Net Card by non-PSC employees while working out-of-town. |

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| **Account 52253—Out of Town Travel – Non-PSC Lodging*****Budget Acct. 80121 Travel***

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| 9011000000 | Hotels and Lodging |

 | Record Use T Card / Net Card for lodging incurred while working out-of-town by PSC employees. |

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| **Account 52254—Out of Town Travel – Non-PSC Ground Transportation*****Budget Acct. 80121 Travel*** | Record transportation expenses: train, bus, subway, taxicab (including gratuities), and limousine / car service incurred and charged to a T Card / Net Card by non-PSC employees while working out-of-town. |

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| **Account 52255—Out of Town Travel – Non- PSC Meals** ***Budget Acct. 80121 Travel*** | Record out-of-town per-diem meal expense incurred and charged to a T Card / Net Card by non-PSC employees while working out of town. |

**Out of Town Travel -- Board of Trustees Travel- Accts. 52301 - 52302**

|  |  |
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| **Account 52301 Out of Town Travel – Board of Trustees Airfare*****Budget Acct. 80121 Travel*** | Record airfare for out-of-town business travel, incurred and charged to a T Card / N Card by CUNY Trustees.. |

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| **Account 52302—Out of Town Travel –Board of Trustees Auto Rental*****Budget Acct. 80121 Travel*** | Record rental car and parking and toll fees incurred and charged to a T Card / Net Card while working out of town on CUNY business by CUNY Trustees.  |

**Other Travel Related Accts. 52351 - 52352**

|  |  |  |  |  |  |  |  |
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| **Account 52351 Entertainment*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8215000000 | Professional performers |
| 9013000000 | Performing arts |
| 9015000000 | Entertainment services |

 | Record the cost of social activities offered for the benefit of CUNY faculty, staff, students, donors, guests, etc. These expenses are disallowed for federally sponsored grants and contracts and must be segregated.  |

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| **Account 52352 Conference, Conventions, Seminars*****Budget Acct. 80121 Travel*****Category Codes**

|  |  |
| --- | --- |
| 9012000000 | Travel facilitation |
| 9999000500 | Conference registration |

 | Record the cost of travel agencies, chartering and tour arrangement services and travel document assistance. Additionally, record the cost of conference registration and materials.  |

**Official Representative Accts. 52502 - 52503**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account 52502 Business Meals****Category Codes**

|  |  |
| --- | --- |
| 9010180210 | Restaurant Meal service |

 | Record the cost of a meal attended by either faculty or staff with an individual or individual who is not employed by CUNY, for which the primary purpose of the business meal meeting is to conduct business matters on behalf of CUNY. |

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| **Account 52503 Special Events, Ceremonies, Benefits****Category Code**

|  |  |
| --- | --- |
| 9014190210 | Special events, ceremonies |

 | Record the cost of special events, ceremonies, such as official investitures, galas, auctions, to support CUNY activities which have been approved by a Dean or Vice Chancellor. |

**Professional Memberships and Fees Account 52551, 52576**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account 52551 Professional Memberships*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 9401161000 | Professional standards review boards |
| 9999000300 | Memberships |

 | Record accreditation fees (e.g. Mid-Atlantic Region Commission on Higher Education: Middle States Commission on Higher Education; paid by individual CUNY colleges using **Category Code 940116100, Professional standards review boards**. Record Membership fees incurred by the College as a “specific entity” (e.g., National Association of College and University Business Officers –NACUBO, and EAB (formerly the Education Advisory Board) using **Category Code 9999000300, Memberships.**  |

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| **Account 52576 Individual Professional Membership Fees*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 9410160000 | Professional associations |

 | Record dues and fees related to individual CUNY employee membership in professional organizations related to their specific employment expertise, e.g. legal, CPA, nursing and professional engineering. |

**Insurance and Taxes Account 52601, 52602, 52606, 52607, 52608, - 52612**

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| **Acct. 52601– Insurance Athletic*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8413160701 | Liability Insurance for athletes |

 | Record premiums paid for a sports accident insurance policy (i.e. covers emergency medical Insurance for accidental injuries to student athletes while participating in school sports team activities) issued to the college.   |

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| **Account 52602 Insurance - Auto*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8413150300 | Car or Truck Insurance  |

 | Record premiums for all insurance on vehicles owned or leased for road use by CUNY for its employees. |

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| **Account 52606 Insurance – Directors and Officers Insurance*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8413151611 | Directors and officers Insurance |

 | Record premiums for liability insurance covering directors and officers for claims made against them while serving on a board of directors and/or as an officer using **Category Code 8413151611, *Directors and Officer Insurance.*** |

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| **Account 52607 Insurance – General Liability*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8413160700 | Liability Insurance  |

 | Premiums for all General Liability insurance, including primary and excess policies. |

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| **Account 52608 Insurance –Property*****Budget Acct. 80122 Contractual Services*****Category Codes**

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| 8413150000 | Insurance services for property |

 | Premiums for insurance on buildings equipment, and contents. Coverage could also include Boiler and Machinery coverage, as well as “Business Interruption Coverage”. |

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| **Account 52609 Insurance –Other*****Budget Acct. 80122 Contractual Services*****Category Codes**

