

 <p>Category: Financial</p> <p>Responsible Office: University Controller</p>	<p>Procedure Title: Accounting Codes Manual</p> <p>Document Number: 7075</p> <p>Effective Date: July 01, 2004</p> <p>This procedure item applies to: State-Operated Campuses Statutory Colleges</p>
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Summary

The accounting codes manual (manual), issued by the office of the State University of New York (University) controller, contains tables that list various codes used in the University's online application system and the New York State Central Accounting System (CAS). The information contained in the manual is for all levels of users of the online application system. The accounting codes manual helps insure consistency and integrity of information through all stages of processing and serves as a reference for the detail codes used to:

- Prepare documents and transactions
- Input documents and transactions
- Correct documents and transactions
- Audit documents and transactions
- Interpret reports

The importance of using proper and accurate coding on all documents and transactions can not be overemphasized. All financial reporting, expenditure/revenue controls, analysis of information, etc., is dependent upon proper coding.

The manual is organized in numbered sections, each section contains the table name, section number, and a brief description. The section number in the manual corresponds to the appropriate section in the [Office of the State Comptroller \(OSC\) New York State Accounting System User Procedures Manual](#).

Process

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Table Name: Audit Reject Codes

Section: 03.1110

Description: This table contains the OSC audit reject codes and descriptions used by OSC auditors in the process of auditing documents. The audit reject codes apply to all document batch types.

OSC Code	Description
AA	Incorrect Amt Claimed-#5
AB	Incorrect Encumb Liq Amt
AC	Wrong Type of State Aid
AD	Incorrect Municipality
AE	Incorrect Payee Name-#5
AF	Wrong Municipality Code
AG	No Applic/Amend on File
AH	Misc. State Aid
A1	Formal Contract Needed
A2	Signatures/Approvals Req.
A3	Contract-Clarify Language
A4	Amendment Needed
A5	Assignment Incomplete
A6	Encumbrance Needed
A7	Bond Information Needed
BA	Sep Trans for Code 85 Vou

BB	Duplicate Transmittal #
BC	Wrong # of Vouch on Trans
BD	Voucher Number Incorrect
B1	Procurement Incomplete
B2	Award not Justified
B3	Procurement Info Needed
B4	Rebid Required
B5	No Competition-Need Info
B6	Competitive Bid Required
B7	Need Information on Delay
B8	Financing Issues
KR	QP Resubmittal
LA	Lien/Assignment
SP	Stop Payment
Z1	Address Change Incomplete
Z2	Agency Requested
Z3	Miscellaneous
1A	Vendor/Payee Signature
1B	Agency Signature
1C	Traveler Signature
1D	Supervisor Signature
1E	Title
1F	Unauthorized Signature
10	Misc. Rejections
2A	Extension Errors
2B	Footing Errors
3A	Invoice Not Attached
3B	Freight Bill Not Attached
3C	Recpts Not with Reimburse
3D	Wrong Invoice with Vouch
3E	Original LR's and TR's
3F	Copies of LR's and TR's
3G	Statement of Auto Travel
3H	Rental Car Agreement
3I	Unused/Lost Ticket Appl
3J	Next of Kin Form
3K	Excess Taxi/Toll Receipts
3L	Approv/Confer/Literature
3M	AC340 Required
3N	Labor Affidavit
3P	Approval of Subcontractor
3Q	PS 160 and/or PS 162

