



SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

1. 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**.

2. 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

- 5. Program
- 6. Funding Source

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

- 7. Operating Unit
- 8. Special Initiative
- 9. 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, State Budget and New York City budget accounts*, see **pps. 5 - 68**.

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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

| | |
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| 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 Maintenance and Licenses | 53901 - 53911 54001 - 54010 |

Capital Expenses

| | |
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| Capital Expenses | 55001 - 55017 |
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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***

| <u>Category Code</u> | <u>Category Code Description</u> | <u>GL Acct.</u> | <u>GL Account Description</u> |
|----------------------|----------------------------------------------------------------------|-----------------|-----------------------------------|
| 1512000090 | Lubricant, Oils, Greases -- Green | 51006 | Maintenance and Cleaning Supplies |
| 2510000091 | Motor Vehicles - Green =>\$5K | 55011 | Motor Vehicles =>\$5K |
| 2611000090 | Batteries & Generators - Green | 53151 | Auto Maintenance & Supplies |
| 3016170090 | Flooring -- Green | 51006 | Maintenance and Cleaning Supplies |
| 3900000090 | Electrical system, lighting components, accessories, supplies--Green | 51006 | Maintenance and Cleaning Supplies |
| 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 |
| 7315000090 | Printing Services - Green | 51203 | Printing Services - Green |
| 1019000090 | Pest Control -- Green | 53102 | Maintenance, Exterminating |

<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**, and which have been identified as “sensitive” purchases subject to tagging and inventory.

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 “sensitive” and therefore will not be subject to tagging and inventory.

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3. 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

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4. OPERATING EXPENSES:

General Supplies and Materials

Accts. 51001 - 51006

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| <p><u>Account 51001 Office Supplies</u></p> <p><i>State Budget Acct.:</i> <i>80120 Supplies and Materials</i></p> <p><i>City Budget Acct.:</i> <i>80061 100 Supplies and Materials General</i></p> <p><u>Category Codes</u></p> <p>4412000000 Office supplies 4410310000 Printer and facsimile and photocopier supplies</p> | <p>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.</p> <p>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.</p> |
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| <p><u>Account 51002 Paper Supplies</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80061 100 Supplies and Materials General</i></p> <p><u>Category Codes</u></p> <p>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</p> | <p>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.</p> |
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| <p><u>Account 51003 IT Supplies</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80067 199 Supplies and Materials General</i></p> <p><u>Category Codes</u></p> <p>4320140000 System cards 4320150000 System board processors interfaces or modules 4320180000 Media storage devices 4320200000 Removable storage media</p> | <p>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.</p> |
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| <p><u>Account 51004 Other Supplies</u></p> <p><u>State Budget Acct.:</u> 80120 Supplies and Materials</p> <p><u>City Budget Acct.:</u> 80061 100 Supplies and Materials General</p> <p><u>Category Codes</u></p> <p>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</p> | <p>Record the cost of supplies that <i>cannot be classified</i> as:</p> <p>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</p> |
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| <p><u>Account 51005 Food Services and Catering</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80061 100 Supplies and Materials General</i></p> <p><u>Category Codes</u></p> <p>9010160300 Food Services and 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</p> | <p>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.</p> <p>Record the cost of raw, processed and prepared food and beverages and condiments purchased for classes (e.g., nutrition, food preparation).</p> <p>Record the cost of prepared food / food service provided by a caterer by using Category code 9010160300.</p> |
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| <p><u>Account 51006 Maintenance and Cleaning Supplies</u></p> <p><u>State Budget Acct.:</u> 80120 Supplies and Materials</p> <p><u>City Budget Acct.:</u> 80061 100 Supplies and Materials General</p> <p><u>Category Codes</u></p> <p>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</p> | <p>Products to maintain and clean floors, bathrooms, windows, furniture, rugs and walls on CUNY campuses may qualify for NYS Executive Order # 4. Green classification. (see page 3 of this document)</p> <p>Record the cost of <i>cleaning equipment and accessories</i> 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.</p> <p><i>Cleaning and disinfecting solutions</i> 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.</p> <p><i>Floor machines and accessories</i> including vacuum cleaners, carpet sweepers, floor scrubbers and polishers.</p> <p><i>Waste containers and accessories</i> including trash bags, waste containers and lids, ash trays.</p> <p>Maintenance expenses are those defined to be preventative and anticipatory.</p> |
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Technical Instruction Supplies

Accts. 51101, 51104, 51105, 51106, 51107

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| <p><u>Account 51101 Laboratory Supplies</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80064 107 Medical, Surgical and Lab Supply</i></p> <p><u>Category Codes</u></p> <p>411200000 Laboratory supplies & fixtures 111000000 Minerals & ores & metals 121400000 Elements & gases 1214000080 Elements & gases - Hazardous 121900000 Solvents 1219000080 Solvents - Hazardous 123500000 Compounds & mixtures 1235000080 Compounds & mixtures - Hazardous 131000000 Rubber & elastomers 312600000 Housings & cabinets & casings 411100000 Measuring, testing instruments 421200000 Veterinary equipment & supplies 512500000 Veterinary nutrition 101000000 Live animals 101200000 Animal feed 101300000 Animal containment & habitats 421300000 Medical apparel & textiles 421400000 Patient treatment supplies 421500000 Dental equipment & supplies 421800000 Patient exam products 422500000 Physical therapy products 422900000 Surgical products 512100000 Miscellaneous drug 423000000 Medical training supplies 423100000 Wound care products</p> | <p>Record the cost of supplies used for all laboratories including scientific research, experiments, and measurement.</p> |
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| <p><u>Account 51104 Classroom Books</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80076 337 Books Other</i></p> <p><u>Category Codes</u></p> <p>6010170000 Teacher resource materials 6010170400 Classroom activity books</p> | <p>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.</p> |
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| <p><u>Account 51105 Other Classroom Supplies</u></p> <p><u>State Budget Acct. 80120:</u> <i>Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80061 100 Supplies and Materials, General</i></p> <p><u>Category Codes</u></p> <p>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</p> | <p>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.</p> <p>Record the cost of Human body, Artists or body part or organ models using Category code 6010410100.</p> <p>Record the cost of supplies and materials for disabled students using Category Code 4221000000, Aids for ADA compliance</p> |
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| <p><u>Account 51106 Audiovisual Materials</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80061 100 Supplies and Materials, General</i></p> <p><u>Category Codes</u></p> <p>5216160000 Audio visual equipment accessories 8016150700 Audio visual / film services 8614170200 Audio visual technology</p> | <p>Record the cost of <i>audio visual equipment and accessories</i> 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.</p> <p>Record the cost of film rental using Category code 8016150700 Audio visual / film services.</p> |
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| <p><u>Account 51107 Athletic Supplies</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80061 100 Supplies and Materials, General</i></p> <p><u>Category Codes</u></p> <p>4921000000 Other sports</p> | <p>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. <i>Gymnastics and boxing equipment</i>, including gymnastics bars or beams, gymnastics ropes or rings or climbing accessories, gymnastic vaulting equipment, gymnastic trampolines. <i>Field and court sport equipment</i> including field hockey sticks and balls, soccer field marking equipment. <i>Scuba and snorkeling gear</i> including scuba tanks and regulators, diving instruments or accessories, masks or fins or snorkels, wetsuits, and drysuits. <i>Surf and swim equipment and accessories</i> including swim goggles and fins. <i>Golf equipment</i> including golf bags, golf balls, golf clubs, golf tees, divot fixers, and golf club head covers, <i>Bowling equipment, supplies and accessories.</i> <i>Physical education classroom equipment and storage</i> including team identification and markings.</p> |
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Copying, Printing, Publishing --