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| 8413151700 | Student International Travel Insurance |

 | Premiums for an international travel policy that covers medical treatments for students studying overseas, when they become sick or injured. |

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| **Account 52612 Services – Property, Parking, and Other Taxes****Category Codes**

|  |  |
| --- | --- |
| 9316160100 | Property Tax |
| 9316160510 | Parking Sales tax |
| 9316160000 | Taxes other than income tax |

 | Record property taxes on university property using **Category Code 9316160100, *Property Tax.***Record the cost of parking fees on CUNY owned or leased vehicles and the associated sales tax using **Category Code 9316160510, *Parking Sales Tax*.**Record taxes other than property taxes and parking sales taxes using **Category Code 9316160000, *Taxes other than income tax*.** |

**Legal Accts 52651 - 52652**

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| **Account 52651 Services – Legal Fees*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8012000000 | Legal services |

 | Record the cost incurred by non-CUNY licensed attorneys or contracted services based on a predetermined amount or rate. These charges include, but are not limited to retainers, payment for services provided, travel, lodging, etc. |

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| **Account 52653 Services –Legal Settlements*****Budget Acct. 80124 Fringe*****Category Codes**

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| 9211150100 | Dispute mediation, negotiation or settlement |

 | This account should only be used to record a settlement that has been agreed to by CUNY’s General Counsel  |

**Training and Lectures Accts. 52701 - 52703**

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| **Account 52701 Honorariums and Lecture Fees*****Budget Acct. 80124 Fringe*****Category Codes**

|  |  |
| --- | --- |
| 9013150000 | Live Performances |

 | An honorarium is a payment to an individual in recognition of a special or distinguished service for which propriety precludes setting a fixed price. Activities include a lecture, concert, participation in a workshop or seminar, speaking engagement, or appraisal of a manuscript for professional publication.  |

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| **Account 52702 Services Training** ***Budget Acct. 80122 Contractual Services*****Category Codes**

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| --- | --- |
| 8610000000 | Vocational training |
| 8611000000 | Alternative educational systems |

 | Record the cost of scientific (computer, energy related, chemistry, biology medical, electronics, telecommunications industrial and engineering) and non-scientific (teacher training, literacy, handcrafts (vocational and alternative educational system training (e.g. adult education, language schooling, distance learning services).  |

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| **Account 52703 Training Programs*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8612000000 | Educational institutions |
| 8613000000 | Specialized educational services |
| 8614000000 | Educational facilities |

 | Record the cost of. educational institutions (e.g. pre-school, elementary and secondary, community college, technical institutes, undergraduate and postgraduate programs) and specialized educational services (e.g. fine arts, music and drama, military education, schools for people with disabilities). |

**Recruitment, Advertising, Public Relations Accts. 52751 - 52753**

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| **Account 52751 Recruitment Expense*****Budget Acct. 80122 Contractual Services*****Category Codes**

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| 8011170000 | Personnel recruitment |
| 8011000000 | Human resources services |

 | Record the cost to find and hire qualified full-time candidates including advertising, job fairs, job posting internet fees, search fees (e.g., Isaacson Miller, Witt Kieffer, Russell Reynolds, Heidrick and Struggles). |

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| **Account 52752 Services, Advertising, Public Relations*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8014000000 | Marketing & distribution |
| 8210000000 | Advertising |

 | Record the cost of direct advertising and publicity in newspapers, radio, video, internet, magazines, periodicals, outdoor advertising, and related items. |

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| **Account 52753 Promotions Expense*****Budget Acct. 80122 Contractual Services*****Category Codes**

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| --- | --- |
| 8014160500 | Promotional merchandise |
| 9314181100 | Promotional services |

 | Record the cost of “giveaway” products (e.g., hats, caps, mugs, magnets, decals, pencils, pens) used to promote the university. |

**Services, Professional and Contractual Accts. 52801, 52802, 52804, 52806-52812, 52814 – 52816, 52818 - 52819**

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| **Account 52801 Services, Accounting / Auditing** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8411000000 | Accounting & auditing |
| 8411150200 | Financial accounting services |
| 8411150300 | Tax accounting service |
| 8411160100 | Year-end audits |
| 8411180200 | Tax advisory services |

 | Record the cost of accounting professionals for contracted services (e.g. tax advisory services, annual year-end audits, 133 A audit, financial related accounting services) based on a predetermined amount or rate. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc.  |

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| **Account 52802 Services, Actuarial*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
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| 8113000000 | Statistics |

 | Record the cost of actuarial, professionals for contracted services (e.g., mortality studies, pension related multivariate, regression analysis) based on a predetermined amount or rate. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc.  |

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| **Account 52804 /Services, Armored Car*****Budget Acct. 80122 Contractual Services*****Category Codes**

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| 9212150100 | Armored car services |

 | Record the cost of armored car services which include picking up cash from individual College bursar offices and transporting the money to the bank for deposit. |

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| **Account 52806 Services, Child Care*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
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| 9111190200 | Nanny or babysitting services |

 | Record the cost of child care centers. |

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| **Account 52807 Services, Cleaning*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7611150100 | Cleaning Services |

 | Record the costs for general building and office cleaning and janitorial services provided under a contract.  |