3R	Accounting Report
3S	E D 2
3T	D.H.E.W.-Ssa.1604
3U	Dss 207 And/Or 2384
3V	Ac 5051
3W	Scholarship Certification
3X	Textbook Claims
3Y	Chap. 47.66 Or 721 Claims
3Z	Categ Program Payment Rec
30	Final Acceptance Recomend
31	Breakdown Of Nyc Payment
4A	Additional Info/Justify
4B	No Breakdown of Charges
4C	Name/Ttl of Peo At Lunch
4D	No Desc of Merch/Service
4E	No Circum of Incident
4F	Official Station
4G	Home Address
4H	Purpose of Travel
4I	Times of Departure/Return
4J	Means of Transportation
4K	SS# or Federal ID Number
4L	Vou & Recpt Date No Match
4M	Mach Rental Not Specified
4N	Period Services Rendered
5A	Not a Proper State Charge
5B	Freight Charge Not Allow
5C	Item Not in Contract
5D	Duplicate Payment
5E	Services not Rendered
5F	Payment Less Than \$10.00
5G	Incorrect Payment Amount
5H	Incorrect Payee
6A	Merchandise Not Received
6B	Vendor Address Block Inc
6C	Orig Voucher not Submitted
6D	Wrong Type of Voucher
6E	Expen Charge to Wrong Yr
6F	Incorrect Po# on Voucher
6G	Incorrect Contract Number
6H	Contract not Approved
6I	Contract Amendment Needed

6J	Wrong Expenditure Code
6K	Incorrect Payee Count
6L	Error in Municipal Code
6M	Duplication of Voucher No
6N	Error in Payee Reference
6O	Error in State Aid Type
6P	Error in Approp Charge
6Q	Error in Encum Liq Charge
7A	Agency Request
8A	Extension Errors
8B	Footing Errors
8C	Incorrect Rates
8D	Petty Cash
8E	Energy
8F	Discount
8G	Hospital
8H	Court Reporters
8I	Per Diems
8J	Meals/Time/35 Mile Vio
8K	Excessive Mileage
8L	Cost Diff Home Vs Staying
8M	Excessive Taxi Fare
8N	Membership Dues
8O	Missing Receipts
8P	Allowance not Allowed
8R	Personal Expense
8S	Pers Accid Ins/Car Rental
8T	Incorrect Rental Plan
8U	Misc.
9A	Purchase Order Required
9B	Change Notice-Vendor Name
9C	Change Notice-Price Incr
9D	Change Notice-Quant Incr
9E	Resubmitted to Doc Cntl

Table Name: Authority List

Section: 03.1120

Description: This is a listing of all valid authority codes. The authority code is a one digit code placed after the two-digit fiscal year of the appropriation (i.e., 040 – appropriation FY 2004, authority – regular). The authority is determined from the legislative budget bill.

OSC Code	Description
0	Regular
1	Advances - Other

2	Advance to Local Government
3	Advance to Public Authorities
4	Memo Receivables
6	Revenue
9	Accounting Transactions

Table Name: Batch and Document Status

Section: 03.1130

Description: This table decodes the batch and document status displayed in the CAS batch status inquiry.

OSC Code	Description
A	In Asynch
C	Closed
E	In Error
O	Opened
P	Split Batch-Auditing Asynch
R	In Synch
S	In Synch
W	Waiting For Asynch

Table Name: Batch Type

Section: 03.1140

Description: This table contains valid batch types, broken down in document type order. All documents sent to OSC are accumulated or batched by batch type. The batching process combines similar documents into manageable batches for calculating control totals, assigning batch numbers, and routing the batches. All batches are limited to 50 documents per batch. In addition, each document is limited to 950 transactions. (On vouchers, for example, each payee, invoice, or charge line represents a separate transaction.)

Batch Type	Description
Appropriation, Segregation, Cost Center Documents	
AAD	Appropriation Add/Del (OSC use only)
ACH	Appropriation Change (OSC use only)
A05	Appropriation Rollover Documents (OSC use only)
CCP	Cost Center Plan
F05	Cost Center Profile
H05	Roll-Up Tables
INT	Interchange/Apportionment
ITR	Agency Entered Interchanges-Suspended
SEG	Segregations
SGS	Agency Entered Segregations-Suspended
S05	Segregation Rollover Documents (OSC use only)
Encumbrance Documents	
009	SUNY/CUNY Optional Encumbrances
E10	PO's, \$15000+, Except Print

