

Frequently Used

Account Codes

For ProCard Purchases

Introduction

The purpose of this guide is to provide descriptions on the most frequently used account codes and brief explanations for proper use of these codes.

Have questions, comments or concerns?

Please contact Elicia Rankin, ProCard Program Administrator at 325-942-2012 or elicia.rankin@angelo.edu

7201 – Membership Dues

Purpose: to record authorized payments of annual membership dues to professional or non-professional organizations. This code includes but is NOT limited to:

- Fees (membership)
- Membership Dues

***** Note Membership requests must be approved by the appropriate vice president and must include a benefit statement to the university. Refer to OP 14.05 (13)**

7203 - REGISTRATION FEES

Purpose: to record the payment of registration fees and other expenses for training and conferences attended by employees. This code includes:

- **Reference Materials included with seminar/conference registration fees**
- **Mandatory meal and lodging expenses when packaged with a registration fee**
- **Registration Fees**
- **Seminars**

7204 – Insurance Premiums & Deductibles

Purpose: to record the payments of authorized insurance premiums not requiring approval from the Attorney General's Office and/or the State Board of Insurance. This code includes, but is NOT limited to:

- **Automobile (insurance premiums)**
- **Insurance Deductibles**
- **Insurance Premiums (malpractice)**

7210 - FEES & OTHER CHARGES

Purpose: to record payment of authorized fees. This code includes, but is NOT limited to:

- **Access/Download Fees**
- **Breeding Fees**
- **Certified Document Copy Fee**
- **Copyright Fees**
- **Domain Name Rights**
- **Exam Fee**
- **Inspection Fee**
- **Late fee on Chartwell's Invoice**
- **National Park Use Fee**
- **Patent**
- **Registration Fees (cattle, horses)**
- **Restocking Fees**
- **State Park (usage fee)**

7243 – Educational/Training Services

Purpose: to record payment for educational and training services, including professionally conducted training, when the intended primary recipients are state employees.

This code includes:

- **Audio Conference**
- **Webinars**

7249 – Veterinary Services

Purpose: to record payment for veterinary services. Charges may include other expenses if specified in the contract. Travel expenses incurred by vendor should be included as part of the total cost of services. This code includes, but is NOT limited to:

- **Brucellosis Testing (animal health)**
- **Vaccination (animals)**
- **Veterinary Services**

7262 – Personal Property -

Maintenance & Repair of

Computer Software

Purpose: to record payment for the maintenance and repair of computer software. This code includes, but is NOT limited to:

- **Computer Software (maintenance)**
- **Debugging Software**
- **Maintenance (computer software)**
- **Maintenance (software rented)**
- **Maintenance (software)**
- **Software (telephone support)**
- **Software Maintenance**
- **Software Maintenance (debugging)**
- **Software Maintenance (extended warranty)**
- **Software Maintenance (programming)**
- **Telephone Support (software maintenance)**

7266 – Real Property –

Buildings – Maintenance &

Repair – Expensed

Purpose: to record payment for the maintenance and repair of buildings. This code includes, but is NOT limited to:

- **Air Conditioning System (maintenance) - building**
- **Blinds Maintenance (interior decoration, buildings)**
- **Boiler (maintenance)**
- **Carpet Repair**
- **Cleaning (building)**
- **Electrical Repairs**
- **Exterior Decoration (buildings)**
- **Fire Alarm System (maintenance)**
- **Maintenance (Building, boiler, electrical, elevator, heating system, plumbing, roofing, security system, smoke alarm system)**

7267 – Personal Property –

Maintenance & Repair of

Computer Equipment

Purpose: to record the payment for the maintenance and repair of computer equipment. This code includes labor with or without parts and includes a part if the invoice includes labor with part(s). This code includes, but is NOT limited to:

- **Computer (maintenance or repair)**
- **Computer Equipment (maintenance or repair)**
- **Computer Hardware (maintenance or repair)**
- **Computer Printer Cartridge (recharge)**
- **Disk Drive (maintenance or repair)**
- **Extended Warranty (computer equipment) - expensed**
- **Hard Disk Drive (maintenance or repair)**
- **iPad / Electronic Tablet repair**
- **Labor (computer equipment repair or maintenance)**
- **Maintenance (computer)**
- **Modem (maintenance or repair)**
- **Printers (computer maintenance or repair)**
- **Router (maintenance or repair)**

7273 – Reproduction &

Printing Services

Purpose: to record payment for purchased reproduction and printing services. This code includes, but is NOT limited to:

- **Book/Thesis Binding**
- **Customized Forms**
- **Developing of Photos**
- **Imaging Services**
- **Lamination**
- **Magazine Binding**
- **Photography enlargements**
- **Tickets (printed)**
- **Video Tapes (duplication)**

7277 – Cleaning Services

Purpose: to record the payment for cleaning services.