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| **Account 52808 Services, Construction & Architect Engineer Consulting*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8110000000 | Professional engineering services |
| 8110150800 | Architectural engineering |

 | Record the cost of professional engineering services which may include civil engineering, technical drawing, structural engineering, building and construction management, mechanical engineering, mechanical drawing, electrical and electronic engineering using **Category Code 8110000000.**Record the cost of external professional services to design, build, and maintain structures, machines, devices, systems, materials, and processes on CUNY campuses |

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| **Account 52809 Services, Temporary*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8011160100 | Temporary clerical or administrative assistance |
| 8011160500 | Temporary financial staffing needs |
| 8011160700 | Temporary legal staffing needs |
| 8011160800 | Temporary info tech software developers |
| 8011160900 | Temp info tech systems or database admin |
| 8011161000 | Temp. info tech networking specialists |
| 8011161900 | Temporary creative services |
| 8011162000 | Temporary human resources services |

 | Record the cost of temporary services provided by employment agencies.  |

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| **Account 52810 Services, Other Consulting*****Budget Acct. 80122 Contractual Services*****Category Codes**

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| 7710000000 | Environmental management |
| 8010000000 | Management advisory services |

 | Record the cost of consulting services which are not described in other general ledger account code categories. |

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| **Account 52811 Services, Health** ***Budget Acct. 80122 Contractual Services*****Category Codes**

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| 8511151200 | Immunization services |
| 8512000000 | Medical practice |
| 8513000000 | Medical research |

 | Record the costs for health services e.g., immunizations. |

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| **Account 52812 Services, Info Technology*****Budget Acct. 80122 Contractual Services*****Category Codes**

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| 81111000000 | Computer Services |

 | Record the costs for external professional resources to assist CUNY’s information technology system implementation. |

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| **Account 52814 Services, Security Guard / Services** ***Budget Acct. 80122 Contractual Services*****Category Codes**

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| --- | --- |
| 9210000000 | Public order & safety |
| 9212150400 | Security Guard Services |

 | Record the cost for security guard services to protect students and employees and preserve public order and safety. |

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| **Account 52815 Services, Special*****Budget Acct. 80122 Contractual Services*****Category Codes**

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| --- | --- |
| 4410160315 | Shredding / record retention services |

 | Record the cost of shredding / record /retention services. |

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| **Account 52816 Services, Other*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7017000000 | Water resources development |
| 7310000000 | Plastic & chemical services |
| 7311000000 | Wood & paper industries |
| 7314000000 | Fabric & textiles industries |
| 7317000000 | Precision instruments services |
| 7318000000 | Machining & processing services |
| 8510000000 | Comprehensive health services |
| 9314000000 | Community & social services |
| 9315000000 | Public admin & finance services |

 | Record the costs for external professionals or vendor services not provided for by any other object code.  |

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| **Account 52818 Services, Interpreter*****Budget Acct. 80122 Contractual Services*****Category Codes**

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| 9012170000 | Guides and Interpreters |
| 8211000000 | Writing & translations |

 | Record the costs of professional interpreters and translators (including hearing impaired interpreters).  |

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| **Account 52819 Services, Search*****Budget Acct. 80122 Contractual Services*****Category Codes**

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| --- | --- |
| 8016000000 | Business admin services |
| 8011160100 | Temp Clerical/ Admin Services |

 | Record the search costs for temporary, clerical and administrative services personnel.  |

**Bank, Investment Management and Credit Card Fees Acct. 53001, 53004**

|  |  |  |  |  |  |  |  |
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| **Account 53001 Bank , Investment Management, and Credit Card Fees*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 9315151000 | Administrative fees |
| 8412000000 | Banking & investment |
| 9315151100 | Credit card transaction fees |

 | Record the cost of bank services fees for checks, ACH, wire transactions, SWIFT transactions, debit blocks, insufficient funds / uncollected funds service charges, including late fees to **Category Code 9315151000.** Record the cost of investment management fees incurred to **Category Code 8412000000**.Record the cost of credit card transaction fees charged by AMEX, VISA, and MasterCard to **Category Code 9315151100.** |

**Utilities Accts. 53051 – 53053, 53055, 53056**

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| --- | --- | --- | --- |
| **Account 53051 Fuel Oil** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8310160200 | Supply of fuel oil |

 | Record the cost of fuel oil consumed in heating, and or cooling in buildings owned by CUNY including the cost of transporting the oil. |

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| --- | --- | --- | --- |
| **Account 53052 Natural Gas expenses** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8310160100 | Supply of natural gas  |

 | Record the cost of natural gas consumed in heating and or cooling in buildings owned by CUNY including the cost of transporting the natural gas. |

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| --- | --- | --- | --- |
| **Account 53053 Electricity expenses*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8310180000 | Electric utilities |

 | Record the cost of electricity consumed in heating and or cooling in buildings owned by CUNY. |

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| --- | --- | --- | --- |
| **Account 53055 Steam*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8310190300 | District heating |

 | Record the cost of steam consumed in heating, and or cooling, in buildings owned by CUNY. |