E20	Printing PO's, \$10,000+
EFL	P.O.'s, SUNY Flexibility
ECC	Contract "Encumbrance Only"
QPP	Quick Purchase Order
Contract Documents	
TBV	Best Value (RFP)
TBP	Lowest Price (Invitation for Bid)
TQM	Quick & Misc. Contracts, Land/Lease Contracts
TGG	Grant Contracts
QCT	Quick Contracts
QPC	Quick Purchase Contracts
QPP	Qualified Quick Purchase Orders
TCA	Address Change
ECC	Encumbrance Change
TNT	Flexibility Contract – below threshold
TNC	Flexibility Contract – above threshold
Expenditure/Revenue Documents	
FBV	Fringe Benefit Billing Payments
KPV	Quick Pay Vendor Payments
KTV	Quick Pay Travel Payments
PAY	Salary Refunds (OSC Use Only)
VCA	Cash Advance
VCC	Miscellaneous Contract Payments
VCD	Construction Contract Payments
VCL	Lease Contract Payments
VDS	Debt Service Payments
VGC	Grant Contract Payments
VJT	Court Awards, Judgments
VLA	Local Aid/Student Aid, Student Waivers
VLC	Land Claim Payments
VMA	Moving Expense Payments
VMF	Medical Fees
VNC	Loans for Non-Profit Contracts
VPM	Vouchers Payable Maintenance
VPN	Printing vouchers (non contract)
VPP	Printing Contracts
VPR	Payroll Audit
VPZ	Payroll Maintenance
VRN	Reimburse Non-Travel Cash Advance
VRT	Reimburse Travel Advance
VSM	Manual Payment Against Contract with Scheduled Payments
VTR	Travel Vouchers

VWT	Expedited World Trade Center Vouchers
VO1	Goods and Services, \$1-2,500 not requiring a special batch type
VO2	Goods and Services, \$2,500+ not requiring a special batch type
WIW	EFT Investment Warrant (Wire Transfer)
RCR	Revenue Contract Receipt
RFD	Refund of Appropriation Expenditure
Expenditure/Revenue Transfers	
CJV	Cost Center Journal Vouch (Univ. Controller Use Only)
FBP	Fringe Benefit Payment
JGS	Journal Voucher for OGS Centralized Services (Handwritten Batches only)
JRT	Revenue Transfer Documents
JVC	Journal Voucher Contract Expenditures
JVR	Expenditure Journal Vouchers
Other	
AUD	Agency Audit Profile (OSC Use Only)
PNA	Payee Name/Address (OSC Use Only)
SUB	Subledger Maintenance
SUNY Special Batch Types	
O10	(E10) PO's \$5,000+, except printing
O15	(009) SUNY/CUNY Optional Encumbrances
O20	(E20) PO's - Printing \$5,000+
OTL	(ETL) PO's – Temporary Leases
SFE	(VO1, VO2) Special Fund Estimate Payrolls
INS	(VO1, VO2) Insurance Payments
A38	(VO1, VO2) Fringe Benefit Assessments
RTR	(REF) Airline Ticket Returns
Petty Cash Batch Types	
PC	Petty Cash Vendor
TR	Travel Advance
PCP	Payroll Advance
PCC	Petty Cash Custodian
PCR	Check Refund
TRF	Travel Refund
SPC	Special
PCL	Lodging, Transportation, Freight
PAV	(VRN) Advertising under \$250.00
VIP	Visa Payment

Table Name: Batch Type Uses & Descriptions**Section:** 03.1145**Description:** Listed below is a more detailed explanation of each batch type code and exceptions to document limits within batch.