Acct. 51203

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| <p><u>Account 51203 Printing & Publishing Services</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual services</p> <p><u>City Budget Acct.:</u> 80099 615 Printing / Copying</p> <p><u>Category Codes</u></p> <p>8212170000 Photocopying 7315000000 Printing services 7315000090 Printing services - green 8212000000 Reproduction services 8213000000 Photographic services 8214000000 Graphic design</p> | <p>Record the cost of copying and reproduction service, e.g., XEROX and KINOCA MINOLTA</p> <p>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.</p> <p>Also, record the cost of printing services obtained outside of CUNY’s printing services department.</p> |
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Postage and Shipping

Accts. 51301, 51303, 51304, 51305

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| <p><u>Account 51301 Postage</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual services</p> <p><u>City Budget Acct.:</u> 80066 117 Postage</p> <p><u>Category Codes</u></p> <p>4412151300 Postage 7810220220 Post office box services</p> | <p>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.</p> |
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| <p><u>Account 51303 Messenger / Delivery Service</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual services</p> <p><u>City Budget Acct.:</u> 80066 117 Postage</p> <p><u>Category Codes</u> 7810220610 Messenger and courier services</p> | <p>Record the cost of bicycle, scooter, or intra-city messenger / courier services.</p> |
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| <p><u>Account 51304 Express Mail</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual services</p> <p><u>City Budget Acct.:</u> 80066 117 Postage</p> <p><u>Category Codes</u> 7810220300 Mail pick up or delivery service 7810220400 National and international delivery service</p> | <p>Record the cost of an accelerated, priority mail delivery service (i.e. overnight, next day) for which the customer receives faster delivery, e.g., <i>United States Postal Service Priority Mail; FEDEX, DHL, UPS.</i></p> |
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| <p><u>Account 51305 Shipping</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual services</i></p> <p><u>City Budget Acct.:</u></p> <p><u>Category Codes</u> 781000000 Mail & cargo transport 781200000 Material packing & handling</p> | <p>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.</p> <p>Please note that GL Account 51305 excludes shipping costs incurred when objects, material, and resources are originally acquired.</p> <p><i>Initial shipping / transportation costs are components of the acquisition cost.</i></p> <p>Do not charge Express mail to this account.</p> |
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Information Resources

Accts. 51401 - 51402

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| <p><u>Account 51401 Books</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80077 338 Library books</i></p> <p><u>Category Codes</u> 5510150900 Textbooks 5510000000 Printed media</p> | <p>Record the cost of educational or vocational textbooks, reference books, directories, catalogs, and books on tape or compact discs.</p> |
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| <p><u>Account 51402 Periodicals / Subscriptions</u></p> <p><u>State Budget Acct.:</u> 80120 Supplies and Materials</p> <p><u>City Budget Acct.:</u> 80076 337 Books Other</p> <p><u>Category Codes</u></p> <p>5510151900 Library Subscriptions 5510151910 Subscriptions 5511000000 Electronic reference material 5511500000 Electronic publications 8213150300 Microfiche services 8212190000 Bookbinding</p> | <p>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.</p> <p>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 5510151910, Subscriptions.</p> <p>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 5511000000 Electronic Reference Material.</p> <p>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</p> <p>Record the cost of bookbinding using Category code 8212190000, Bookbinding.</p> <p>Record the cost of microfiche / microfilm to Category Code 8213150300.</p> |
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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

Travel and Entertainment -- Local Travel (PSC Travel)

Accts. 52001 – 52003

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| <p><u>Account 52001 Local Travel – PSC Auto Rental</u> <i><u>State Budget Acct. 80121 Travel</u></i></p> | <p>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.</p> |
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| <p><u>Account 52002—Local Travel – PSC Ground Transportation</u> <i><u>State Budget Acct.:</u></i> <i>80121 Travel</i> <i><u>City Budget Acct.:</u></i> <i>80087 452 NonOvernight Travel Expense Special</i> <u>Category Code</u> 781100000 Passenger transport</p> | <p>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.</p> |
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| <p><u>Account 52003—Local Travel – PSC Meals</u> <i><u>State Budget Acct. 80121 Travel</u></i></p> | <p>Record per-diem meal expense incurred and charged to a T Card / Net Card by PSC employees.</p> |
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Travel and Entertainment -- Local Travel (Non-PSC Travel)

Accts. 52051 - 52053

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| <p><u>Account 52051 Local Travel – Non-PSC Auto Rental</u> <i><u>State Budget Acct. 80121 Travel</u></i></p> | <p>Record rental car and parking and toll fees incurred and charged to a T Card / Net Card by non-PSC employees.</p> |
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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

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| <p><u>Account 52052—Local Travel – Non-PSC Ground Transportation</u></p> | <p>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.</p> |
| <p><i>State Budget Acct. 80121 Travel</i></p> | |

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| <p><u>Account 52053—Local Travel – Non PSC Meals</u></p> | <p>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.</p> |
| <p><i>State Budget Acct. 80121 Travel</i></p> | |

Board of Trustees

Acct. 52103

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

Travel and Entertainment -- Out-of-Town-Travel

Acct. 52201 - 52205

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

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

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| <p><u>Account 52203—Out of Town Travel –PSC Lodging</u></p> | <p>Record out-of-town lodging incurred and charged to a T Card / Net Card by PSC</p> |
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| <p><u>State Budget Acct. 80121 Travel</u></p> | <p>employees.</p> |
| <p><u>Account 52204—Out of Town Travel –PSC Ground Transportation</u> <u>State Budget Acct. 80121 Travel</u></p> | <p>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.</p> |
| <p><u>Account 52205—Out of Town Travel – PSC Meals</u> <u>State Budget Acct. 80121 Travel</u></p> | <p>Record out-of-town per-diem meal expense incurred and charged to a T Card / Net Card by PSC employees.</p> |

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SUBJECT:

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Out of Town Travel (Non-PSC Travels)

Accts. 52251 – 52255

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| <p><u>Account 52251 Out of Town Travel – Non-PSC Airfare</u> <u>State Budget Acct. 80121 Travel</u></p> | <p>Record airfare for out-of-town business travel, incurred and charged to a T Card / N Card by non-PSC employees.</p> |
| <p><u>Account 52252—Out of Town Travel – Non-PSC Auto Rental</u> <u>State Budget Acct. 80121 Travel</u></p> | <p>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.</p> |
| <p><u>Account 52253—Out of Town Travel – Non-PSC Lodging</u> <u>State Budget Acct.:</u> <i>80121 Travel</i> <u>City Budget Acct.:</u> <i>80088 454 Overnight Travel Expense Special</i> <u>Category Code</u> 9011000000 Hotels and Lodging</p> | <p>Record Use T Card / Net Card for lodging incurred while working out-of-town by PSC employees.</p> |

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| <p><u>Account 52254—Out of Town Travel – Non-PSC Ground Transportation</u> <u>State Budget Acct. 80121 Travel</u></p> | <p>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.</p> |
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| <p><u>Account 52255—Out of Town Travel – Non-PSC Meals</u> <u>State Budget Acct. 80121 Travel</u></p> | <p>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.</p> |
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GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

Out of Town Travel -- Board of Trustees Travel-

Accts. 52301 - 52302

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

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| <p><u>Account 52302—Out of Town Travel –Board of Trustees Auto Rental</u></p> | <p>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.</p> |
| <p><i><u>State Budget Acct. 80121 Travel</u></i></p> | |