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| **Account 53056 Water and Sewer** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8310000000 | Water & Sewer (Utilities) |

 | Record the cost of water and sewer expenses in buildings owned by CUNY. |

**Facilities Maintenance Accts. 53101 – 53105, 53108 – 53109,**

**53113 – 53114**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account 53101 Maintenance -- Elevator*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7210150600 | Elevator Maintenance |

 | Record the cost of elevator maintenance and inspection fees. |

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| **Account 53102 Maintenance – Exterminator*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7210210300 | Exterminating |
| 1019000000 | Pest control products |
| 1019000090 | Pest control products-green |

 | Record the cost of extermination service and pest control. |

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| --- | --- | --- | --- |
| **Account 53103 Maintenance – Fire Alarm*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7210150900 | Fire Protection Maintenance |

 | Record the cost incurred for fire alarm maintenance and monitoring. |

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| **Account 53104 Maintenance – General*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7210290000 | Facilities Maintenance/Repair |
| 7210150000 | Building Maintenance |
| 7215130000 | Painting and paper hanging services |
| 7210330100 | Parking lot or road maintenance or repairs or services.  |

 | Record the cost incurred for general maintenance which is preventative and anticipatory and which is not described in GL Accts. 53101- Maintenance, Elevator; Acct. 53102 – Maintenance, Exterminator; and Acct 53103 – Maintenance, Fire Alarm. Often the agreement rate is based upon an hourly labor charge plus parts and supplies. Both parts and labor are recorded in the same account.Record the cost to paint and hang wallpaper using **Category code 7215130000, Painting and paper hanging services**. Record the cost to maintain parking lot and adjacent roads including repaving and snow removal using **Category code 72103330100,** **Parking lot or road maintenance or repairs or services.** |

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| **Account 53105 Maintenance – Heating, Ventilation and Air Conditioning (HVAC)*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7210151100 | HVAC Maintenance |

 | Record the cost incurred for heating, cooling, plumbing, ventilation and air conditioning services.  |

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| **Account 53108 Maintenance –Security System** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 4617000000 | Security surveillance and detection  |

 | Record the cost to maintain security surveillance and detection systems. |

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| **Account 53109 Landscaping*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 1015000000 | Seeds bulbs seedlings cuttings |
| 1017000000 | Fertilizer nutrients herbicide |
| 1112000000 | Non edible plant forestry products |
| 3012000000 | Roads & landscaping |
| 7011000000 | Horticulture |
| 7210290200 | Landscaping services |

 | Record the cost incurred for landscaping materials including sod, fertilizer, shrubs, saplings, bushes, and the cost of landscaping services (grass cutting, pruning, planting). |

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| **Account 53113 Waste Removal*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7612000000 | Waste disposal & treatment |
| 7612000080 | Waste disposal & treatment - Hazardous |

 | Record the cost incurred for waste disposal and treatment for both hazardous and non-hazardous materials. |

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| --- | --- | --- | --- |
| **Account 53114 Maintenance Escalator–** **Category Codes**

|  |  |
| --- | --- |
| 7215404600 | Escalator Maintenance |

 | Record the cost incurred for escalator maintenance and inspection fees. |

**Automotive Acct. 53151**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Account 53151 Auto Maintenance & Supplies** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 2517000000 | Transportation parts & systems |
| 2611000000 | Batteries & generators |
| 2611000090 | Batteries & generators - Green |
| 1510150600 | Gasoline |
| 7818150000 | Vehicle maintenance & repair – city employees |
| 7818150010 | Vehicle maintenance & repair – non-city employees |

 | Record the cost incurred for auto maintenance and supplies including gasoline for both City and non-city employees.Record the cost incurred for auto maintenance paid to City employees. (**Category Code**:**7818150000**).Record the cost incurred for auto maintenance paid to non- City employees.(**Category Code**:**7818150010**). |

**Telecommunications Accts. 53201**

|  |  |  |  |  |  |  |  |  |  |  |  |
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| **Account 53201 Telephone Service and Maintenance*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8311150100 | Local telephone service  |
| 8311000000 | Telecommunications media services |
| 8311160300 | Cellular telephone services  |
| 7210330200 | Telecom Equipment Maintenance |
| 8116000000 | Information Tech Service Delivery |

 | Record the monthly cost of local telephone equipment and line rental using **Category code: 8311150100, Local telephone service.**Record the monthly cost for long distance service including credit card, collect, toll-free and third-party charges using **Category code: 8311000000, Telecommunications media services.**Record the monthly cost for cellular telephone equipment using **Category code: 8311160300 Cellular telephone service**Record the monthly cost for telephone maintenance and T-lines and wide area and local area networks using **Category code: 7210330200 Telecom Equipment Maintenance and 8113000000 Information Tech Service Delivery.**  |

**Rental Accts. 53251 – 53254, 53256**

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| --- | --- | --- | --- | --- | --- |
| **Account 53251 Rentals --Building*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8013000000 | Real estate services |
| 8013150000 | Lease and rental of property or building |

 | Record the cost of rental for leasing buildings, office space, classroom space, etc.  |

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| **Account 53252 Rentals –Presidential Housing*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8013150100 | Residential rental |

 | Record the cost of residential rentals for executives based on employment agreements.  |

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| **Account 53253 Rentals – General Equipment*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7214170000 | Construction machinery and equipment rental  |

 | Record the cost of general equipment rental including construction machinery and equipment rental or leasing services .  |

