Repair and Maintenance Expense Account Coding Guidance

Account	Expense Account Name	Description	Guidance
616001 616802 616803	I/T Communications I/T Communic Equip Non Cap Telecom Equip	Used to record costs for communications equipment, such as telephone equipment, routing equipment and network software. It may also include tax, maintenance and related training costs.	Includes maintenance and warranty agreements.
616002 616804	I/T Hardware Non Cap Comp Equip	Used to record expenditures for non-communication equipment, including laptops/desktops, printers, monitors, servers, etc., and for related maintenance costs.	Includes maintenance and warranty agreements.
616003 616805 616807 616808 616811 616812 616813	IT Software IT Software Purchase (cap) NI Software Purch Cap Instruction Software Purch NC Instructional Software/Lic Instructional Software/Lic Non Instructional Software Purch NC Non Instruct	To record expenditures for IT software, including maintenance costs related to the use of the software.	Includes maintenance and warranty agreements.
613001	Contractual Services	To record expenditures made pursuant to a formal agreement executed between the CSU and the provider of services. A formal agreement (as opposed to a purchase order) is used when detailed specifications are required, where there is a deviation from the CSU's standard contract provisions, where issues of risk need to be addressed and/or where services will be provided over an extended period of time. The value of any individual contract is generally significant (such as for a major project). Reimbursement of vendor travel costs, if a provision of the agreement, is also charged to this object code. **Contractual Services should be used when there is no other object code which more specifically describes the service being procured. Therefore, IT-related contracts, such as those for software and hardware maintenance, should be recorded using more detailed object codes (see 616XXX codes.) Likewise, facilities maintenance and repairs should be recorded in 660021 or 660821, Facilities Repairs & Maintenance. Because equipment repairs is not given a separate object code, these costs can be recorded in this object code or object code 660003, Supplies & Services; the choice depends on the complexity of the agreement.** Contractual Services is distinguished from Supplies & Services by the complexity of the transaction. Object code 660003 should be used when the services to be rendered are simple in nature and short in duration.	Includes copier maintenance contracts and overage charges. Note: Computer and phone equipment maintenance should post to 616XXX, not here.
660003 660955	Supplies and Services Vehicle Maintenance	Used to record consumable items employed in the normal course of business (such as office supplies) and services which are simple in nature and short in duration (e.g., locksmith engaged for a single assignment). Acquisitions of items/services charged to this object code are generally evidenced by a purchase order and not a formal agreement. Services requiring more complex contractual provisions should be charged to Contractual Services, object code 613001 (see definition for object code 613001 to distinguish services chargeable to it versus services chargeable to object code 660003). Can be used for equipment repairs and maintenance if the service otherwise fits the object code's definition, but should not be used for IT-related services or facilities repairs and maintenance as more specific object codes are available for these costs. Likewise, object code is used to record cost of supplies where no other, more specific object code is available. For example, IT-related supplies (software and hardware) should be charged to the appropriate object code in the 616XXX series.	Commonly used for occasional repair and maintenance of non-IT equipment where no formal agreement (contract) exists. For contracts, see 613001 Contractual Services.