

Commitment Item/GL Account Listing and Descriptions

Account Group	Commitment Item/GL Acct	Name	Descriptions and Examples - Please note, where not self-explanatory, these examples are representative of the types of expenses in each account, and are not to be considered all inclusive.
Operating Expenditures			
Please use the following list of Commitment Items/GL Accounts for all operating expenditures			
605	Postage/Freight - Costs of postal services (including electronic address verification), including stamps, metered mail, permits in lieu of postage, registered mail, stamped postcards and envelopes, rental of post office boxes, contracted mailing services, commercial carrier services (i.e. UPS, FedEx), delivery services, and other "freight out" costs.		
	605110	Postage	Bulk mailing. Pre-sort postage. Electronic address updates. All postage related expenses (including Postage Permit fees) except commercial carrier.
	605130	Freight/Shipping	Commercial carrier ("freight out") services (i.e. UPS, FedEx). Freight/shipping charges attached to invoices for equipment/supply delivery.
606	Telecommunications Charges – Costs associated with telephone equipment, line rental, toll charges (including credit card, collect, third party charges), installation charges, changes to telephone equipment or service. NOTE: Related contracted services should be coded to 625600 – IT Consulting.		
	606000	Telecommunications Local Telephone Service Long Distance Telephone Service Telecommunication Leases Telephone Line Rental Telephone Equipment Installation PANET Charges SSHENet Charges Cellular Phones Internet Service Provider Telecommunications Parts/Supplies Rental/Operating Lease – Radio Equipment	Cost of equipment and other materials used to exchange information. Admin long distance charges. State System SSHENet line and internet charges. Includes hotspot services Cables, connectors, misc. hardware. Rental/Lease of radio equipment, including transmitters, receivers, antenna/towers, etc.
607	Advertising – Costs of space on billboards, in newspapers, magazines, and other publications (including online) and time on radio/television related to recruitment, public relations, executive/faculty/staff searches, and special programs. Also included are advertising agency fees.		
	607120	Advertising-Personnel; Non-Faculty	Search fees and advertisements. Includes advertising related to students (i.e. ad for student trustee).
	607130	Advertising-Personnel; Faculty	Search fees and advertisements for faculty
	607200	Public Relations and Promotions	Advertising (billboards, posters, brochures, etc.) for campus programs that are non-course related, such as Performing Arts events, LGBTQA promotions, camps or other special programs.
	607210	Advertising Student Recruitment	Advertising (billboards, news radio, TV commercials, etc.) related to attracting students. Includes advertisements that are general or for specific course-related programs, such as off-campus classes, summer school classes, nursing, computer forensics, etc. Advertising for grant sponsored programs.
608	Subscriptions – Periodicals such as technical and scientific journals, magazines, newspapers, etc. and similar services purchased on a subscription basis.		
	608110	Subscriptions - non-library	For periodicals in either hard copies or online.
609	Memberships		
	609100	Memberships & Dues	Membership dues paid to organizations and associations, including grad assistant CGA fees paid by Residence Life.

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610	Printing & Duplicating - Photocopying and printing, both in-house and contracted.		
	610100	Printing & Duplicating - Non-contracted vendors	Copies made at off-campus venues or non-chargeback printing. Directional and/or informational signage used for rooms or events.
	610130	Printing or Copier Services, Contracted	Contracted off-campus printing or copier services (i.e. brochures, business cards, campus magazines, directional and/or informational signage used for rooms or events, etc.). Note: Expenses for printing requested through the BL Print Center is provided by AlphaGraphics, a contracted supplier; therefore, these expenses will use this CI and would not be considered a chargeback.
	610140	Graphics Services, Contracted	Design services for magazines and brochures.
615	Travel - Reimbursement to University employees, students, officials, and others for transportation (including mileage allowance for use of private vehicles), meals, lodging, communication expense, tolls, parking fees, and other necessary expenses incurred while traveling on official University business.		
	615100	General Travel	All travel (lodging, meals, public transportation, etc.) and mileage expenses for non-university students/personnel - speakers, performers, consultants, high school students on campus under award programs, travel related to contracted services (when specifically broken out on contract), etc.