Batch Type	Description
Appropriation, Segregation, Cost Center Documents	
AAD	Used when processing Appropriation Add/Delete Documents (OSC use only)
ACH	Used when processing Appropriation Change Documents (OSC use only)
A05	Used When processing Appropriation Rollover Document (OSC use only)
CCP	Used when processing Cost Center Plan Documents
FO5	Used when processing Cost Center Profile Documents
HO5	Used when processing Roll-Up Table Document
INT	Used when processing Interchange/Appportionment Documents
ITR	Used when processing Segregation Documents
SEG	Used when processing Segregation Documents
SGS	Used when processing Segregation Documents (suspended)
S05	Used when processing Segregation Rollover Documents (OSC use only)
Encumbrance Documents	
009	Used when processing the Encumbrance Abstract (AC 1166) to encumber agency optional encumbrances
E10	Used when processing purchase orders over \$15,000 except for printing
E20	Used when processing printing purchase orders over \$10,000
ECC	Used to process contract encumbrance only transactions
EFL	Used to process Flexibility purchases
QPP	Quick Purchase Order
Contract Documents (Also refer to Bulletin G-194): note, maximum 1 contract per batch	
TBV	Best Value (RFP) - includes revenue contracts awarded pursuant to an RFP and Single and Sole source for services
TBP	Lowest Price (Invitation for Bid) Contracts and related amendments including Construction contracts and Change Orders
TBP	Lowest Price (Invitation for Bid) Contracts and related amendments including Construction contracts and Change Orders
TGG	Grant Contracts (Grants)

QCT	Quick Contracts - non commodities, including construction, commodities, services and architect/engineering (Quick & Miscellaneous Contracts)
QPP	Qualified "Quick" Purchase Orders (Quick & Miscellaneous)
TCA	Address Change
ECC	Encumbrance Adjustment Only - system generated batch (not submitted to OSC)
TNT	"T" Flexibility Contracts (T contracts below threshold)
TNC	"T" Flexibility Contracts (T contracts above threshold)
TPC	OGS Purchase Contracts and Related Amendments, Purchase Authorizations (PA's). ONLY OGS and/or OSC can enter this Batch Type (invitation for bids)
QPC	Qualified "quick" contracts. ONLY OSC can enter this Batch Type
Voucher Documents	
VCA	Used when processing Cash Advance Vouchers AC874 to establish or adjust a cash advance account
VCC	Used for processing miscellaneous contract payments except those that have a separate batch type (including copier payments)
VCD	Used to process Contract Payment Requests AC1319 for construction contract payments
VCL	Used to process voucher payments for lease contracts
VLA	Used to process state-aid payments, student waivers, local aid payments
VLC	Used to process Land Claims payments
VMA	Used to process Moving Expense
VMF	Used to process medical fee payment vouchers
VNC	Used to pay interest vouchers - non-profit contracts
VPM	Used to process the Voucher Payable Change Notice AC2401 to stop payment, to change payment date, or to change to a manual check. (For OSC use only)
VPN	Used to process printing vouchers that do not have to be matched at OSC with a purchase order
VPR	Used to process vouchers for Payroll Audit
VPZ	Used to process Payroll Maintenance Vouchers
VRA	Used to process refund audit payments
VRN	Voucher to process Petty Cash Reimbursement
VRT	Used to process Travel Advance Reimbursement Vouchers
VSC	Used when processing expenditure documents against sole custody funds
VSM	Manual Payments on SCP Contract
VTR	Used to process travel payments