Other Travel Related

Accts. 52351 - 52352

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| <p><u>Account 52351 Entertainment</u></p> <p><i><u>State Budget Acct.:</u></i> <i>80122 Contractual Services</i></p> | <p>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.</p> |
| <p><i><u>City Budget Acct.:</u></i> 80078 400 Other Services and Charges, General</p> | |
| <p><u>Category Codes</u></p> | |
| <p>821500000 Professional performers</p> | |
| <p>901300000 Performing arts</p> | |
| <p>901500000 Entertainment services</p> | |

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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

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| <p><u>Account 52352 Conference, Conventions, Seminars</u></p> <p><u>State Budget Acct.:</u> <i>80121 Travel</i></p> <p><u>City Budget Acct.:</u> <i>80088 454 Overnight Travel Expense Special</i></p> <p><u>Category Codes</u> 901200000 Travel facilitation 9999000500 Conference registration</p> | <p>Record the cost of travel agencies, chartering and tour arrangement services and travel document assistance. Additionally, record the cost of conference registration and materials.</p> |
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Official Representative

Accts. 52502 - 52503

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| <p><u>Account 52502 Business Meals</u></p> <p><u>State Budget Code</u></p> <p><u>City Budget Acct.:</u> <i>80998 Expenses (unbudgeted)</i></p> <p><u>Category Codes</u> 9010180210 Restaurant Meal service</p> | <p>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.</p> |
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| <p><u>Account 52503 Special Events, Ceremonies, Benefits</u></p> <p><u>State Budget Code</u></p> <p><u>City Budget Acct.:</u> <i>80998 400 Expenses (unbudgeted)</i></p> <p><u>Category Code</u> 9014190210 Special events, ceremonies</p> | <p>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.</p> |
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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

Professional Memberships and Fees

Account 52551, 52576

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| <p><u>Account 52551 Professional Memberships</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80080 403 Off Svc. Membership Dues Fees</p> <p><u>Category Codes</u> 9401161000 Professional standards review boards 9999000300 Memberships</p> | <p>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.</p> <p>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.</p> |
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| <p><u>Account 52576 Individual Professional Membership Fees</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80080 403 Off Svc. Membership Dues Fees</p> <p><u>Category Codes</u> 9410160000 Professional associations</p> | <p>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.</p> |
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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

Insurance and Taxes

Account 52601, 52602, 52606, 52607, 52608, - 52612

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| <p><u>Acct. 52601– Insurance Athletic</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80113 700 Fixed Charges General</i></p> <p><u>Category Codes</u> 8413160710 Liability Insurance for athletes</p> | <p>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.</p> |
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| <p><u>Account 52602 Insurance - Auto</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80113 700 Fixed Charges General</i></p> <p><u>Category Codes</u> 8413150300 Car or Truck Insurance</p> | <p>Record premiums for all insurance on vehicles owned or leased for road use by CUNY for its employees.</p> |
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SUBJECT:

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| <p><u>Account 52606 Insurance – Directors and Officers Insurance</u></p> <p><i><u>State Budget Acct.:</u></i> 80122 Contractual Services</p> <p><i><u>City Budget Acct.:</u></i> 80113 700 Fixed Charges General</p> <p><u>Category Codes</u> 8413151610 Directors and officers Insurance</p> | <p>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 8413151610, Directors and Officer Insurance.</p> |
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| <p><u>Account 52607 Insurance – General Liability</u></p> <p><i><u>State Budget Acct. 80122 Contractual Services</u></i></p> <p><i><u>City Budget Acct.:</u></i> 80113 700 Fixed Charges General</p> <p><u>Category Codes</u> 8413160700 Liability Insurance</p> | <p>Premiums for all General Liability insurance, including primary and excess policies.</p> |
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| <p><u>Account 52608 Insurance –Property</u></p> <p><i><u>State Budget Acct.:</u></i> 80122 Contractual Services</p> <p><i><u>City Budget Acct.:</u></i> 80113 700 Fixed Charges General</p> <p><u>Category Codes</u> 8413150000 Insurance services for property</p> | <p>Premiums for insurance on buildings equipment, and contents. Coverage could also include Boiler and Machinery coverage, as well as “Business Interruption Coverage”.</p> |
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| <p><u>Account 52609 Insurance –Other</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80113 700 Fixed Charges General</p> <p><u>Category Codes</u> 8413151700 Student International Travel Insurance</p> | <p>Premiums for an international travel policy that covers medical treatments for students studying overseas, when they become sick or injured.</p> |
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| <p><u>Account 52612 Services – Property, Parking, and Other Taxes</u></p> <p><u>State Budget Acct.</u></p> <p><u>City Budget Acct.:</u> 80998 Expenses (unbudgeted)</p> <p><u>Category Codes</u> 9316160100 Property Tax 9316160510 Parking Sales tax 9316160000 Taxes other than income tax</p> | <p>Record property taxes on university property using Category Code 9316160100, Property Tax.</p> <p>Record the cost of parking fees on CUNY owned or leased vehicles and the associated sales tax using Category Code 9316160510, Parking Sales Tax.</p> <p>Record taxes other than property taxes and parking sales taxes using Category Code 9316160000, Taxes other than income tax.</p> |
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Legal

Accts 52651 - 52652

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| <p><u>Account 52651 Services – Legal Fees</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80109 682 Professional Serv. Legal Services</p> <p><u>Category Codes</u> 8012000000 Legal services</p> | <p>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.</p> |
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| <p><u>Account 52653 Services –Legal Settlements</u></p> <p><u>State Budget Acct.</u> 80124 Fringe</p> <p><u>City Budget Acct.:</u> 80115 719 Judgment Claims Not Reportable</p> <p><u>Category Codes</u> 9211150100 Dispute mediation, negotiation or settlement</p> | <p>This account should only be used to record a settlement that has been agreed to by CUNY’s General Counsel</p> |
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Training and Lectures

Accts. 52701 - 52703

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| <p><u>Account 52701 Honorariums and Lecture Fees</u></p> <p><u>State Budget Acct.</u> 80124 Fringe</p> <p><u>City Budget Acct.:</u> 80078 400 Other Services and Charges, General</p> <p><u>Category Codes</u> 9013150000 Live Performances / Honoraria</p> | <p>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.</p> |
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| <p><u>Account 52702 Services Training</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80106 671 Training Program City Employees</p> <p><u>Category Codes</u> 8610000000 Vocational training 8611000000 Alternative educational systems</p> | <p>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).</p> |
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| <p><u>Account 52703 Training Programs</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80106 671 Training Program City Employees</p> <p><u>Category Codes</u></p> <p>8612000000 Educational institutions 8613000000 Specialized educational services 8614000000 Educational facilities</p> | <p>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).</p> |
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Recruitment, Advertising, Public Relations

Accts. 52751 - 52753

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| <p><u>Account 52751 Recruitment Expense</u></p> <p><u>State Budget Acct.</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80112 686 Professional Services Other</p> <p><u>Category Codes</u></p> <p>8011170000 Personnel recruitment 8011000000 Human resources services</p> | <p>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).</p> |
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| <p><u>Account 52752 Services, Advertising, Public Relations</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80085 417 Advertising</i></p> <p><u>Category Codes</u> 801400000 Marketing & distribution 821000000 Advertising</p> | <p>Record the cost of direct advertising and publicity in newspapers, radio, video, internet, magazines, periodicals, outdoor advertising, and related items.</p> |
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| <p><u>Account 52753 Promotions Expense</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80998 Expenses (unbudgeted)</i></p> <p><u>Category Codes</u> 8014160500 Promotional merchandise 9314181100 Promotional services</p> | <p>Record the cost of “giveaway” products (e.g., hats, caps, mugs, magnets, decals, pencils, pens) used to promote the university.</p> |
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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