	615110	Training/Develop Travel	Faculty and staff expenses relating to attending conferences/workshops/training, including registration fees. Job skill related courses, credit or non-credit.
	615115	Intercampus Travel	Mileage and other travel related expenses incurred when traveling from home campus to another and returning or from traveler's home, if the mileage is shorter, to a campus other than designated home campus and returning.
	615120	Administrative Travel	All non-training related faculty, staff and COT travel. Travel between campuses. VISAs for faculty/staff travel abroad.
	615130	Teaching Travel	
	615140	Human Resources Recruitment Travel	Candidate travel expenses - hotel, car rental, mileage, etc. HR executive recruitment travel expenses.
	615150	Athletic Recruiting & Scouting Travel	
	615160	Athletic Team Travel	All athletic team travel - buses, hotels, meals, etc.
	615170	Student Recruitment Travel	All student recruitment travel, college fairs and registration fees.
	615175	Student Travel	All University student domestic & international travel expenses (buses, tickets, field trips, etc.).
616	Conference/Registration Fees - Costs of conference/seminar registration fees.		
	616000	Conference/Seminar Registration Fee	Pcard – Allowable on Pcard if no travel is involved. If any travel is involved, then this G/L should NOT be used. Use the Travel Management System to record this expense using the Training/Development Travel option. Travel Card – Should report this expense through the Travel System and selecting Training/Development Travel in the system. Video conferencing fees. College Fair registration fees. NOTE: Expenses to conduct workshops, conferences or meetings should be posted to the appropriate expense account (e.g., for room rental use CI 650999, equipment rental use 650110, meals use 665XXX, etc.).
620	Computing & Data Processing - Contracted computer and data processing services, EDP equipment maintenance agreements and repairs, and non-capitalizable software purchases. Please refer to section 740 for purchase of equipment over \$10,000 and related services.		
	620200	Software Software License Fees Software Maintenance	Computer programs that reside on hardware. Includes PC software, operating systems, data base management systems, video conferencing software, etc. Software licensing fees and or upgrades to existing software. Software maintenance fees.
	620300	Network	Technology devices which are required for interaction between devices on a computer network. Includes routers, switches, wireless access points, and support agreement to maintain network. NOTE: Related contracted services should be coded to 625600 – IT Consulting.

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	620305	Hardware - Computer Hardware Equipment Maintenance & Repair	Collection of physical parts of a computing/data processing ecosystem that are less than \$10,000. Examples – servers, racks, hard drives, etc. Lease of PC related equipment (not for licenses).
	620310	Endpoint Device – End User Endpoint Device - Rental/Operating Lease	Internet capable computing devices under \$10,000 that are used by individuals. Includes purchased/leased laptops, desktops or mobile devices, support/warranty costs.
	620315	Audio-Visual Media Equipment (noncapital)	Electronic media possessing both a sound and a visual component less than \$10,000. Examples - amplifiers, microphones, media control panels maintenance service for A/V equipment. Includes IMP stations, projectors, cameras, DVD players, audio/visual materials and supplies, etc.
	620320	IT Peripherals Technology Related Supplies	External devices that provide input and output for the computer. Includes printer, scanner, mouse/keyboard, cables, connectors, misc. hardware, etc.
	620325	Cloud Subscriptions	Recurring expenditures for cloud hosted software, platforms, hosting or storage services. Other terms used to define these products are “as a service”.
625	Professional Services & Honoraria - Costs that are related to highly customized (specific to campus needs), non-repetitive (service may be infrequent and/or change according to situation) and unique (outcome is based on situation) services that are typically performed by a professional whose occupation is the rendering of such services. Result of service is often intangible - knowledge, analysis, professional judgment, etc. Examples include legal fees, auditing fees, investment fees, medical fees, consultant fees, architect and design fees, banking and investment services, speaker fees, stipends, and coop teacher payments.		