This code includes, but is NOT limited to:

- **Carpet (cleaning)**
- **Cleaning Services**
- **Costumes (cleaning)**
- **Deodorizer Service**
- **Drapes (cleaning)**
- **Dry Cleaning Services**
- **Janitorial Services**
- **Laundry Services**
- **Linen Service**
- **Uniforms (cleaning)**
- **Window Washing (building)**

7281 – PROMOTIONAL & **ADVERTISING**

Purpose: to record payment for any advertising expense. This code includes, but is NOT limited to:

- **Classified Ads**
- **Directory Listing**
- **Newspaper Ads**
- **Radio Spots**
- **Television Ads**
- **Yellow Page Ads**

Special Note: All personnel ads require the approval of Human Resources before purchase is made.

7286 – Freight & Delivery

Services

Purpose: to record payment for freight or delivery services.

This code includes, but is NOT limited to:

- **Air Express (freight)**
- **Armored Car Service**
- **Delivery Services**
- **Detention of a Freight Hauling**
- **Drayage**
- **Freight/Delivery (in and out)**
- **Parcel Service**
- **Services (freight)**
- **Shipping Charges**
- **Towing**
- **Wrecker Service**

***** This code only applies when ASU ships the item**

7291 – Postal Services

Purpose: to record payment for the purchase of postal services. This code includes, but is NOT limited to:

- **Post Office Box Rent**
- **Postage Stamps**
- **Postal Services**
- **Rental (post office box)**
- **Services (postal)**

7299 – Purchased Contracted Services

Purpose: to record payment for contracted temporary services. Travel expenses incurred by the vendor should be included as part of the total cost of services. This code includes, but is NOT limited to:

- **Accreditation Services**
- **Alterations**
- **Analyzing Data**
- **Burglar Alarm Service**
- **Collecting Data**
- **Contracted Services**
- **Crop Dusting**
- **Electronic Monitoring Service**
- **Extermination Services**
- **Fingerprinting Service**
- **Musicians**
- **Panelists**
- **Photography Services**
- **Pianist**
- **Proctor Services**
- **Sewing Services**

7300 – CONSUMABLES

Purpose: to record payment for consumable items. This code includes, but is NOT limited to:

- **Arts and Craft Supplies** – beads, chalk, crayons, glitter, glue, etc...
- **Cleaning Supplies** – cleaning agents, hand cleaners and sanitizers, garbage bags, soap, toilet paper, etc...
- **Decorations** – balloons, posters, etc...
- **Facilities Equipment** – florescent lights, light bulbs, etc...
- **Flowers** – cut flowers (not whole plants)
- **Ice**
- **Kitchen Supplies** – aluminum foil, coffee filters, paper towels, plastic forks-knives-spoons-cups and plates, etc...
- **Mail Supplies** – cards, envelopes, invitations, labels, mailers
- **Office Supplies** – batteries, binder clips, correction fluid, markers, paper clips, pens, pencils, rubber bands, scotch tape, staples, etc...
- **Paper Supplies** – calendars, copy paper, construction paper, file folders, index cards, scantrons, note pads, post-it-notes, etc...
- **Photo supplies** – film, matting
- **Printing Supplies** – toner, ink
- **Sewing Supplies** – needle, thimble, thread, patterns

7303 – SUBSCRIPTIONS, **PERIODICALS & INFORMATION** **SERVICES**

Purpose: to record the payment for the purchase of subscriptions and other publications not for permanent retention. This code includes, but is NOT limited to:

- Directories
- Journals
- Magazine subscriptions
- Mileage guides
- Newspaper subscriptions
- Paperback books
- Periodicals
- Subscription to reference materials

7304 – Fuels & Lubricants

Purpose: to record the payment for the purchase of petroleum products. This code includes, but is NOT limited to:

- Antifreeze
- Butane (vehicle & equipment)
- Degreaser
- Diesel Fuel (other)
- Fuel (marine)
- Fuel Additives
- Fuels and Lubricants (other)
- Gasoline
- Grease
- Kerosene
- Marine (fuels and lubricants)
- Oil
- Propane (other)
- WD 40

7309 – PROMOTIONAL ITEMS

Purpose: items given at University Sponsored Events to promote the University. This code includes, but is NOT limited to:

- **Books**
- **Decals (to be given away)**
- **Lanyards (to be given away)**
- **Lapel Pins**
- **Mugs**
- **Pads**
- **Pens**
- **Recruiting Merchandise (to be given away)**
- **Shirts**
- **Wristbands**

7310 – CHEMICALS & GASES

Purpose: to record the payment for the purchase of chemicals and gases. This code includes, but is NOT limited to:

- Acids
- Acetylene
- Ammonia
- Benzene
- Benzol
- Carbon Dioxide
- Chlorine
- Compressed Air
- Cylinder Refill (chemical or gas)
- Dry Ice
- Formaldehyde
- Helium
- Hydrogen
- Liquid Nitrogen
- Oxygen

7312 – MEDICAL SUPPLIES

Purpose: to record payment for the purchase of medical supplies and equipment. This code includes, but is NOT limited to:

- **Bandages**
- **Bed Pans**
- **Blood Pressure Gauge**
- **Catheters**
- **Drugs**
- **First Aid Kits**
- **Gauze**
- **Human Blood**
- **Needles/Syringes**
- **Rubbing Alcohol**
- **Surgical Gloves, Gowns, Masks**
- **Sutures**
- **Tracheal Tubes**

7315 – FOOD

Purpose: to record payment for the purchase of food as authorized by law. This code includes, but is NOT limited to:

- Purchase of food for research
- Purchase of food for teaching
- Purchase of food for entertainment

7328 – AGRICULTURE

SUPPLIES, MATERIALS &

CONSTRUCTION

Purpose: to record payment for the purchase of farm, ranch & nursery supplies. This code is also for the payment of road building materials, hardware & materials. This code includes, but is NOT limited to:

- **Animal Supplies** – feed, fish food, grain, hay, rope, salt block, veterinary medicine, etc...
- **Building Materials** – caulk, cement, clamps, fence posts, siding, tools, wire, etc...
- **Building Supplies** – nails, lumber, paint, paint thinner, stain, etc...
- **Horticulture Supplies** – bark chips, grass, herbicides, hoe peat moss, pesticides, potting soil, seeds, fertilizer, etc...
- **Road Materials** – asphalt, caliche, clay, dirt, gravel, sand, etc...

7330 – PARTS EQUIPMENT & **FURNISHINGS**

Purpose: to record payment for parts for motor vehicles, equipment & furnishings. This code includes parts, but is NOT limited to:

- **Air Filter (auto)**
- **Automobile (parts)**
- **Ballasts (fluorescent lamp parts)**
- **Battery (auto)**
- **Belts (parts) -- equipment or auto**
- **Blades (saw)**
- **Compressor (part for A/C system)**
- **Couplings**
- **Drill Bits**
- **Equipment (parts)**
- **Filter (car)**
- **Furnishings (parts)**
- **Fuse**
- **Heavy Equipment (parts)**
- **Kits (repair parts, equipment)**
- **Lamps (replacement parts)**
- **Law Enforcement Equipment (parts)**
- **Valves**

7331 – PLANTS

Purpose: to record the payment for the purchase of vegetation. This code includes, but is NOT limited to:

- Bedding Plants
- Flowers
- Trees
- Sod Pallets
- Bulbs (Plants)
- Seeds

7333 – FABRIC & LINENS

Purpose: to record payment for the purchase of fabrics & linens. This code includes, but is NOT limited to:

- Blankets
- Fabric (including drapery)
- Pillows
- Pillow Cases
- Sheets
- Shower Curtains
- Towels

7334 – FURNISHINGS, **EQUIPMENT & OTHER –** **EXPENSED**

Purpose: to record payment for the purchase of furnishings and equipment whose unit cost is less than \$5000 Exception: If an asset is over \$500 and is classified as “Controlled Equipment” then use code 7374. This code includes, but is NOT limited to:

- **Furniture, Appliances, Musical Instruments**
- **Equipment – autoclave, beakers, cables, camcorder, centrifuge, camera, DVD player, flashlights, generator, goggles, grinder, headphones, ice machine, iPod, projector, microphone, tools, oscilloscope, paper cutter, photo scanner, pipettes, plaques, radio, refrigerator, storage bins, etc...**
- **Supplies – scissors, garbage cans, coffee pot, microwave, etc...**
- **Office Equipment – adapters, calculators, clocks, extension cords, pencil sharpeners, staplers, surge protectors, tape dispensers, hole punch, shredder, etc...**
- **Office Supplies – binders, bulletin boards, clip boards, signs stamps, name plates, etc...**