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| **Account 53254 Rentals – Office Equipment** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8016180000 | Office equipment rental or leasing services |
| 8111240000 | Computer hardware rental or leasing service |
| 8111250000 | Computer software rental or leasing service |
| 8016180100 | Photocopier rental or leasing service |

 | Record the cost of office equipment rentals including computer hardware and software and photocopiers, **e.g. XEROX, Konica Minolta**.  |

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| --- | --- | --- | --- | --- | --- |
| **Account 53256 Rentals – Other** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8013000010 | Rental Other |
| 8013150310 | Land lease or rental |

 | Record the rental of any item that does not fit into the categories listed above. Computer hardware or software or photocopier rentals may not be included in this category.Record the cost of athletic field rental to **Category Code 801315030, *Land lease or rental*** |

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| **Account 53257 Rentals -- Dormitory Housing** **Category Codes**

|  |  |
| --- | --- |
| 7211110410 | Dormitory Housing Rental |

 | Record the expense incurred for the rental of dormitory space for CUNY students who wish to live in housing provided by CUNY, (e.g. EHS, the YWCA).  |

**Other Operating Expenses -- Administrative Expenses**

**Collection Costs Acct. 53301**

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Account 53301 Collection Agency Costs****Category Codes**

|  |  |
| --- | --- |
| 8410170400 | Debt Collection services - Primary |
| 8410170410 | Debt Collection services –Secondary |
| 8410170420 | Tax Offset – Collection costs  |

 | Record the collection costs related to ICR for senior colleges and LGS for community colleges using **Category Code: 8410170400 Debt Collection Services – Primary.**Record the collection costs related to ACT using **Category Code: 8410170401 – Debt Collection Services – Secondary.**Record the collection costs related to Tax offset transactions with New York State using **Category Code: 8410170402 – Tax Offset – Collection costs.** |

**Other Administrative Expenses Acct. 53354**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Account 53354 Miscellaneous Administrative Fees*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8412160060 | Remittance ADP Transit Processing Fee |
| 8412160610 | Research Foundation Surcharge  |
| 8412160620 | Filing fees |
| 8412160630 | Miscellaneous Administrative Fees |

 | Record the Transit Processing fees charged by ADP by using **Category Code: 8412160060 Remittance, ADP Transit Processing Fee.**Record the Research Foundation Surcharge by using **Category Code: 8412160060 Research Foundation Surcharge.**Record the cost of visa and passport filing fees and services and other miscellaneous fees by using **Category Code 8412160062, *Filing Fees***Record Miscellaneous Administrative Expenses by using **Category Code 8412160063, Miscellaneous Administrative Fees** |

**Fundraising Accts. 53402 - 53403**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Account 53402 Special Events*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8014160700 | Events, management |
| 8014190210 | Meetings, events, reunion alumni events |
| 9014150300 | Exhibitions |

 | Record the cost of University special events using **Category Code 8014160700, Events Management.**Record the cost of reunions, and alumni eventsby using **Category Code 8019190201, Meetings, events, reunion alumni events.**Record the cost of all exhibitions by using **Category Code 90151503 Exhibitions.** |

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| **Account 53403 Fundraising Expense*****Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 8014190200 | Meeting events |

 | Record the cost of fundraising.  |

**Graduation and Commencement Acct. 53501**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Account 53501 Commencement / Ceremonies / Balls and related expenses*****Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 8014190210 | Commencement and other ceremonies |
| 6010160600 | Diplomas |
| 6010160100 | Educational certificates or diplomas |
| 5510115320 | Graduation album / yearbook |

 | Record the cost of commencement and other college related celebratory ceremonies and related expenses (i.e. caps and gowns) using **Category code 8014190210, Commencement and other ceremonies.**Record the cost of educational certificates, diplomas using **Category code 6010160600, Diplomas**Record the cost of graduation related albums / yearbooks using **Category Code 5510115320, Graduation album / yearbook.** |

**Music Acct. 53551 - 53552**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Account 53551 Music Instruments, parts & performances*****Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 9013150010 | Live music performances  |
| 9013150400 | Concerts |
| 6013000000 | Music Instrument and parts |

 | Record the cost of musical performances, including musical instruments and repairs.  |

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| --- | --- | --- | --- |
| **Account 53552 Music Licensing** ***Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 8012160410 | Trademark or Copyright law |

 | Record the cost of copyrights related to music. |

**Other Expenses Accts. 53610, 53620, 53650**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account 53610 Other Expenses*****Budget Acct. 80125 Indirect Costs*****Category Code**

|  |  |
| --- | --- |
| 900 | Intra-city Payments |

 | Intra-city Payments reflect Cash that is received by CUNY from New York City and which must be transferred to another CUNY entity, e.g. Research Foundation. These transactions are not processed through the CUNYfirst AP module. |

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| **Account 53620 SF Cashier Over / Under****No Category Code**

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 | System automated entry to the General Ledger if there is a difference between the payments received and the payments recorded by the Student Financial (SF) system. |

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| **Account 53650 Bursar / Cashier Difference****No Category Code**

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 | Manual entry to record a difference between the bank deposit recorded in the General Ledger and the Bank Statement / Receipt noting a differing amount.  |