	625210	Legal Services	Includes immigration services, arbitration, and other attorney provided services.
	625250	Credit Card Fees	This is only to be used for the US Bank purchasing card (Pcard) annual credit card fee.
	625310	Consulting Services	Professional services of an advisory nature or performance of a study which results in recommendations for university consideration and decision-making. Examples – strategic planning services, 49-2 Requirements, and University branding. NOTE: IT consulting – use 625600 – IT Consulting
	625315	Architect, Study and Design Fees	
	625330	Hazardous Waste Removal	Disposal of hazardous waste, such as medical waste or asbestos removal
	625335	Clinical Services	Includes physician services, athlete physicals, medical testing and analysis (blood samples), and ambulance (paramedic) services.
	625340	Contracted Social Services	Psychiatric or psychological consulting services.
	625399	Other Professional Services	All other professional services that are not specifically defined in other 625 accounts. Examples include Quest programs, tutors, training fees, CCE instructors, photographers, writers, web designers, and dual employment paid to other universities.
	625410	Honoraria - General	An honorarium is a payment made in appreciation for a professional favor provided to the University by an individual who cannot, or does not want to, charge for his/her special professional services. Use this account when the University determines the amount to be paid to the individual (sometimes the individual may suggest an amount for reimbursement, but does not have a specified rate). NOTE: Different from Speaker Fees (see 625430).
	625420	Stipends	Stipends are payments to non-campus personnel to defray expenses or encourage participation in research. Stipends are generally associated with grants and payment is usually made to the project director, who is responsible to distribute the funds to the participants, who in turn, must sign a form verifying receipt and specified dollar amount of receipt. Examples include payments to research subjects for participating in a study or funds given to Upward Bound students to cover field trip expenses.
	625430	Speaker Fees	Speaker fees are payments in which speaker or the company speaker works for dictates the amount to be paid for services. Includes subject-matter experts, guest authors, artists and performers. The speaker must provide an invoice as documentation for payment of the fee. NOTE: Associated travel, when broken out separately from the fee, must be charged to General Travel (615100).

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	625440	CO-OP Teacher Fees	
	625600	IT Consulting	Services procured for advising, planning, designing, developing, configuring or implementing an IT solution (i.e. installation, training services)
630	Custodial, Security, & Other Services - Costs of contracted services for custodial, security, maintenance and repairs services performed by non-university personnel (other than hardware/software maintenance - see section 620), non-capital construction services (general, electrical, plumbing, HVAC) and other contracted services not listed under 625- Professional Services & Honoraria. Costs in this category are often <i>repetitive</i> (cleaning or security service), <i>non-customized</i> (elevator repair or copier maintenance) and <i>not necessarily unique</i> (vendor chosen based on price instead of specific skill). Outcome is usually tangible - clean ducts, new plumbing, a dishwasher that works.		
	630200	Contracted Services	Use for contracted services that ARE NOT professional (see section 625 above), maintenance, repair or personnel services. Expenses than can be Included are non-capital construction contracts (general, plumbing, HVAC, electric), installation of furniture and equipment that costs less than \$10,000, asbestos testing, online survey creation and processing, 1098T processing, state vehicle cleaning, piano tuning, MAT scoring, bacteria testing, workman's comp fees, internet streaming, life drawing models, portable toilets and busing service contracts for non-university related personnel (camps, grants, transporting high school students to campuses, etc.) NOTE: Use this if service does not relate to other 630 GL Accounts listed in this section.
	630210	Contracted Repairs	Service calls that are not part of a regular maintenance contract - examples include safety glass repair, musical instrument repair, emergency building repairs and repair of student apartment damages.
	630215	Contracted Personnel Services	Contracts for personnel services including security services (non-university personnel), employee searches (excluding travel where broken out), fingerprinting.
	630220	Contracted Maintenance. - Bldgs. & Grounds	Maintenance contracts from outside sources for building and grounds related services: elevators, pest control, janitorial services, air handling, window, carpet and duct cleaning service, ADT security system, sprinkler inspections, fire alarms and systems, plumbing, electrical, etc.
	630225	Contracted Maintenance. - Office Equip	Maintenance contracts for office equipment, including computers, copiers (including overages), printers, laptops, mailing equipment, etc.