*****Controlled equipment is defined as the following: fax machines, stereo systems, cameras, video recorders/laserdisc players (TV, VCR, Camcorder), computer equipment, desktop computers, laptops, printers data projectors and hand guns/rifles (regardless of price). Prior approval must be obtained from the Program Administrator for the purchase of Controlled Equipment.**

7335 – COMPUTER PARTS - **EXPENSED**

Purpose: to record payment for computer parts. This code includes, but is NOT limited to:

- **Adapters (Computer)**
- **Rechargeable Battery**
- **Computer Cables**
- **Flash Drives**
- **Fuser Kits**
- **Graphic Cards**
- **Memory/RAM Sticks**
- **Modem**
- **Zip Drives**
- **USB Cable**

7367 – Personal Property - **Management and Repair -** **Expensed**

Purpose: to record payment for the maintenance and repair of fixed or moveable tangible assets, including non-infrastructure equipment to be used for operations. Includes labor with or without parts, and includes expensed parts with or without labor, provided the parts are not for computer (7335), telecommunication equipment (7510), or other non-capitalized furnishings and equipment (7330). This code includes but is NOT limited to:

- **Copy Machine (maintenance)**
- **Equipment (maintenance)**
- **Farm, Ranch Nursery Equip. (maintenance)**
- **Fire Extinguisher (recharge)**
- **Furnishings (maintenance)**
- **Piano Tuning**
- **Radio repair**
- **Telecommunications Equipment (maintenance)**

7368 – Maintenance & Repair

Motor Vehicle – Expenses

Purpose: to record payment for maintenance and repair to state vehicles. Includes labor with or without parts. Parts only use 7330. This code includes but is NOT limited to:

- **Automobile (parts with labor) – repair**
- **Automobile (repair)**
- **Automobile (tune up)**
- **Automobile (washing/waxing)**
- **Balancing of Tires**
- **Brake Pads and Shoes (replacement)**
- **Car Washing**
- **Labor (automobile)**
- **Maintenance (automobiles)**
- **Maintenance (motor vehicles)**
- **Painting (vehicles)**
- **Preventive Maintenance (motor vehicles)**
- **Tire Rotations**
- **Tune-Up (auto)**
- **Upholstering (auto)**
- **Window Tinting (cars)**

7374 – Personal Property – Furnishings & Equipment

Purpose: to record payment for furnishings and equipment whose unit cost is less than \$5,000.00.

The following items must be controlled:

- **Handguns (Controlled at any cost)**
- **Rifles (Controlled at any cost)**
- **Stereo systems (\$500-\$4999.99)**
- **Cameras (\$500-\$4999.99)**
- **Televisions (TV's), Video Cassette Recorders (VCR's), video recorders, camcorders, laserdisc players (\$500-\$4999.99)**

This code includes, but is NOT limited to:

- **Camcorder**
- **Camera**
- **Equipment Including Industrial & Laboratory**
- **Guns**
- **Handguns**
- **Law Enforcement Equipment**
- **Rifles**
- **Stereo Equipment**
- **Surveillance Cameras**
- **Television**
- **Video Cassette Recorder**

7377 – COMPUTER **EQUIPMENT- EXPENSED**

Purpose: to record payment for computer equipment. This code includes but is NOT limited to:

- **CD ROM**
- **Computer Keyboard**
- **Computer Monitor**
- **Computer Mouse**
- **Controllers**
- **Disk Drive**
- **Docking Stations**
- **Laser Printer when unit price is less than \$5000**
- **Servers**

7378 – Personal Property – **Computer Equipment**

Purpose: to record payment for computer equipment whose unit cost is less than \$5,000. This code includes, but is NOT limited to:

- **Data Projectors - controlled**
- **Desktop CPUs - controlled**
- **Laptop - controlled**

7380 – SOFTWARE NOT CAPITALIZED

Purpose: to record payment for computer software. Total cost must be less than \$100,000. If the total dollar amount meets the criteria to expense the purchase, this code may include:

- **Delivery Cost**
- **License Fee**
- **Set-up Fees**
- **Testing Fees**

Note: Approval is needed from the IT Department prior to the purchase of software when using your procurement credit card.

