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Choosing Correct Category and Account Codes in UTShare

UTA Procurement Services

<https://www.uta.edu/business-affairs/procurement/index.php>



Objectives

Assist employees that are entering requisitions into UTShare to select the correct Account Code.

Explain the importance of selecting the correct Account Code and the downstream effects if entered incorrectly.

Explain the difference between expense account codes and capital account codes.

Discuss some of the most commonly used account codes.



Account Codes

- The examples provided in this presentation are the most common uses.
- There may be exceptions to these general guidelines.
- Discuss with your Buyer, A/P Contact, or Accounting/Budget personnel when selecting an uncommon account code **before** the requisition is entered.
- Buyers are no longer allowed to change Account Codes once the requisition has department approval and it is on a project. If the code is wrong, the PO will be cancelled and the requisition closed. A new requisition will be required.



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Account Codes and MAV eShop

When **MAV eSHOP** is launched, associated requisitions and purchase orders will bypass your Buyer and be sent directly to the Vendor.

As a result, the Buyer will no longer be in a position to verify that the information on your requisition is correct for **MAV eSHOP** purchases.

You will have the sole responsibility for the correct category code, account code and profile ID.



UTShare –

Category Codes vs Account Codes:

- Category Code - 8 digits
 - The highest level definition of the service or good you are purchasing (e.g. Pest Control Services, Computer Workstation, etc...)
 - Category Codes determine approval routing for the requisition
 - Category Codes are UNSPSC codes
 - Each Category Code has an assigned default Account Code

- Account Code - 5 digits
 - Most Account Codes for requisitions will begin with either a **6 (expense)** or an **8 (capital)**.
 - ***You must verify that the Account Code is correct as the default associated with the Category Code is not always correct.***

Default account codes

- Known default account codes that have to be corrected:
 - *This is due to the way in which UT Arlington decided to code all capital and controlled items when UTShare was implemented. Other institutions use the current default account code, but we have to change it here at UT Arlington.*

CATEGORY CODE	DEFAULT ACCOUNT CODE SHOULD BE	DEFAULT ACCOUNT CODE IS CURRENTLY
43211500	63163	63142
43211501	63163	63142
43211502	63163	63142
43211503	63163	63142
43211505	63163	63142
43211507	63163	63142
43211509	63163	63142
43211512	63163	63142
43211514	63163	63142
43211515	63163	63142
43211516	63163	63142
78111803	64034	62304
14110000	63003	63001

Capital Account Codes - 8

- Capital account codes begin with an 8
- Per Procedure 2-43
 - **Personal Property:** Any possession of the State of Texas having sufficient value to warrant inclusion in the fixed asset portion of financial reports or due to the nature of the asset that is required to have management controls placed upon it. Personal property does not include consumable items nor does it include real property such as land or buildings, improvements to land or buildings, or infrastructure.



Capital Account Codes - 8

- **Capital Assets:** A capital asset is a possession that meets the above personal property criteria and that has a single unit value of \$5,000 or greater and an estimated useful life of more than one year. (This dollar threshold was established by the Texas Legislature, and became effective September 1, 2001).



Capital Account Codes - 8

If you use a Capital Account Code (starts with an 8), you will also add information under the ASSET INFO tab in UTShare on your requisition.

Most common Capital Account Codes

86110 – Equipment

86120 – Computers

86201 – Vehicles



Capital Account Codes - 8

When you are purchasing a Capital Asset, you would also code the following as the same Capital Asset:

- Associated Freight Charges

- Associated Installation Charges

- Same Account Code & Profile ID

The following is excluded from the capital accounts:

- Warranty (including support services)



CONTROLLED ASSETS

There are some items that do not meet the \$5,000 threshold for a Capital Asset but are required to be tracked.

These items will use an Expense Account Code (starts with a 6) and have Asset Information added.

AT ANY COST: Firearms and computing devices
(laptop, desktop and tablet computing equipment)

\$500-\$4,999.99 Projectors, Stereos,
Cameras, Video Cameras,
TVs, VCRs



Profile IDs

- Please contact Operations Analysis / Asset Management for help selecting a Profile ID (Aprell.Feagin@uta.edu)
- All Capital Expense items and All Controlled Expense items will require a Profile ID
- These codes are “SPA” codes – State Property Accounting codes.
- The Profile ID is a three digit number, three letters and a two digit number:
 - Dell Desktop 204CTL41 {CTL-Controlled}
 - Oscilloscope 528CAP41 {CAP-Capital}

Expense Account Codes

- Expense Account Codes begin with a 6
- Expense Account Codes in UTShare are tied to State Object Codes from the Comptroller's Office.
- There are times that the description in UTShare for an account code would lead you to an 'obvious' choice but once you review the detailed information at the Comptroller's website, a different selection is clear.
- It is always okay to ask for help! We encourage it!