	630230	Contracted Maintenance. - Other	Maintenance contracts that are not Building & Grounds or Office Equipment related. Examples include vehicle inspections and maintenance on equipment (i.e. police, fitness, lab, media, food service, fire extinguishers, duplicating, PBX system, etc.). NOTE: Use this CI if does not fit in other Contracted Maintenance CI categories above.
	630235	Contracted Laundry	
	630240	Contracted Snow Removal	
	630300	Athletic Related Services	<i>Athletics use only</i> - includes athletic camp registration refunds, camp housing
	630315	Game Officials - Athletics	<i>Athletics use only</i>
	630320	Entry Fees – Athletics	<i>Athletics use only</i>
	630325	Game Guaranties	<i>Athletics use only</i>
635	Insurance – President's Office and Administration Use Only. Premium payments for auto liability, leased vehicles, employee liability, tort claims, excess property insurance coverage, employees' blanket bonds, fine arts coverage, boiler and machinery coverage.		
	635100	Insurance	<i>President's Office, Accounting, and Budget use only</i>
640	Electric – Facilities, Administrative/Accounting and Auxiliary Use Only. Electric utility bills.		
	640100	Electric	<i>Facilities, Administrative/Accounting and Auxiliary use only</i>
641	Gas – Facilities, Administrative/Accounting and Auxiliary Use Only. Gas utilities. For oil and gasoline for motor vehicles post to 660425-Lubricating Oil and 660430-Motorized Fuels/Gasoline, respectively).		
	641100	Natural Gas	<i>Facilities, Administrative/Accounting and Auxiliary use only</i>
	641300	Propane	<i>Facilities, Administrative/Accounting and Auxiliary use only</i>

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642	Oil – Facilities, Administrative/Accounting and Auxiliary Use Only. Oil for utilities. For oil and gasoline for motor vehicles post to 660425-Lubricating Oil and 660430-Motorized Fuels/Gasoline, respectively).		
	642100	Heating Fuel Oil	<i>Facilities, Administrative/Accounting and Auxiliary use only</i>
646	Other Utilities – Facilities, Administrative/Accounting and Auxiliary Use Only. Includes water, sewage, trash, cable television, and other utilities not specifically identified in CI/GL 640-643 above.		
	646110	Water	Water utility bills. If bottled water, use CI 665130
	646115	Sewage	Sewage utility bills.
	646120	Cable Television	
	646125	Trash/Sanitation	Disposal and recycling services.
650	Rental/Operating Lease-Equipment - Rental or lease of equipment, machinery, EDP equipment, vehicle, and other items not specifically mentioned.		
	650110	Rental/Operating Lease-Equip. & Machinery	Sound & lighting equipment rental, construction equipment rental (lifts, aerators, etc.), meter rental, copier rentals/leases.
	650130	Rental/Operating Lease-Vehicle	Lease and car insurance for President, U-Haul truck rentals to move equipment (non-personnel). Not for bus rentals - use Contracted Services (non-university personnel - 630200) or Travel (students - 615100).
	650999	Rental/Operating Lease - Other	Meeting room rentals both on or off campus. Occasion rentals (tents, tables, chairs for graduation, orientation).
651	Rental/Lease-Real Estate – Rent for leasing land, buildings, and structures. Expenditures must be supported by a fully executed lease agreement.		
	651000	Rental/Lease - Real Estate	All charges to this account require a lease agreement. Examples of current leases include Greenly Center, Testing Center, Geisinger-Bloomsburg parking lot, HACC, Cole Memorial, and BTE.
655	Miscellaneous Services – This account should be used infrequently. Taxes and similar charges, filing fees, miscellaneous fees, etc.		
	655900	Other Miscellaneous Services	Student housing buyouts.
660	Supplies – Costs of supplies consumed or used in the day-to-day operation of offices, departments, or in the classroom (i.e. paper, envelopes, writing tools, lab supplies, audio-visual supplies, printing supplies, rec.). Also included are non-capital equipment (including EDP equipment), furniture, wearing apparel (i.e. University police uniforms), materials and supplies used in connection with the performance of general housekeeping duties, and gasoline and diesel motor fuels.		