7382 – BOOKS AND REFERENCE **MATERIALS - EXPENSED**

Purpose: to record payment for books and reference materials. This code includes, but is NOT limited to:

- **Books for Employee Training**
- **CDs**
- **DVDs**
- **Law books**
- **Maps**
- **Microfilm**
- **Reference books**
- **Slides**
- **Videos**

7384 – ANIMALS NOT CAPITALIZED

Purpose: To record payment for dead or live animals, birds, fish, mammals, reptiles, insects, cadavers for research, bull semen, lab specimens and animal parts whose unit cost is less than \$5000.00. This code includes, but is NOT limited to:

- **Animal Parts**
- **Animal Parts (for research)**
- **Bees**
- **Birds**
- **Bull Semen**
- **Cadavers for Research**
- **Cattle**
- **Chicks**
- **Dogs**
- **Earthworms**
- **Fish**
- **Insects**
- **Livestock**
- **Mammals**
- **Mice (rodents)**
- **Rats**
- **Sheep**

7406 – Rental of Furnishings & Equipment

Purpose: to record payment for the rental or lease of furnishings and equipment not mentioned elsewhere. This code includes, but is NOT limited to:

- Copy Machine (includes overages on rental)
- Office Equipment
- Dumpster (that is not already included in the Waste Disposal Contract)
- Industrial equipment,
- Medical equipment,
- Portable toilets,
- Tools and equipment
- U-Haul Trailer

7421 – Rental of Reference

Material

Purpose: to record payment for the rental or lease of all reference material. This code includes, but is NOT limited to:

- **Films**
- **Movies**
- **Music (symphony, orchestra)**
- **Musicals**
- **Plays**
- **Royalty Payments**
- **Video Tapes**

7442 – Rental of Motor Vehicles

Purpose: to pay for the short-term or long-term rental or lease of motor vehicles. This includes passenger and non-passenger vehicles, heavy equipment that qualifies as a vehicle (e.g. dump trucks) and vehicles rented with drivers. This code includes, but is NOT limited to:

- **Automobile**
- **Bus**
- **Dump Truck**
- **Motor Vehicle**
- **Truck**

7470 – Rental of Space

Purpose: to record payment for the rental of space, including utilities in lieu of rent. This code includes, but is NOT limited to:

- **Aircraft Hangar Storage**
- **Boat Storage**
- **Classroom Space**
- **Conference Space**
- **Exhibit Space**
- **Parking Lot**
- **Parking Permit**
- **Parking Space**
- **Safety Deposit Box**
- **Stables**
- **Stalls**
- **Storage Space**

7510 – Telecommunications –

Parts & Supplies

Purpose: to record payment of parts with a purchase value per part under \$5,000 and supplies for telecommunications equipment. This code includes, but is NOT limited to:

- **Batteries (cellular phones)**
- **Bluetooth Car Kits**
- **Bluetooth Headphones**
- **Bluetooth Speakerphones**
- **Cable (telephone)**
- **Cellular Telephone car charger**
- **Cellular Telephone wall charger**
- **Parts (replacement or repair) - Telecommunication Equipment**
- **Telecommunications Equipment (repair parts)**
- **Telecommunications Equipment (supplies)**
- **Telecommunications Supplies**
- **Telephone Cords**
- **Telephone Headsets**
- **Telephone Jacks**
- **Telephone Receivers**
- **Telephone Shoulder Rest**

7516 – Telecommunications –

Other Service Charges

Purpose: to record payment for other telecommunications charges. This code includes, but is NOT limited to:

- **Air Service Time (mobile phones)**
- **AT&T Installation (Telephone)**
- **Cellular Telephone (airtime)**
- **Data Plans - cell phones and tablets**
- **Hotspot Internet (cellular, data plan, services provider fees)**
- **Internet Aircard (cellular, data plan, service provider fees)**
- **Mobile Phone Air Time**
- **Phone number change**
- **Roaming Charges (mobile phones)**
- **Smart Phone Data Plan**
- **Tablet Data Plan**
- **Telephone Line Installation**
- **Telephone Line Service Calls**
- **USB Internet Aircard (cellular, data plan, service provider fees)**
- **Wireless Internet (cellular, data plan, service provider fees)**

7517 – Telecommunications

Equipment - EXPENSED

Purpose: to record payment for telecommunications equipment whose unit cost is less than \$5,000. This code includes, but is NOT limited to:

- **Cell Phone (purchased)**
- **Pagers (purchased)**
- **TTY**
- **Two-Way Radio**

7526 – Waste Disposal

Purpose: to record payment for purchased services to include trash pickup, containerized refuse service, wastewater, sanitary landfill, and other related waste disposal services, including document shredding and disposal. This code includes, but is NOT limited to:

- **Deep Well Disposal**
- **Grease Traps (clean)**
- **Shredding (document disposal)**
- **Trash (pick up waste disposal)**
- **Utilities (waste disposal)**
- **Waste Disposal**
- **Wastewater**