**Using Appropriate General Ledger Account for Recording Expenses**

It is important that departments use the appropriate General Ledger account when submitting their payment request to Payable Accounting for processing.

There are specific general ledger accounts that should be used for recording most expenses. A list of general ledger accounts and the types of expenses that should be recorded in each account is available on Accounting Services’ web site. Information for recording purchases such as equipment, furnishings, software, and fixed equipment can be found at [http://www.controller.cmich.edu/Accounting/EquipGLs.htm](http://www.controller.cmich.edu/Accounting/EquipGLs.htm).

A list of ALL general ledger accounts including supplies; outside services; professional fees; equipment repair & maintenance; legal fees; copyright/permission fees; rentals; advertising; etc. can be found at [http://www.controller.cmich.edu/Accounting/GL_list.htm](http://www.controller.cmich.edu/Accounting/GL_list.htm).

Please use the information provided to identify the proper general ledger account when preparing your purchase order requisition, when preparing your voucher or vendor invoice for payment, or when reclassifying your credit card charges on Smart Data On Line (SDOL), previously PVS.Net.

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**FYI - NEW G/L ACCOUNT**  G/L Account 750902 has been created for recording expenses related to License/Royalty Fees.

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**When is a CONTRACT required?**

Arrangements for services require a contract/agreement be in place and signed by a CMU employee with contracting authority before the service occurs. If the service provider’s contract isn’t being used, then the department should either work with Contracting & Purchasing Services to develop a contract or use one of two contracts found at [http://www.purchasing.cmich.edu/](http://www.purchasing.cmich.edu/) under the Independent Contractor section. New contracts must be reviewed prior to signature. Refer to the Independent Contractor Policy and Procedure and the Contract Review Process found at [http://www.cmich.edu/gencounsel/manual/default.htm](http://www.cmich.edu/gencounsel/manual/default.htm) under “Manual of University Policies, Procedures and Guidelines”.

Examples of services requiring a contract/agreement include, but are not limited to: maintenance; repairs; installation; programming; technical support; consulting; customized goods; outside printing/mailing/copying; tailoring; cleaning; photos; photo enlarging/framing; transcribing; catering.

Include a copy of the signed contract when submitting your payment request to Payable Accounting for processing.

**If you have questions, contact Contracting & Purchasing Services at 3166 or Payable Accounting at 3523.**

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Visit our web site at [www.purchasing.cmich.edu](http://www.purchasing.cmich.edu), then select the Payables tab for the calendar of check run dates, payables forms, answers to Frequently Asked Questions, and other useful payables information. If there is other information you would like to see on our web site, please let us know ☺