	660100	Office Supplies	Printer paper, envelopes, shredder bags, envelopes, check stock, etc. Toner/ink cartridges - use 660330
	660120	Printing Supplies	<i>Duplicating use only.</i> Toner - use 660330.
	660125	Equipment (noncapital)	Equipment under \$10,000 - examples include police equipment (riot gear, gas masks, vests, etc.), lab equipment, copiers, calculators and fitness equipment. NOTE: Do not use this GL for computers or for computer care plans or license agreements - please refer to the GL section 620. Rented/leased copier – use 650110.
	660130	Furniture & Furnishings & Fixtures (noncapital)	Items under \$10,000. Examples – blinds and curtains, paintings, carpets, stand-alone panels and furniture.
	660300	Educational Supplies	Classroom and educational supplies - text books, blackboards, maps, musical supplies, training materials, computerized test units for student testing, non-library books, etc.
	660315	Lab Supplies	Includes flasks, test tubes, vials, trays, solutions and solvents, centrifuge tubes, thermometers, etc.
	660325	Live Animals & Supplies	Live animals used for research and supplies related to their care, upkeep and testing. Includes fish, rats, cages, food, bedding, etc.
	660330	Chemicals	Grounds keeping chemicals (fertilizers, deicing salt). Also, printer toner, photo processing supplies. Swimming pool chemicals use 660440.
	660335	Instructional Food Supplies	Food supplies for classroom educational purposes.
	660340	Musical instruments	
	660400	Maintenance Supplies	Replacement and repair parts for buildings, grounds and equipment (except motor vehicles). Examples – replacement lamps, gravel for road repairs, swimming pool maintenance, electrical supplies and maintenance kits for computers.

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	660415	Agricultural Supplies	<i>Facilities use only.</i> Trees, shrubs, plants, grass seed, mulch, topsoil, small maintenance tools for upkeep of lawn.
	660420	Housekeeping Supplies	Paper towels, toilet tissue, hand soap, cleaning supplies, bedding, kitchenware.
	660425	Lubricating Oil/Lube	<i>Facilities use only.</i> Oil for campus vehicles and equipment.
	660430	Motor Fuels/Gasoline	<i>Facilities and Auxiliary use only.</i> Gasoline for state vehicles and motorized equipment.
	660435	Motorized Equip Supplies	Parts necessary for operation of motor vehicles - tires, batteries, etc.
	660440	Water Chemicals	<i>Facilities use only.</i> Chemicals for pool, fountain, and water treatment plant.
	660510	Medical Supplies (Other than drugs)	Hearing aids, first aid kits, bandages, gloves, masks, etc.
	660515	Drugs	<i>Health Services and Auxiliary use only.</i> Prescription/nonprescription drugs, flu vaccine, Tylenol or any other ingested or injectable medicine.
	660600	Athletic Supplies - Other	Supplies relating to NCAA Athletics that do not fit categories 660610-660620, such as pool lane lines, signs and flags for sporting events, detergent for cleaning uniforms.
	660610	Athletic Game Clothing & Equipment	<i>Athletic use only.</i> Athletic expenses related to team practice or competition and athletic camps. Examples – jerseys, uniforms (including embroidery services), game balls, screen printing, goal posts, tennis nets. etc.
	660615	Athletic Awards & Banquets	<i>Athletic use only.</i> All expenses related to Athletic Awards (seniors, special athletic recognition) or Banquets (seniors, individual team events)
	660620	Athletic Field Supplies	Athletic field related supplies (ex: paint for marking, etc.)
	660700	Other Supplies	<i>This account should be used infrequently.</i> Supplies that do not fit into any other 660 account. Examples – trophies, plaques, awards or any other approved token of appreciation, flowers for University ceremonies and approved promotional items (mugs, pens, hats, etc.). Expenses must be allowable according to the PASSHE Expenditures of Public Funds and campus Supplemental Policy and have a prior approval from Dean/VP.
	660710	Recreational Supplies	Non-NCAA supplies relating to intramural, sports camps and outdoor activities - examples include batting cage nets, baseballs, portable goal posts, camping supplies. NOTE: NCAA Athletic Department supplies – use 660600, 660610, 660615 or 660620.