**Athletic Expenses Accts. 53801**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Account 53801 Athletic Expenses*****Budget Acct. 80120 Supplies and Materials*****Category Codes**

|  |  |
| --- | --- |
| 4922000000 | Sports equipment and accessories |
| 4323200310 | Sports games officiating expense |
| 4323200320 | Sports games tournament expense |
| 4910000000 | Collectibles & awards |
| 9412151210 | College sports clubs expenses |

 | Record the cost of Athletic Training Supplies and, Athletic Trainer Service and Athletic Uniforms by using **Category Code 4922000000, Sports equipment and accessories.** Record the cost of officiating expenses for games by using **Category Code 4323200301, Sport games officiating expense.**Record the cost of tournament expenses for games by using **Category Code 4323200302, Sport games tournament expense.**Record the cost of trophies and awards for athletic endeavors by using **Category Code 4910000000, Collectibles and Awards.**Record the cost of physical exams, and athletic program / entry fees by using **Category Code 9412151210, *College sports clubs expenses***. |

**Non-Capital Equipment, Furniture,**

**Computer Hardware & Software Accts. 53902-53912**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Account 53902 Office Furniture < $5K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 5610000000 | Furniture and Fixtures <$5K |
| 5611000000 | Commercial furniture |
| 5611000090 | Commercial furniture – Green |
| 5612000000 | Instructional furnishing |
| 5213000000 | Window treatments |

 | Record the cost of furniture either purchased or rented that is intended for use in college office spaces, such as desks, file cabinets, bookshelves, window blinds and shades that costs less than $5,000. |

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| **Account 53903 Office Equipment < $5K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4410000000 | Office machines <$5K |
| 4510000000 | Printing equipment |
| 4511000000 | Audio visual equipment<$5K  |
| 4512000000 | Photo, film, video equipment |
| 4322000000 | Network Communication accessories<$5K |
| 4619000000 | Fire protection <$5K |
| 5216000000 | Consumer electronics <$5K  |
| 2714000000 | Auto spec Tools <$5K  |
| 4110000000 | Lab & science equip <$5K  |

 | Record the cost of office equipment intended for use in college office spaces, such as office machines, printing equipment, desks, file cabinets and bookshelves, if the cost is greater than or equal to $5,000. |

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| **Account 53904 Athletic Equipment < $5K*****Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
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| 4920000000 | Fitness equip |

 | Record the cost of athletic equipment (e.g. equipment needed to participate in a particular sport) if the cost is less than $5,000. |

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| **Account 53906 Security Equipment < $5K*****Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4617000000 | Security equip. <$5K |
| 4617000080 | Security equip. -Hazardous<$5K |
| 5512180000 | Identification documents |

 | Record all security equipment (e.g. video monitoring systems) that cost less than $5,000 using **Category Code 4617000000, *Security equipment <$5K***.Record all identification documents (e.g. identification cards and supplies) using **Category code 5512180000**, **Identification documents** |

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| **Account 53907 Medical Laboratory Surgical Equipment < $5K*****Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4219000000 | Medical facility products |
| 4220000000 | Medical diagnostic products |

 | Record all medical and laboratory surgical equipment that is less than $5,000. |

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| **Account 53908 Motor Vehicles < $5K*****Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 2510000000 | Motor vehicles < $5K |
| 2518000000 | Vehicle bodies & trailers |

 | Record the cost of all motorized vehicles that cost less than $5,000 including the parts necessary for the operation of motor vehicles, e.g., tires and batteries. Motor vehicles intended exclusively for instruction should be recorded as educational equipment. |

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| --- | --- | --- | --- |
| **Account 53909 Telecom Equipment < $5K*****Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4319160000 | Personal communications device accessories or parts |

 | Record the cost of mobile phones, pager, desk land line phones, phone extension cords, face plates , handset cords, handsets, deadest ear or speaker that cost less than $5,000. |

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| **Account 53910 Software <$5K*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 4323000000 | Software <$5K |

 | Record the cost if less than $5,000 of all computer software expenses such as PC and mainframe software, operating systems and database management systems. Computer software is a generic term for organized collections of computer data and instructions, often broken into two major categories: **System software** that provides the basic non-task specific functions of the computer and **Application software** which is used to accomplish specific tasks.  |

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| **Account 53911 Other equipment*****Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 2315000000 | Industrial equip & supplies |
| 2315000080 | Industrial equip & supplies - Hazardous |
| 2329000000 | Industrial machine tools |
| 2323000000 | Sawmill & lumber equipment |
| 2321000000 | Electronic manufacturing equipment |
| 2327000000 | Welding, soldering machinery |
| 2410000000 | Material handling equipment |
| 4711000000 | Laundry, dry cleaning equipment |
| 2312000000 | Textile & fabric machinery |
| 4810000000 | Institutional food services equipment |
| 2516000000 | Non-motorized cycles |
| 2714000080 | Automotive specialty tools - Hazardous |
| 2110000000 | Agricultural, landscaping equipment |

 | Record the cost of all other equipment items which cannot be recorded in the following General Ledger accounts:**53902 Office Furniture < $5K****53903 Office Equipment < $5K****53904 Athletic Equipment <$5K****53906 Security Equipment <$5K****53907 Medical Laboratory, Surgical Equipment <$5K****53908 Motor Vehicles <$5K****53909 Telecom Equipment <$5K****53910 Software Equipment <$5K****53912 Computer Hardware <$5K** |