Services, Professional and Contractual

Accts. 52801, 52802, 52804, 52806-52812, 52814 – 52816, 52818 - 52819

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| <p><u>Account 52801 Services, Accounting / Auditing</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80108 681 Prof. Services Acctg & Auditing</p> <p><u>Category Codes</u></p> <p>8411000000 Accounting & auditing 8411150200 Financial accounting services 8411150300 Tax accounting service 8411160100 Year-end audits 8411180200 Tax advisory services</p> | <p>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.</p> |
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| <p><u>Account 52802 Services, Actuarial</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80108 681 Prof. Services Acctg & Auditing</p> <p><u>Category Codes</u></p> <p>8113000000 Statistics</p> | <p>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.</p> |
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| <p><u>Account 52804 /Services, Armored Car</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80078 400 Other Services and Charges- General</p> <p><u>Category Codes</u> 9212150100 Armored car services</p> | <p>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.</p> |
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| <p><u>Account 52806 Services, Child Care</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80105 652 Day Care of Children</p> <p><u>Category Codes</u> 9111190200 Nanny or babysitting services</p> | <p>Record the cost of child care centers.</p> |
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| <p><u>Account 52807 Services, Cleaning</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80105 652 Day Care of Children</p> <p><u>Category Codes</u> 7611150100 Cleaning Services</p> | <p>Record the costs for general building and office cleaning and janitorial services provided under a contract.</p> |
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| <p><u>Account 52808 Services, Construction & Architect Engineer Consulting</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80078 400 Other Services and Charges, General</p> <p><u>Category Codes</u> 811000000 Professional engineering services 8110150800 Architectural engineering</p> | <p>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 811000000.</p> <p>Record the cost of external professional services to design, build, and maintain structures, machines, devices, systems, materials, and processes on CUNY campuses</p> |
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| <p><u>Account 52809 Services, Temporary</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80101 622 Temporary Services</p> <p><u>Category Codes</u> 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</p> | <p>Record the cost of temporary services provided by employment agencies.</p> |
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| <p><u>Account 52810 Services, Other Consulting</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80078 400 Other Services and Charges, General</p> <p><u>Category Codes</u></p> <p>771000000 Environmental management 801000000 Management advisory services</p> | <p>Record the cost of consulting services which are not described in other general ledger account code categories.</p> |
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| <p><u>Account 52811 Services, Health</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80078 400 Other Services and Charges, General</p> <p><u>Category Codes</u></p> <p>8511151200 Immunization services 8512000000 Medical practice 8513000000 Medical research</p> | <p>Record the costs for health services e.g., immunizations.</p> |
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| <p><u>Account 52812 Services, Info Technology</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80111 684 Prof. Serv. Computer Services</p> <p><u>Category Codes</u></p> <p>8111000000 Computer Services</p> | <p>Record the costs for external professional resources to assist CUNY’s information technology system implementation.</p> |
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| <p><u>Account 52814 Services, Security Guard / Services</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80100 619 Security Services</p> <p><u>Category Codes</u> 921000000 Public order & safety 921215040 Security Guard Services</p> | <p>Record the cost for security guard services to protect students and employees and preserve public order and safety.</p> |
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| <p><u>Account 52815 Services, Special</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80090 490 Special Services</p> <p><u>Category Codes</u> 4410160315 Shredding / record retention services</p> | <p>Record the cost of shredding / record /retention services.</p> |
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| <p><u>Account 52816 Services, Other</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80093 600 Contractual Services, General</p> <p><u>Category Codes</u></p> <p>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</p> | <p>Record the costs for external professionals or vendor services not provided for by any other object code.</p> |
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| <p><u>Account 52818 Services, Interpreter</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80079 402 Telephone and Other Comm.</p> <p><u>Category Codes</u></p> <p>9012170000 Guides and Interpreters 8211000000 Writing & translations</p> | <p>Record the costs of professional interpreters and translators (including hearing impaired interpreters).</p> |
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| <p><u>Account 52819 Services, Search</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80078 400, Other Services and Charges, General</i></p> <p><u>Category Codes</u> 801600000 Business admin services</p> | <p>Record the search costs for temporary, clerical and administrative services personnel.</p> |
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Bank, Investment Management and Credit Card Fees

Acct. 53001, 53004

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| <p><u>Account 53001 Bank , Investment Management, and Credit Card Fees</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80998, Expenses, (unbudgeted)</i></p> <p><u>Category Codes</u> 931515100 Administrative fees 841200000 Banking & investment 931515110 Credit card transaction fees</p> | <p>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.</p> <p>Record the cost of investment management fees incurred to Category Code 8412000000.</p> <p>Record the cost of credit card transaction fees charged by AMEX, VISA, and MasterCard to Category Code 9315151100.</p> |
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Utilities

Accts. 53051 – 53053, 53055, 53056

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| <p><u>Account 53051 Fuel Oil</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80065 109 Fuel Oil</p> <p><u>Category Codes</u> 8310160200 Supply of fuel oil</p> | <p>Record the cost of fuel oil consumed in heating, and or cooling in buildings owned by CUNY including the cost of transporting the oil.</p> |
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| <p><u>Account 53052 Natural Gas expenses</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80086 42C Heat Light and Power</p> <p><u>Category Codes</u> 8310160100 Supply of natural gas</p> | <p>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.</p> |
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| <p><u>Account 53053 Electricity expenses</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80086 42C Heat Light and Power</p> <p><u>Category Codes</u> 8310180000 Electric utilities</p> | <p>Record the cost of electricity consumed in heating and or cooling in buildings owned by CUNY.</p> |
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| <p><u>Account 53055 Steam</u></p> | <p>Record the cost of steam consumed in heating, and or cooling, in buildings owned</p> |
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| <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80086 42C Heat Light and Power</p> <p><u>Category Codes</u> 8310190300 District heating</p> | by CUNY. |
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| <p><u>Account 53056 Water and Sewer</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80117 736 Water and Sewer</p> <p><u>Category Codes</u> 8310000000 Water & Sewer (Utilities)</p> | Record the cost of water and sewer expenses in buildings owned by CUNY. |
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Facilities Maintenance