	660715	Wearing Apparel	Clothing. Examples – police uniforms, facility personnel shirts, and T-shirts that are allowable expenditures according to the PASSHE Expenditures of Public Funds and campus Supplemental Policy and have a prior approval from Dean/VP.
	660800	Library Materials & Supplies	<i>Library use only.</i>
	660810	Library Books (micro)	<i>Library use only.</i> One-time payments for microform books, theses, scores, etc.
	660815	Library Binding	<i>Library use only.</i>
	660820	Library Journal Subscriptions (Print)	<i>Library use only.</i> Library subscriptions to print journals, periodicals, newspapers, etc.
	660825	Library Journal Subscriptions (Micro)	<i>Library use only.</i> Library subscriptions to microform journals, periodicals, newspapers, etc.
	660827	Library Journal Subscriptions (Electronic)	<i>Library use only.</i> Library subscriptions to electronic journals, periodicals, newspapers, etc.
	660830	Interlibrary Loan	<i>Library use only.</i>
	660835	Library Electronic Database Subscriptions	<i>Library use only.</i> Subscriptions and on-going fees for electronic databases, e.g. full-text aggregators, citation databases, reference databases, etc.
	660836	Library Books (Electronic)	<i>Library use only.</i> One-time payments for purchase of electronic book titles.
	660840	Library Electronic Database Purchases	<i>Library use only.</i> One-time payments for purchase of library electronic databases, e.g. full-text aggregators, citation databases, reference databases, etc.
	660850	Library - Other	<i>Library use only.</i>
665	Food Supplies - Cost of food (including non-alcoholic beverages) consumed by humans. Includes both costs paid to University food service vendor and external purchase of any general food or beverage items.		
	665110	Contractor Food Services	<i>Residence Life/Food Service use only.</i> Aramark food service contract payments that use campus meal cards .
	665111	Contractor Food Services - Fall	<i>Residence Life/Food Service use only.</i> Aramark food service contract payments.

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	665112	Contractor Food Services - Spring	<i>Residence Life/Food Service use only.</i> Aramark food service contract payments.
	665113	Contractor Food Services - Summer	<i>Residence Life/Food Service use only.</i> Aramark food service contract payments.
	665114	Contractor Food Services - Other	Aramark contracts <u>not</u> related to student billing. Ex: Department events that follow the PASSHE Spending Guidelines and the campus Supplemental Policy or for grant funded events.
	665120	Flex Plan Food Services	<i>Residence Life/Food Service use only.</i> Food service contract payments
	665130	Other Food Supplies	Allowable food supplies - bottled water, grocery store food purchases, refreshments for students and external visitors. Food purchased from restaurants. Check PASSHE Spending Guidelines and campus Supplemental Policy.
690	Other Current Charges – Indirect cost related to grants, ½ of 1% to OOC, royalties, refunds (camps, conferences, campus student cards).		
	690120	Royalties, Fees & Licenses	Royalty fees. Accreditation fees. License renewals (other than software). Permits and application fees. Parking permits. Record plans with local municipalities. HR VISA applications and filing fees. Entrance and exam fees. Publishing fees. Notary fees. College Board student search fees.
	690130	Miscellaneous Other Expense	Contribution to local fire department for the fire truck. All refunds (camps, orientation, CCE workshops, Rec Center, Audiology clinic, campus student cards, Reading and Library conferences, etc.). University share of PASSHE Summer Honors Program. Housing chargebacks to grants and special programs. Parking meter money. Revenue sharing payments.
Capital Expenditures The following Commitment Items/GL Accounts are for capitalized expenditures. In order to be considered capital, the asset must cost at least \$10,000.00 and have at least a two-year useful life. Installation, alterations and freight costs should be included in the asset cost to be capitalized and charged to the appropriate capital expenditure object code. Building and land improvement projects may have certain expenditures less than \$10,000.00; however, they should be charged to the corresponding fixed asset object code since the total cost of the project is considered an asset.			