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| **Account 53912 Computer Hardware <$5K** **Category Codes**

|  |  |
| --- | --- |
| 4321000102 | Computer hardware <5K |
| 4321000192 | Computer hardware **Green** <$5K |
| 4321160002 | Computer accessories<$5K |
| 4321211002 | Multi-function printer <$5K |

 | Record the cost of all computer hardware / equipment that resides within the computer such as motherboards, power supply, central processing units (CPU), hard disk drive, disk storage, display adapter, and network / video cards that cost less than $5,000 using **Category Code 4321000102 Computer hardware <$5K.**Use the appropriate **Category Code 4321000192 Computer hardware Green < $5K** if the product qualifies as **“Green”** according to **Executive Order #4 Establishing a State Green Procurement and Agency Sustainability Program (see page 3 of this document).**Note that **Category Codes** ending in the suffix “**2”** have been identified as “sensitive” purchases which will be tagged and inventoried. Record the cost of all computer peripheral devices (accessories) include keyboards, monitors, mice, speakers, scanners, and web cams that cost less than $5,000 using **Category Code 4321160002 Computer accessories <$5K**. Record the cost of a device that consolidates the functionality of a printer, copier, scanner and/or fax into one machine using **Category Code 4321211002, Multifunction Printer <$5K.** |

**Maintenance and Licenses Accts. 54001 – 54002, 54004 – 54006, 54010, 54250**

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| --- | --- | --- | --- |
| **Account 54001 Maintenance – Office Equipment*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7215406600 | Office Equipment Maintenance |

 | Record the cost of all maintenance related to office equipment including photocopier (e.g. Konica Minolta, Xerox) and reprographic. |

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| --- | --- | --- | --- |
| **Account 54002 Maintenance – Computer Equipment*****Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8111230300 | Computer Equipment Maintenance |

 | Record the cost of computer hardware equipment maintenance. |

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| --- | --- | --- | --- |
| **Account 54004 Maintenance –Record Storage** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7813000000 | Storage |

 | Record the cost of all record storage. |

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| **Account 54005 Maintenance –Software** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8111230300 | Software Licenses < 12 months |

 | Record maintenance service including software protection and support plans that is for a time period of less than twelve months for software, e.g., accounting software, financial analysis software, and spreadsheet software. |

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| --- | --- | --- | --- |
| **Account 54006 Maintenance –Air Management systems < $25K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4010000000 | HVAC equipment |

 | Record the cost of all maintenance related to air management systems. |

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| --- | --- | --- | --- |
| **Account 54010 Maintenance – Grounds Maintenance < $25K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 7013000000 | Land management & protection |

 | Record the cost of all grounds maintenance with a cost equal to or greater than $25,000. |

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| --- | --- | --- | --- |
| **Account 54205 Student Metro Card*****Budget Acct. 80125 Indirect Costs*****Category Codes**

|  |  |
| --- | --- |
| 7811160010 | Railway transportation – Metro Card |

 | Record the cost of 30-day unlimited Metro Cards provided to students that sign a student success agreement and adhere to certain guidelines.  |

**Capital Expenses Accts. 55001 – 55008, 55010 – 55014**

A **Capital Expenditure** is the amount spent during a particular period to acquire or improve long-term assets such as property, plant or equipment.

A **Capital Asset** is a long-term asset that is not purchased or sold in the normal course of business. Generally, it includes fixed assets, e.g., land, buildings, furniture and fixtures, and equipment. The University accounts for these expenses as assets rather than as operating expenses, because they are resources that have extended useful lives.

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| **Account 55001 Construction Expense = >$25K** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7213000000 | General building construction |
| 3023000000 | Portable structures |
| 3024000000 | Portable structure building parts |
| 3022000000 | Permanent structures |

 | Record the cost of alterations or improvements to land (fences, roadways, walks, grading and terracing, landscaping, etc.) or the construction or installation of exterior water lines, sanitary sewer lines, telephone lines, electric lines, steam lines, etc. that are equal to or greater than $25,000. |

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| --- | --- | --- | --- |
| **Account 55002 Building Improvements =>$25K** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 7211114001 | Building Improvements>$25K |

 | Record the cost of all capital improvements to existing buildings and structures (e.g. building additions or remodeling, roof replacements and other major renovations) equal to or greater than $25,000 providing the improvement extends the life, increases the usefulness or book value of the asset or changes the function of the structure.  |

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| --- | --- | --- | --- |
| **Account 55003 Leasehold Improvements =>$25K****Category Codes**

|  |  |
| --- | --- |
| 8013150001 | Leasehold improvement |

 | Leasehold improvements consist of alterations made to rental premises in order to customize it for the specific needs of a tenant. Leasehold improvements include painting, installing partitions, changing the flooring, and putting in customized light fixtures.  |