**Accts. 53101 – 53105, 53108 – 53109,
53113 – 53114**

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| <p><u>Account 53101 Maintenance -- Elevator</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80096 608 Maint and Rep General</p> <p><u>Category Codes</u> 7210150600 Elevator Maintenance</p> | Record the cost of elevator maintenance and inspection fees. |
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| <p><u>Account 53102 Maintenance – Exterminator</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80078 400 Other Services and Charges, General</i></p> <p><u>Category Codes</u></p> <p>7210210300 Exterminating 1019000000 Pest control products 1019000090 Pest control products-green</p> | <p>Record the cost of extermination service and pest control.</p> |
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| <p><u>Account 53103 Maintenance – Fire Alarm</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80096 608 Maint and Rep General</i></p> <p><u>Category Codes</u></p> <p>7210150900 Fire Protection Maintenance</p> | <p>Record the cost incurred for fire alarm maintenance and monitoring.</p> |
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| <p><u>Account 53104 Maintenance – General</u></p> <p><u>State Budget Acct.:</u> <u>80122 Contractual Services</u></p> <p><u>City Budget Acct.:</u> <u>80096 608 Maint and Rep General</u></p> <p><u>Category Codes</u></p> <p>7210290000 Facilities Maintenance/Repair 7210150000 Building Maintenance 7215130000 Painting and paper hanging services 7210330100 Parking lot or road maintenance or repairs or services.</p> | <p>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.</p> <p>Record the cost to paint and hang wallpaper using Category code 7215130000, <i>Painting and paper hanging services.</i></p> <p>Record the cost to maintain parking lot and adjacent roads including repaving and snow removal using Category code 72103330100, <i>Parking lot or road maintenance or repairs or services.</i></p> |
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| <p><u>Account 53105 Maintenance – Heating, Ventilation and Air Conditioning (HVAC)</u></p> <p><u>State Budget Acct.:</u> <u>80122 Contractual Services</u></p> <p><u>City Budget Acct.:</u> <u>80096 608 Maint and Rep General</u></p> <p><u>Category Codes</u></p> <p>7210151100 HVAC Maintenance</p> | <p>Record the cost incurred for heating, cooling, plumbing, ventilation and air conditioning services.</p> |
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| <p><u>Account 53108 Maintenance –Security System</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80096 608 Maint and Rep General</i></p> <p><u>Category Codes</u> 4617000020 Security surveillance and detection</p> | <p>Record the cost to maintain security surveillance and detection systems.</p> |
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| <p><u>Account 53109 Landscaping</u></p> <p><u>State Budget Acct. 80122 Contractual Services</u></p> <p><u>City Budget Acct.:</u> <i>80078 400 Other Services and Charges, General</i></p> <p><u>Category Codes</u> 1015000000 Seeds bulbs seedlings cuttings 1017000000 Fertilizer nutrients herbicide 1112000000 Non edible plant forestry products 3012000000 Roads & landscaping 7011000000 Horticulture 7210290200 Landscaping services</p> | <p>Record the cost incurred for landscaping materials including sod, fertilizer, shrubs, saplings, bushes, and the cost of landscaping services (grass cutting, pruning, planting).</p> |
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| <p><u>Account 53113 Waste Removal</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80102 624 Cleaning Services</i></p> <p><u>Category Codes</u> 7612000000 Waste disposal & treatment 7612000080 Waste disposal & treatment - Hazardous</p> | <p>Record the cost incurred for waste disposal and treatment for both hazardous and non-hazardous materials.</p> |
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| <p><u>Account 53114 Maintenance Escalator–</u></p> <p><u>State Budget Acct.</u></p> <p><u>City Budget Acct.:</u> <i>80096 608 Maint and Rep General</i></p> <p><u>Category Codes</u> 7215404600 Escalator Maintenance</p> | <p>Record the cost incurred for escalator maintenance and inspection fees.</p> |
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GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

Automotive

Acct. 53151

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| <p><u>Account 53151 Auto Maintenance & Supplies</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80062 105 Automotive Supplies & Materials</i></p> <p><u>Category Codes</u></p> <p>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</p> | <p>Record the cost incurred for auto maintenance and supplies including gasoline for both City and non-city employees.</p> <p>Record the cost incurred for auto maintenance paid to City employees. (Category Code:7818150000).</p> <p>Record the cost incurred for auto maintenance paid to non- City employees. (Category Code:7818150010).</p> |
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Telecommunications

Accts. 53201

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| <p><u>Account 53201 Telephone Service and Maintenance</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80079 402 Telephone & Other Comm</i></p> <p><u>Category Codes</u></p> <p>8311150100 Local telephone service 8311000000 Telecommunications media services 8311160300 Cellular telephone services 7210330200 Telecom Equipment Maintenance 8116000000 Information Tech Service Delivery</p> | <p>Record the monthly cost of local telephone equipment and line rental using Category code: 8311150100, Local telephone service.</p> <p>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.</p> <p>Record the monthly cost for cellular telephone equipment using Category code: 8311160300 Cellular telephone service</p> <p>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.</p> |
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Rental

Accts. 53251 – 53254, 53256

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| <p><u>Account 53251 Rentals --Building</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80084 414 Rentals, Land, Bldgs. Structures</i></p> <p><u>Category Codes</u></p> <p>8013000000 Real estate services 8013150000 Lease and rental of property or building</p> | <p>Record the cost of rental for leasing buildings, office space, classroom space, etc.</p> |
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| <p><u>Account 53252 Rentals –Presidential Housing</u></p> <p><i><u>State Budget Acct.</u></i> 80122 Contractual Services</p> <p><i><u>City Budget Acct.:</u></i> 80084 414 Rentals, Land, Bldgs. Structures</p> <p><u>Category Codes</u> 8013150100 Residential rental</p> | <p>Record the cost of residential rentals for executives based on employment agreements.</p> |
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| <p><u>Account 53253 Rentals – General Equipment</u></p> <p><i><u>State Budget Acct.</u></i> 80122 Contractual Services</p> <p><i><u>City Budget Acct.:</u></i> 80082 412 Rentals of Misc. Equipment</p> <p><u>Category Codes</u> 7214170000 Construction machinery and equipment rental</p> | <p>Record the cost of general equipment rental including construction machinery and equipment rental or leasing services .</p> |
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| <p><u>Account 53254 Rentals – Office Equipment</u></p> <p><i><u>State Budget Acct.</u></i> <i>80122 Contractual Services</i></p> <p><i><u>City Budget Acct.:</u></i> <i>80082 412 Rentals of Misc. Equipment</i></p> <p><u>Category Codes</u></p> <p>8016180000 Office equipment rental or leasing services</p> <p>8111240000 Computer hardware rental or leasing service</p> <p>8111250000 Computer software rental or leasing service</p> <p>8016180100 Photocopier rental or leasing service</p> | <p>Record the cost of office equipment rentals including computer hardware and software and photocopiers, e.g. XEROX, Konica Minolta.</p> |
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| <p><u>Account 53256 Rentals – Other</u></p> <p><i><u>State Budget Acct.</u></i> <i>80122 Contractual Services</i></p> <p><i><u>City Budget Acct.:</u></i> <i>80082 412 Rentals of Misc. Equipment</i></p> <p><u>Category Codes</u></p> <p>8013000010 Rental Other</p> <p>8013150310 Land lease or rental</p> | <p>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.</p> <p>Record the cost of athletic field rental to Category Code 801315030, Land lease or rental</p> |
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| <p><u>Account 53257 Rentals -- Dormitory Housing</u></p> <p><u>State Budget Acct.</u></p> <p><u>City Budget Acct.:</u> 80098 Expenses (unbudgeted)</p> <p><u>Category Codes</u> 7211110410 Dormitory Housing Rental</p> | <p>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).</p> |
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Other Operating Expenses -- Administrative Expenses

Collection Costs

Acct. 53301

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| <p><u>Account 53301 Collection Agency Costs</u></p> <p><u>State Budget Acct.:</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80098 Expenses (unbudgeted)</p> <p><u>Category Codes</u> 8410170400 Debt Collection services - Primary 8410170410 Debt Collection services –Secondary 8410170420 Tax Offset – Collection costs</p> | <p>Record the collection costs related to ICR for senior colleges and LGS for community colleges using Category Code: 8410170400 Debt Collection Services – Primary.</p> <p>Record the collection costs related to ACT using Category Code: 8410170401 – Debt Collection Services – Secondary.</p> <p>Record the collection costs related to Tax offset transactions with New York State using Category Code: 8410170420 – Tax Offset – Collection costs.</p> |
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Other Administrative Expenses