700	Land - Purchase price and all acquisition costs of land purchased by the University.		
	700000	Land Acquisition	All costs associated with the purchase of land.
710	Buildings and Structures - Any structure erected to stand more or less permanently; and designed for human use and occupancy or as shelter for animals or goods. Total asset cost will include: excavation, foundation, framing, floor structure, roof structure, exterior wall, interior construction, fees, permits, and building service systems (plumbing, sewage, HVAC, lighting, electricity, elevators, fire protection, emergency power systems) and all permanently attached fixtures and fixed equipment (boilers, compressors, generators, etc.). A purchase including the acquisition of both land and buildings requires that the cost be allocated between the assets.		
	710000	Buildings	All costs associated with the purchase or construction of a building. Does not include the cost of land. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit).
720	Building Improvements - Improvements or enhancements which extend the useful life of the building. This includes additions, roof replacements, installation of elevators, replacement of air conditioning or heating systems, installation of fire protection systems, replacement of plumbing and wiring and other major renovations.		
	720000	Building Improvements	All costs associated with improvements or enhancements to existing buildings which extend the useful life of the building. Examples include the North Hall Roof Replacement, Haas Sound Mitigation, Price Stair Replacement. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit, e.g., 8260491904.4 – North Hall Roof).
730	Improvements other than Buildings - Physical changes in or appurtenances to land that increase the utility of the land. Examples include landscaping, paving, curbing, roads, parking lot construction, sidewalk improvements, utility distribution systems, tracks, basketball and tennis courts, artificial turf, fences, retaining walls, sewers, bridges, drainage facilities and major landscaping projects which are of a capital nature.		
	730000	Land Improvements	All costs associated with projects that increase the utility of the land. Examples include Laubach Steam Line Replacement, Tennis Court Resurfacing, and artificial turf fields. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit, e.g., 8260100006.2 Tennis Court Resurf-BL-Key93).

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740	Equipment and Machinery - Purchases of equipment which has a purchase price in excess of \$10,000.00 and at least a two-year useful life. This includes office equipment, hardware equipment, vehicles, machinery, grounds equipment, radio equipment, and other equipment not applicable to other object codes.		
	740000	Equipment and Machinery	Equipment and machinery with a purchase price greater than \$10,000. Examples include shuttle buses, lawn mowers, servers, copy machines, appliances, forklifts, projectors, spectrometers, espresso machines and floor scrubbers. Include in the asset value all costs associated with placing the asset in service, including freight, installation, site preparation and professional fees.
750	Furniture and Furnishings - Office, classroom and other furniture and furnishings with an individual cost greater than \$10,000, such as carpeting, draperies, workstations, credenzas, cabinets, and safes.		
	750000	Furniture and Furnishings	Furniture and furnishings with a purchase price greater than \$10,000. Examples include carpeting, lab workstations, floor tiles, curtains, auditorium seating, works of art, and conference tables. Include in the asset value all costs associated with placing the asset in service, including freight, installation, site preparation and professional fees.
760	Library Books - Cost of books plus transportation and incidental costs. NOTE: Periodicals, subscriptions, microfiche, compact discs, videos and similar items should be coded to Operating Expense.		
	760000	Library Books (Print)	This account should only be used for hard copy books that are added to the library collection. This account should not be used for periodicals, subscriptions, microfiche, compact discs, videos or similar items.
Chargeback Revenue and Expense The following Commitment Items/GL Accounts should only be used for chargeback activity between departments. The department charging out for services, equipment, supplies, etc. will recognize revenue in accounts starting with 83X. The expense to the department receiving the charge will be recorded in accounts starting with 82X. For all chargeback entries, the total value in accounts 83XXXXX must always equal the total value in accounts 82XXXXX.			
820	Chargeback Expense - Expenses charged to a department by another campus department that originally incurred the expenses.		
	820100	Printing/Duplicating Chargeback Expense	Chargeback expense for printing and duplicating services performed by University Duplicating Department.
	820110	Printing Only Chargeback Expense	Chargeback expense for printing of campus event signs.
	820200	Postage Chargeback Expense	Chargeback expense for postage sent through University Post Office.
	820300	Telephone Chargeback Expense	<i>For Telecommunications use only.</i> Chargeback expense for telephone toll charges and line charges.