Account codes for a service

– 60104 - Professional Services*

Only used for the services listed below:

- Accounting
- Landscape architecture
- Medicine
- Professional Engineering
- Professional Nursing
- Architecture
- Land Surveying
- Optometry
- Real Estate Appraising

– 60341 Temporary Employment Agencies

– (category code 80111600)

– 60305 Purchased/Contract/Temp Services

- excludes Information Technology and Professional Services*
- excludes counseling and temp agencies
- includes Interpreters, photography services,
- includes polygraph services, analyzing services



Account codes for a service

- 60103 – Information Technology Services
 - Amazon Web Services (81112106)
 - Not consultants
 - Not software
- 60105 - Consulting IT Comp
- 60106 - Consulting (not computer consultants)
- 63801 - Maintenance and Repair – Bldg
 - Not Cleaning or Exterminating
- 63811 – Maintenance and Repair – Equip
 - Not computers – see next page



Account codes for a service continued

- 63821 - Computer support services or computer warranty (81110000)
- 64031 - Renting Furniture and Equipment
- 64101 Printing Services (82120000)
 - Excludes: advertisements, agency publications or contracted photographers



Computers and Associated Items

- 63163 - Computers (that cost less than \$5,000)
 - computer equipment controlled
 - unless there is a grant (project) with an exception
 - never use a ProCard to purchase a computer
 - computer purchases are not reimbursable
- 63142 – computer equipment expensed
 - accessories for computers: cables, adapters, monitors
- 63141 – Software
 - Remember that all software purchases must be approved by OIT – even software that you renew on-line!
- 63821 – Computer Warranty (category 81110000)
- 60373 – Freight (category 78121603)
- 63202 – Books and Reference Materials



Account Codes

- 60181 – Training
- 64034 – Chartered Bus Services (category 78111803)
- 63001 – Consumables, **Non-Office Supplies**
 - not hardware/materials; not printed stationery
- 63003 – Consumables, **Office Supplies**
- 63103 – Furnishings and Equipment Expensed
 - not leased, capitalized or controlled; not peripherals
- 64101 – Printing Services
 - Includes Stationery; Excludes advertisements
- 67651 – Moving Expenses/Relocation (category 80111506)



Incorrect Account Codes

- If a requisition is determined to have an incorrect account code, the PO will be cancelled and the requisition will be closed.
- A new requisition will need to be entered for the specific procurement with the correct account code.
- If an incorrect category code is used, and the requisition did not receive all of the required approvals, the PO will be cancelled and the requisition will be closed.
- A new requisition will need to be entered for the specific procurement with the correct category code.



The Relationship Between the Quote and the Requisition

- Do not group items from a vendor's quote into a single line item on a requisition.
 - Example:
 - Summus provides a quote that lists prices for a computer, a cable and an adapter. Total quote is \$850.
 - If the requisition is entered as a single line item for \$850, the Purchase Order will be cancelled and the requisition closed.
 - Enter a new requisition with three separate line items for the computer, the cable and the adapter. Because...
 - The requisition would need include two different category codes, two different account codes and one line would have a profile ID.



The Relationship Between the Quote and the Requisition

- If you have a Summus quote for a 7440 AIO computer, a cable and an adapter at a quantity of one each, you can use this quote for quantities greater than one. Simply enter your requisition with the three line items and the quantities that you require.
- If you have a VWR quote that shows 15 line items but your department only wants to order 5 of the items. This is also acceptable. Only enter the 5 desired items on the requisition. The buyer may contact the vendor for a revised quote if a shipping charge is involved that would be impacted by ordering fewer items than quoted.

Purchasing Computers

The following slides were created to assist you in entering requisitions for most computer-related purchases.

The information provided covers:

Vendor Selection

Vendor Address Location

Category Code

Account Code

Profile ID



Purchasing Computers – Page 1

Only one vendor (Dell/Apple) is allowed per requisition.

Vendor selection:

Dell Computers

Summus – Vendor ID 0000041508 - Address #6

Microsoft Computers

Summus – Vendor ID 0000041508 - Address #6

Apple Computers

Apple – Vendor ID 0000043981 – Address #30



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Purchasing Computers – Page 2

CATEGORY CODES:

43211503 Notebook (Laptop)

43211507 Desktop Computer

43211509 Tablet Computer (iPads)

43211900 Displays (Monitors)

43212100 Printer

(If less than \$5,000, consider using your ProCard)

43211600 Computer Accessories

(cables, adapters, covers, etc...)

81110000 Warranty - Computer Services (AppleCare)

78121603 Freight (Shipping)

Purchasing Computers – Page 3

ACCOUNT CODES:

63163 Computers

(Used for computers that cost less than \$5,000)

This is not the default account code so you must enter it manually.

63141 Software

63142 Monitors and Accessories

(adapters, cables, covers, etc...)

63821 Warranty – AppleCare

60373 Freight (Shipping)

Purchasing Computers – Page 4

ASSET INFORMATION:

All items with an account code of 63163 must have asset information added:

AM UNIT: UTARL

PROFILE ID:

204CTL41 Dell Desktop

284CTL41 Dell Portable (laptop)

214CTL41 Apple Desktop

294CTL41 Apple Portable

219CTL41 Tablets, PDAs, etc...

Key Takeaways!!!

- Selecting the correct category code is the critical first step to ensure correct approval routing and correct account code assignment (with a few exceptions as discussed).
- If using one of the category codes on Slide 6, you will have to change the account code as it does not default to the code we use here at UT Arlington. This is a system setting and can not be changed.
- All Capital Expense items and All Controlled Expense items will require a Profile ID (entered on the Asset Information tab on the Distribution Schedule).



Additional Related Resources

Contact your Buyer if you have any doubt before entering your requisition! Other helpful contacts:

Operations Analysis / Asset Management

Attn: Aprell Feagin

817-272-5770

Aprell.Feagin@uta.edu

Accounting Services

Attn: Katie Myers

817-272-0249

Katie.Myers@uta.edu

Knowledge Services

Attn: UTSHAREHELP

817-272-2155

utsharehelp@uta.edu

<https://www.uta.edu/business-affairs/training/index.php>



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Questions?