Acct. 53354

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| <p><u>Account 53354 Miscellaneous Administrative Fees</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80061 100 Supplies and Materials General</i></p> <p><u>Category Codes</u></p> <p>8412160060 Remittance ADP Transit Processing Fee</p> <p>8412160610 Research Foundation Surcharge</p> <p>8412160620 Filing fees</p> <p>8412160630 Miscellaneous Administrative Fees</p> | <p>Record the Transit Processing fees charged by ADP by using Category Code: 8412160060 Remittance, ADP Transit Processing Fee.</p> <p>Record the Research Foundation Surcharge by using Category Code: 8412160060 Research Foundation Surcharge.</p> <p>Record the cost of visa and passport filing fees and services and other miscellaneous fees by using Category Code 8412160062, Filing Fees</p> <p>Record Miscellaneous Administrative Expenses by using Category Code 8412160063, Miscellaneous Administrative Fees</p> |
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Fundraising

Accts. 53402 - 53403

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| <p><u>Account 53402 Special Events</u></p> <p><u>State Budget Acct.:</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80078 400 Other Services and Charges, General</i></p> <p><u>Category Codes</u></p> <p>8014160700 Events, management</p> <p>8014190220 Meetings, events, reunion alumni events</p> <p>9014150300 Exhibitions</p> | <p>Record the cost of University special events using Category Code 8014160700, Events Management.</p> <p>Record the cost of reunions, and alumni events by using Category Code 8019190201, Meetings, events, reunion alumni events.</p> <p>Record the cost of all exhibitions by using Category Code 90151503 Exhibitions.</p> |
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SUBJECT:

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| <p><u>Account 53403 Fundraising Expense</u></p> <p><i><u>State Budget Acct.:</u></i> 80120 <i>Supplies and Materials</i></p> <p><i><u>City Budget Acct.:</u></i> 80061 100 <i>Supplies and Materials General</i></p> <p><u>Category Codes</u> 8014190200 Meeting events</p> | <p>Record the cost of fundraising.</p> |
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Graduation and Commencement

Acct. 53501

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| <p><u>Account 53501 Commencement / Ceremonies / Balls and related expenses</u></p> <p><i><u>State Budget Acct.:</u></i> 80120 <i>Supplies and Materials</i></p> <p><i><u>City Budget Acct.:</u></i> 80098 <i>Expenses (unbudgeted)</i></p> <p><u>Category Codes</u> 8014190210 Commencement and other ceremonies 6010160600 Diplomas 6010160100 Educational certificates or diplomas 5510115320 Graduation album / yearbook</p> | <p>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.</p> <p>Record the cost of educational certificates, diplomas using Category code 6010160600, Diplomas</p> <p>Record the cost of graduation related albums / yearbooks using Category Code 5510115320, Graduation album / yearbook.</p> |
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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

Music

Acct. 53551 - 53552

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| <p><u>Account 53551 Music Instruments, parts & performances</u></p> <p><u>State Budget Acct.:</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80098 Expenses (unbudgeted)</i></p> <p><u>Category Codes</u></p> <p>9013150010 Live music performances 9013150400 Concerts 6013000000 Music Instrument and parts</p> | <p>Record the cost of musical performances, including musical instruments and repairs.</p> |
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| <p><u>Account 53552 Music Licensing</u></p> <p><u>State Budget Acct.</u> <i>80120 Supplies and Materials</i></p> <p><u>City Budget Acct.:</u> <i>80098 Expenses (unbudgeted)</i></p> <p><u>Category Codes</u></p> <p>8012160410 Trademark or Copyright law</p> | <p>Record the cost of copyrights related to music.</p> |
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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

Other Expenses

Accts. 53610, 53620, 53650

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| <p><u>Account 53610 Other Expenses</u></p> <p><i>State Budget Acct.</i> <i>80125 Indirect Costs</i></p> <p><i>City Budget Acct.:</i> <i>80092 499 Other Expenditures General</i></p> <p><u>Category Code</u> 0000000900 Intra-city Payments</p> | <p>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.</p> <p>These transactions are not processed through the CUNYfirst AP module.</p> |
| <p><u>Account 53620 SF Cashier Over / Under</u></p> <p><u>No Category Code</u></p> | <p>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.</p> |
| <p><u>Account 53650 Bursar / Cashier Difference</u></p> <p><u>No Category Code</u></p> | <p>Manual entry to record a difference between the bank deposit recorded in the General Ledger and the Bank Statement / Receipt noting a differing amount.</p> |

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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

Athletic Expenses

Accts. 53801

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| <p><u>Account 53801 Athletic Expenses</u></p> <p><u>State Budget Acct.</u> 80120 Supplies and Materials</p> <p><u>City Budget Acct.:</u> 80998 Expenses (unbudgeted)</p> <p><u>Category Codes</u></p> <p>4922000000 Sports equipment and accessories 4323200310 Sports games officiating expense 4323200320 Sports games tournament expense 4910000000 Collectibles & awards 9412151210 College sports clubs expenses</p> | <p>Record the cost of Athletic Training Supplies and, Athletic Trainer Service and Athletic Uniforms by using Category Code 4922000000, Sports equipment and accessories.</p> <p>Record the cost of officiating expenses for games by using Category Code 4323200301, Sport games officiating expense.</p> <p>Record the cost of tournament expenses for games by using Category Code 4323200302, Sport games tournament expense.</p> <p>Record the cost of trophies and awards for athletic endeavors by using Category Code 4910000000, Collectibles and Awards.</p> <p>Record the cost of physical exams, and athletic program / entry fees by using Category Code 9412151210, College sports clubs expenses.</p> |
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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

**Non-Capital Equipment, Furniture,
Computer Hardware & Software**

Accts. 53902-53912

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| <p><u>Account 53902 Office Furniture < \$5K</u></p> <p><u>State Budget Acct.</u> 80123 Equipment</p> <p><u>City Budget Acct.:</u> 80072 314 Office Furniture</p> <p><u>Category Codes</u></p> <p>561000000 Furniture and Fixtures <\$5K 561100000 Commercial furniture 561100090 Commercial furniture – Green 561200000 Instructional furnishing 521300000 Window treatments</p> | <p>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.</p> |
| <p><u>Account 53903 Office Equipment < \$5K</u></p> <p><u>State Budget Acct.</u> 80123 Equipment</p> <p><u>City Budget Acct.:</u> 80073 315 Office Equipment</p> <p><u>Category Codes</u></p> <p>441000000 Office machines <\$5K 451000000 Printing equipment 451100000 Audio visual equipment<\$5K 451200000 Photo, film, video equipment 432200000 Network Communication accessories<\$5K 461900000 Fire protection <\$5K 521600000 Consumer electronics <\$5K 271400000 Auto spec Tools <\$5K 411000000 Lab & science equip <\$5K</p> | <p>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.</p> |