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| **Account 55004 Capital Equipment =>$5K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4410000001 | Office machines =>$5K |
| 4321211001 | Multi-functional printers =>$5K |
| 4322000001 | Network Communication accessories =>$5K |
| 5216000001 | Consumer electronics =>$5K |
| 4321020001 | Smart Classroom =>$5K |
| 4619000001 | Fire protection =>$5K |
| 4110000001 | Lab and scientific equipment =>$5K |

 | Record capital equipment such as **Smart Classroom** to **Category Code 4321020001;** multi-functional printers (e.g., photocopiers, duplicating machines, facsimile machines, inkjet, laser printers) to **Category Code 4321211001**; office machines, (e.g., adding machines, calculators, check endorsing and writing machines) to **Category Code** **4410000000**, etc. with a cost equal to or greater than $5,000. ***Smart Classrooms*** are defined as college campus classrooms enhanced with presentation technology. These ***Smart Classrooms*** contain equipment such as a Windows computer, DVD/VCR, wireless keyboard, wireless mouse, an interactive whiteboard, and an Ethernet cable to connect a laptop computer to the campus network, and an input cable to connect to a camcorder and a device switch to allow an individual to switch between the classroom computer, the laptop and the DVD/VCR. Record the cost of ***Smart Classrooms*** by using ***Category Code*** **4321020001**.All of the initial costs associated with setting up the ***Smart Classroom***, including shipping and set up should be included.  |

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| --- | --- | --- | --- |
| **Account 55005 Furnishings=>$5K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 5610000001 | Furniture and Fixtures =>$5K |

 | Record furniture with a cost greater than or equal to $5,000. |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Account 55006 Computer Hardware= >$5K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4321000001 | Computer equipment =>$5K |
| 4321000091 | Computer equipment – Green =>$5K |
| 4321160001 | Computer accessories=>$5K |
| 4321211001 | Multi-functional printers =>$5K |

 | Record the cost of all computer hardware / equipment that resides within the computer such as motherboards, power supply, central processing units (CPU), hard disk drive, disk storage, display adapter, and network / video cards that cost more than $5,000 using **Category Code 432100001 Computer hardware >$5K..** Use the appropriate **Category Code 4321000091 Computer hardware Green > $5K** if the product qualifies as **“Green”** according to **Executive Order #4 Establishing a State Green Procurement and Agency Sustainability Program (see page 3 of this document).**Record the cost of all computer peripheral devices (accessories) include keyboards, monitors, mice, speakers, scanners, and web cams that cost less than $5,000 using **Category Code 4321160001 Computer accessories >$5K**. Record the cost of a device that consolidates the functionality of a printer, copier, scanner and/or fax into one machine using **Category Code 4321211001, Multifunction Printer =>$5K.** |

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| **Account 55007 Computer Software = >$5K** ***Budget Acct. 80122 Contractual Services*****Category Codes**

|  |  |
| --- | --- |
| 8111180501 | Software License & Support=>$5K |
| 4323000001 | Software =>$5K |

 | Record all computer software license and support agreements with a cost greater than or equal to $5,000. If the software license allows use of the software for a period exceeding 12 months (normally the estimated useful life of the asset then such a license can be capitalized). |

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| **Account 55010 Other Equipment = >$5K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4511000001 | Audio visual equipment =>$5K |

 | Record all equipment with a cost equal to or greater than $5,000 which cannot be recorded to: **GL Acct. 55001** Construction Exp. =>$25K**GL Acct. 55002** Building Imp. =>$25K**GL Acct.55003** Leasehold Improvement =>$25K**GL Acct. 55004** Office Equipment =>$5K**GL Acct. 55005** Furnishings =>$5K**GL Acct. 55006** Computer Hardware =>$5K**GL Acct. 55007** Computer Software =>$5K |

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| **Account 55011 Motor Vehicles = >$5K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 2510000001 | Motor vehicles =>$5K |
| 2510000091 | Motor vehicles -Green =>$5K |

 | Record all motor vehicles with a cost greater than or equal to $5,000 including passenger vehicles. Hybrid vehicles should use the green category code. |

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| --- | --- | --- | --- | --- | --- |
| **Account 55012 Security equipment = >$5K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4617000001 | Security equip=>$5K |
| 4616000001 | Public safety & control =>$5K |

 | Record all security equipment with a cost greater than or equal to $5,000. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account 55013 Medical Lab equipment= >$5K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4217000001 | Medical Lab equip =>$5K |
| 4110000001 | Lab and science equipment =>$5K |

 | Record the cost of all medical lab science equipment with a cost greater than or equal to $5,000. |

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| --- | --- | --- | --- |
| **Account 55014 Telecommunications = >$5K** ***Budget Acct. 80123 Equipment*****Category Codes**

|  |  |
| --- | --- |
| 4319000001 | Communications Devices =>$5K |

 | Record the cost of all telecommunication devices greater than or equal to $5,000. |

|  |  |
| --- | --- |
| **Account 55017 Capitalized Other*****Budget Acct. 80123 Equipment*****No Category Code** | Record the cost of purchases which should be capitalized and which have not been described by other General Ledger accounts.  |

1. **ADMINISTERING**

To request a new General Ledger Account please contact the **Office of the University Controller, Chartfield Coordinator**. Use the link below to access the ChartField Request Form. If the request is for more than one new General Ledger Account, than use the Multiple Code Request form which can also be found at the link below:

<http://www.cuny.edu/about/administration/offices/CIS/CUNYfirst/finance/generalledger.html>



Since changes or new Category Codes will all take effect at the beginning of each fiscal year, please send any requests to the Office of the University Controller, **Chartfield Coordinator**. Any request received prior to April 30 will be evaluated for the upcoming year.