	820305	Tele Equipment Chargeback Expense	<i>For Telecommunications use only.</i> Chargeback expense for telephone equipment - phones, headsets, etc.
	820400	Mileage Chargeback Expense	<i>For Transportation use only.</i> Chargeback expense for state vehicle usage.
	820600	Storeroom Chargeback Expense	Chargeback expense for items used in the Storeroom.
	820700	Maintenance Chargeback Expense	<i>For Facilities use only.</i> Chargeback expense for materials used on CWOs and MWOs.
	820800	Steam Chargeback Expense	<i>For Facilities use only.</i> Chargeback expense to Auxiliaries from Facilities for steam usage.
	820805	Electric Chargeback Expense	<i>For Facilities use only.</i> Chargeback expense between Auxiliaries and Facilities for electric usage.
	820810	Natural Gas Chargeback Expense	<i>For Facilities use only.</i> Chargeback expense to Auxiliaries from Facilities for natural gas usage.
	820820	Water Chargeback Expense	<i>For Facilities use only.</i> Chargeback expense to Auxiliaries from Facilities for water usage
	820825	Sewage Chargeback Expense	<i>For Facilities use only.</i> Chargeback expense to Auxiliaries from Facilities for sewage.
	820950	Other Chargeback Expense	Chargeback expense for Lock Haven trolley and Bloomsburg Quest. Other chargebacks not listed above.
	821100	Food Chargeback Expense	Chargeback expense for food.
	821110	Speaker Chargeback Expense	Chargeback expense for speakers.
830	Chargeback Revenue - Revenue recognized by the department that incurred the expenses.		
	830100	Printing/Duplicating Chargeback Revenue	Chargeback revenue for printing and duplicating services performed by University Duplicating Department.
	830110	Printing Only Chargeback Revenue	Chargeback revenue for printing of campus event signs.
	830200	Postage Chargeback Revenue	Chargeback revenue for postage sent through University Post Office.
	830300	Telephone Chargeback Revenue	<i>For Telecommunications use only.</i> Chargeback revenue for telephone toll charges and line charges.
	830305	Telephone Equipment Chargeback Revenue	<i>For Telecommunications use only.</i> Chargeback revenue for telephone equipment - phones, headsets, etc.

For questions regarding use of Commitment Items/GL Accounts, please contact Dianna Burger 570-389-4647 or dburger@commonwealthu.edu.

For questions regarding input of purchase requisitions, please contact one of the Procurement Liaisons via email, CommonwealthULiaison@passhe.edu.

Account Group	Commitment Item/GL Acct	Name	Descriptions and Examples - Please note, where not self-explanatory, these examples are representative of the types of expenses in each account, and are not to be considered all inclusive.
	830400	Mileage Chargeback Revenue	<i>For Transportation use only.</i> Chargeback revenue for state vehicle usage.
	830600	Storeroom Chargeback Revenue	Chargeback revenue for items used in the Storeroom
	830700	Maintenance Chargeback Revenue	<i>For Facilities use only.</i> Chargeback revenue for materials used on CWOs and MWOs.
	830800	Steam Chargeback Revenue	<i>For Facilities use only.</i> Chargeback revenue to Auxiliaries from Facilities for steam usage.
	830805	Electric Chargeback Revenue	<i>For Facilities use only.</i> Chargeback revenue between Auxiliaries and Facilities for electric usage.
	830810	Natural Gas Chargeback Revenue	<i>For Facilities use only.</i> Chargeback revenue to Auxiliaries from Facilities for natural gas usage.
	830820	Water Chargeback Revenue	<i>For Facilities use only.</i> Chargeback revenue to Auxiliaries from Facilities for water usage.
	830825	Sewer Chargeback Revenue	<i>For Facilities use only.</i> Chargeback revenue to Auxiliaries from Facilities for sewer usage.
	830950	Other Chargeback Revenue	Chargeback revenue for Lock Haven trolley and Bloomsburg Quest. Other chargebacks not listed above.
	831100	Food Chargeback Revenue	Chargeback revenue for food.
	831110	Speaker Chargeback Revenue	Chargeback revenue for speakers.

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