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| <p><u>Account 53904 Athletic Equipment < \$5K</u></p> <p><i><u>State Budget Acct.</u></i> <i>80123 Equipment</i></p> <p><i><u>City Budget Acct.:</u></i> <i>80068 300 Equipment General</i></p> <p><u>Category Codes</u> 492000000 Fitness equip</p> | <p>Record the cost of athletic equipment (e.g. equipment needed to participate in a particular sport) if the cost is less than \$5,000.</p> |
| <p><u>Account 53906 Security Equipment < \$5K</u></p> <p><i><u>State Budget Acct.</u></i> <i>80123 Equipment</i></p> <p><i><u>City Budget Acct.:</u></i> <i>80074 319 Security Equipment</i></p> <p><u>Category Codes</u> 461700000 Security equip. <\$5K 4617000080 Security equip. -Hazardous<\$5K 551218000 Identification documents</p> | <p>Record all security equipment (e.g. video monitoring systems) that cost less than \$5,000 using Category Code 461700000, Security equipment <\$5K.</p> <p>Record all identification documents (e.g. identification cards and supplies) using Category code 551218000, Identification documents</p> |

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| <p><u>Account 53907 Medical Laboratory Surgical Equipment < \$5K</u></p> <p><i><u>State Budget Acct.</u></i> <i>80123 Equipment</i></p> <p><i><u>City Budget Acct.:</u></i> <i>80071 307 Medical Surgical and Lab Equipment</i></p> <p><u>Category Codes</u> 4219000000 Medical facility products 4220000000 Medical diagnostic products</p> | <p>Record all medical and laboratory surgical equipment that is less than \$5,000.</p> |
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| <p><u>Account 53908 Motor Vehicles < \$5K</u></p> <p><i><u>State Budget Acct.</u></i> <i>80123 Equipment</i></p> <p><i><u>City Budget Acct.:</u></i> <i>80070 305 Motor Vehicles</i></p> <p><u>Category Codes</u> 2510000000 Motor vehicles < \$5K 2518000000 Vehicle bodies & trailers</p> | <p>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.</p> <p>Motor vehicles intended exclusively for instruction should be recorded as educational equipment.</p> |
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| <p><u>Account 53909 Telecom Equipment < \$5K</u></p> <p><i><u>State Budget Acct.</u></i> <i>80123 Equipment</i></p> <p><i><u>City Budget Acct.:</u></i> <i>80068 300 Equipment General</i></p> <p><u>Category Codes</u> 4319160000 Personal communications device accessories or parts</p> | <p>Record the cost of mobile phones, pager, desk land line phones, phone extension cords, face plates , handset cords, handsets, deadeast ear or speaker that cost less than \$5,000.</p> |
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| <p><u>Account 53910 Software <\$5K</u></p> <p><u>State Budget Acct.</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 80078 400 Other Services and Charges General</p> <p><u>Category Codes</u> 4323000000 Software <\$5K</p> | <p>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.</p> <p>Computer software is a generic term for organized collections of computer data and instructions, often broken into two major categories: <i>System software</i> that provides the basic non-task specific functions of the computer and <i>Application software</i> which is used to accomplish specific tasks.</p> |
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| <p><u>Account 53911 Other equipment</u></p> <p><u>State Budget Acct.</u> 80123 Equipment</p> <p><u>City Budget Acct.:</u> 80068 300 Equipment General</p> <p><u>Category Codes</u></p> <p>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</p> | <p>Record the cost of all other equipment items which cannot be recorded in the following General Ledger accounts:</p> <p>53902 Office Furniture < \$5K</p> <p>53903 Office Equipment < \$5K</p> <p>53904 Athletic Equipment <\$5K</p> <p>53906 Security Equipment <\$5K</p> <p>53907 Medical Laboratory, Surgical Equipment <\$5K</p> <p>53908 Motor Vehicles <\$5K</p> <p>53909 Telecom Equipment <\$5K</p> <p>53910 Software Equipment <\$5K</p> <p>53912 Computer Hardware <\$5K</p> |
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| <p><u>Account 53912 Computer Hardware <\$5K</u></p> <p><u>State Budget Acct.</u></p> <p><u>City Budget Acct.:</u></p> <p><u>Category Codes</u></p> <p>4321000102 Computer hardware <5K</p> <p>4321000192 Computer hardware Green <\$5K</p> <p>4321160002 Computer accessories<\$5K</p> <p>4321211002 Multi-function printer <\$5K</p> | <p>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.</p> <p>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).</p> <p>Note that Category Codes ending in the suffix “2” have been identified as “sensitive” purchases which will be tagged and inventoried.</p> <p>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.</p> <p>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.</p> |
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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

Maintenance and Licenses

Accts. 54001 – 54002, 54004 – 54006, 54010, 54250

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| <p><u>Account 54001 Maintenance – Office Equipment</u></p> <p><i><u>State Budget Acct.</u></i> 80122 Contractual Services</p> <p><i><u>City Budget Acct.:</u></i> 80097 612 Office Equipment Maintenance</p> <p><u>Category Codes</u> 721540660 Office Equipment Maintenance</p> | <p>Record the cost of all maintenance related to office equipment including photocopier (e.g. Konica Minolta, Xerox) and reprographic.</p> |
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| <p><u>Account 54002 Maintenance – Computer Equipment</u></p> <p><i><u>State Budget Acct.</u></i> 80122 Contractual Services</p> <p><i><u>City Budget Acct.:</u></i> 80098 613 Data Processing Eqpmt Maintenance</p> <p><u>Category Codes</u> 8111230300 Computer Equipment Maintenance</p> | <p>Record the cost of computer hardware equipment maintenance.</p> |
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SUBJECT:

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| <p><u>Account 54004 Maintenance –Record Storage</u></p> <p><i><u>State Budget Acct.</u></i> 80122 Contractual Services</p> <p><i><u>City Budget Acct.:</u></i> 80096 608 Maintenance & Repair General</p> <p><u>Category Codes</u> 781300000 Storage</p> | <p>Record the cost of all record storage.</p> |
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| <p><u>Account 54005 Maintenance –Software</u></p> <p><i><u>State Budget Acct.</u></i> 80122 Contractual Services</p> <p><i><u>City Budget Acct.:</u></i> 80096 608 Maintenance & Repair General</p> <p><u>Category Codes</u> 8111230300 Software Licenses < 12 months</p> | <p>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.</p> |
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| <p><u>Account 54006 Maintenance –Air Management systems < \$25K</u></p> <p><i><u>State Budget Acct.</u></i> 80123 Equipment</p> <p><i><u>City Budget Acct.:</u></i> 80068 300 Equipment General</p> <p><u>Category Codes</u> 4010000000 HVAC equipment</p> | <p>Record the cost of all maintenance related to air management systems.</p> |
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| <p><u>Account 54010 Maintenance – Grounds Maintenance < \$25K</u></p> <p><i><u>State Budget Acct.</u></i> <i>80123 Equipment</i></p> <p><i><u>City Budget Acct.:</u></i> <i>80096 608 Maintenance & Repair General</i></p> <p><u>Category Codes</u> 7013000000 Land management & protection</p> | <p>Record the cost of all grounds maintenance with a cost equal to or greater than \$25,000.</p> |
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| <p><u>Account 54205 Student Metro Card</u></p> <p><i><u>State Budget Acct.</u></i> <i>80125 Indirect Costs</i></p> <p><i><u>City Budget Acct.:</u></i> <i>80091 493 Financial Assistance College Students</i></p> <p><u>Category Codes</u> 7811160010 Railway transportation – Metro Card</p> | <p>Record the cost of 30-day unlimited Metro Cards provided to students that sign a student success agreement and adhere to certain guidelines.</p> |
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SUBJECT:

GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

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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| <p><u>Account 55001 Construction Expense =>\$25K</u></p> <p><u>State Budget Acct.</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 800107 676 Maintenance, Operation of Infrastructure</p> <p><u>Category Codes</u></p> <p>7213000000 General building construction 3023000000 Portable structures 3024000000 Portable structure building parts 3022000000 Permanent structures</p> | <p>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.</p> |
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| <p><u>Account 55002 Building Improvements =>\$25K</u></p> <p><u>State Budget Acct.</u> 80122 Contractual Services</p> <p><u>City Budget Acct.:</u> 800107 676 Maintenance, Operation of Infrastructure</p> <p><u>Category Codes</u></p> <p>7211114001 Building Improvements>\$25K</p> | <p>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.</p> |
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| <p><u>Account 55003 Leasehold Improvements</u> <u>=>\$25K</u></p> <p><u>State Budget Acct.</u></p> <p><u>City Budget Acct.:</u> 80098 Expenses (unbudgeted)</p> <p><u>Category Codes</u> 801315001 Leasehold improvement</p> | <p>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.</p> |
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| <p><u>Account 55004 Capital Equipment =>\$5K</u></p> <p><u>State Budget Acct.</u> 80123 Equipment</p> <p><u>City Budget Acct.:</u> 80073 315 Office Equipment</p> <p><u>Category Codes</u></p> <p>441000001 Office machines =>\$5K 432200001 Network Communication accessories =>\$5K 521600001 Consumer electronics =>\$5K 432102001 Smart Classroom =>\$5K 461900001 Fire protection =>\$5K</p> | <p>Record capital equipment such as <i>Smart Classroom</i> 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.</p> <p><i>Smart Classrooms</i> are defined as college campus classrooms enhanced with presentation technology. These <i>Smart Classrooms</i> 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 <i>Smart Classrooms</i> by using Category Code 4321020001.</p> <p>All of the initial costs associated with setting up the <i>Smart Classroom</i>, including shipping and set up should be included.</p> |
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| <p><u>Account 55005 Furnishings=>\$5K</u></p> <p><u>State Budget Acct.</u> 80123 Equipment</p> <p><u>City Budget Acct.:</u> 80072 314 Office Furniture</p> <p><u>Category Codes</u> 561000001 Furniture and Fixtures =>\$5K</p> | <p>Record furniture with a cost greater than or equal to \$5,000.</p> |
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| <p><u>Account 55006 Computer Hardware= >\$5K</u></p> <p><u>State Budget Acct.</u> 80123 Equipment</p> <p><u>City Budget Acct.:</u> 80075 332 Purchasing Data Processing Equip.</p> <p><u>Category Codes</u> 4321000001 Computer equipment =>\$5K 4321000091 Computer equipment – Green =>\$5K 4321160001 Computer accessories=>\$5K 4321211001 Multi-functional printers =>\$5K</p> | <p>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.</p> <p>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).</p> <p>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.</p> <p>Record the cost of a device that consolidates the functionality of a printer, copier, scanner and/or fax into one machine using Category</p> |
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| <p><u>Account 55007 Computer Software =>\$5K</u></p> <p><u>State Budget Acct.</u> <i>80122 Contractual Services</i></p> <p><u>City Budget Acct.:</u> <i>80078 400 Other Services and Charges, General</i></p> <p><u>Category Codes</u> 8111180501 Software License & Support=>\$5K 4323000001 Software =>\$5K</p> | <p>Code 4321211001, Multifunctional Printer =>\$5K.</p> <p>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).</p> |
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| <p><u>Account 55010 Other Equipment =>\$5K</u></p> <p><u>State Budget Acct.</u> <i>80123 Equipment</i></p> <p><u>City Budget Acct.:</u> <i>80073 315 Office Equipment</i></p> <p><u>Category Codes</u> 4511000001 Audio visual equipment =>\$5K</p> | <p>Record all equipment with a cost equal to or greater than \$5,000 which cannot be recorded to:</p> <p>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</p> |
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| <p><u>Account 55011 Motor Vehicles =>\$5K</u></p> <p><u>State Budget Acct.</u> <i>80123 Equipment</i></p> <p><u>City Budget Acct.:</u> <i>80070 305 Motor Vehicles</i></p> <p><u>Category Codes</u></p> | <p>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.</p> |
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| 2510000001 Motor vehicles =>\$5K | |
| 2510000091 Motor vehicles -Green =>\$5K | |

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SUBJECT:

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| <p><u>Account 55012 Security equipment =>\$5K</u></p> <p><i><u>State Budget Acct.</u></i> 80123 Equipment</p> <p><i><u>City Budget Acct.:</u></i> 80074 319 Security Equipment</p> <p><u>Category Codes</u> 4617000001 Security equip=>\$5K 4616000001 Public safety & control =>\$5K</p> | <p>Record all security equipment with a cost greater than or equal to \$5,000.</p> |
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| <p><u>Account 55013 Medical Lab equipment=>\$5K</u></p> <p><i><u>State Budget Acct.</u></i> 80123 Equipment</p> <p><i><u>City Budget Acct.:</u></i> 80071 307 Medical, Surgical and Lab Equipmnt.</p> <p><u>Category Codes</u> 4217000001 Medical Lab equip =>\$5K 4110000001 Lab and science equipment =>\$5K</p> | <p>Record the cost of all medical lab science equipment with a cost greater than or equal to \$5,000.</p> |
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| <p><u>Account 55014 Telecommunications =>\$5K</u></p> <p><i><u>State Budget Acct.</u></i> 80123 Equipment</p> <p><i><u>City Budget Acct.:</u></i> 80069 302 Telecommunications Equipment</p> <p><u>Category Codes</u> 4319000001 Communications Devices =>\$5K</p> | <p>Record the cost of all telecommunication devices greater than or equal to \$5,000.</p> |
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SUBJECT:

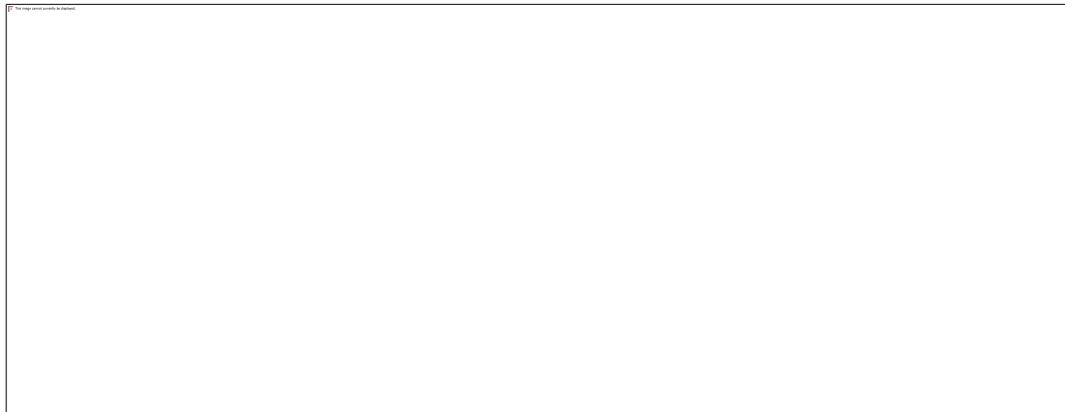
GENERAL LEDGER CHART OF ACCOUNTS – OPERATING EXPENSES

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| <p><u>Account 55017 Capitalized Other</u></p> <p><u>State Budget Acct.</u> <u>80123 Equipment</u></p> <p><u>City Budget Acct.:</u></p> <p><u>No Category Code</u></p> | <p>Record the cost of purchases which should be capitalized and which have not been described by other General Ledger accounts.</p> |
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5. 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.

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