VTS	Used to process travel payments of \$100 or less including travel vouchers for non-state employees
VO1	Used to process payments, not covered by the preceding batch types, up to \$2,500
VO2	Used to process payments, not covered by the preceding batch types, over \$2,500
KPV	Used to process quick pay vendor payments
KTV	Used to process quick pay travel vouchers
Revenue Documents	
PAY	Used when processing salary refunds
RCR	Used when processing Revenue Contract Receipt Documents
RFD	Used when processing Refund of Appropriation Expenditure Documents
REV	Used when processing Report of Moneys Received Documents
Expenditure/Revenue Transfer Documents	
CJV	Used when processing Cost Center Journal Vouchers
JGS	Used when processing SUNY/OGS Revenue and Expense Journals
JVC	Used when processing Journal Vouchers Documents, which effect contract expenditures
JVR	Used when processing Journal Vouchers Documents, which do not effect contract expenditures
Other Documents	
AUD	Used to process the Audit Profile Agency Rating (AC2400) to update or add an audit rating for an agency
PAY	Used when processing Payroll Header Documents
PNA	Used when processing Payee Name/Address Documents
SUB	Used when processing Subledger Maintenance Documents
SUNY Special Documents	
O05	Used when processing P.O.'s requiring OGS approval (001)
O10	Used when processing P.O.'s requiring OGS approval
O15	Used when processing P.O.'s requiring OGS approval (009)
O20	Used when processing P.O.'s requiring OGS approval
OTL	Used when processing P.O.'s requiring OGS approval
SFE	Used when processing Special Fund Estimate payrolls
INS	Used when processing Insurance Payments
A38	Used to process Fringe Benefit Assessments
RTR	Used when processing Refund of Appropriations for airline ticket returns
Petty Cash Documents	
PC	Used when processing Petty Cash Vendor Payments
TR	Used when processing Petty Cash Travel Advances

PCP	Used when processing Petty Cash Payroll Advance
PCC	Used when processing Petty Cash Custodian Advance
PCR	Used when processing Petty Cash Check Refund
TRF	Used when processing Petty Cash Travel Refund
SPC	Used when one document per Batch is necessary
PCL	Used for Lodging, Transportation and Freight, specifically a payment to a travel agent
PAV	Used for Advertising Expenses (less than \$250); will be converted to VRN

List Name: Contract Prefix Listing

Section: 03.1150

Description: This is a listing of all valid contract prefixes and a description of each prefix. The alpha prefix designates the contract type.

Prefix	Description
C	Miscellaneous Services/Consultant
CM	Multi Agency Miscellaneous Services/Consultant
D	Construction
DF	Construction (Flexibility)
F	Repayment Agreements
K	Grants
L	Leases
LM	Multi Agency Leases
P	OGS Purchase Contracts
R	Revenue Contracts with encumbrances
S	Consultants (Individuals)
T	SUNY Flexibility Contracts (T-Contracts)
W	Land Claims
X	Revenue Contracts without encumbrances

Table Name: Department Codes

Section: 03.1160

Description: The department code is a two position code used to identify state agencies. This table identifies some of the more commonly used state agency codes.

Code	Description
02	State Comptroller
03	Law
08	Civil Service
09	Environmental Conservation
11	Education
19	State
20	Tax & Finance
21	Miscellaneous Boards & Commissions

23	Motor Vehicle
28	State University of New York
50	Mental Health
70	City University

Table Name: Fund/Sub-fund Codes

Section: 03.1170

Description: This table lists the various OSC/University fund code (first 3 positions) and sub-fund code (last 2 positions) along with the fund name. Each fund is segregated for the purpose of carrying out specific activities in accordance with special regulations, restrictions, or limitations.

OSC Fund Code	Description
001-00	Local Assistance Fund
002-00	Capital Projects Fund
003-00	State Purposes Fund
007-00	Community Projects Fund
020-64	Restricted Current Fund
074-XX	Dormitory Rehabilitation-Capital Construction Project
221-A5	Nursing-State
221-B2	Perkins-State Reserve
221-D8	Perkins-State
221-00	Perkins-Administrative Expense
221-58	Perkins-Federal
221-59	Perkins Federal Capital Contributions
221-65	Perkins Holding
221-70	Health-Federal
221-71	Nursing-Federal
221-9A	Miscellaneous Grants DHHS
267-9T	Supplemental Educational Opportunity Grant (SEOG)
267-9W	College Work Study-Federal
267-90	State Education Department
267-91	Federal Pell Grant Program
290-U5	Cornell University Trust Fund
330-00	Dormitory Income Fund - Debt Service
334-12	Banking Services Fund
339-47	Dormitory Income Fund Reimbursable
344-XX	SUNY Collection Fund
345-00	State University Income Fund - Special Revenue
345-01	Interest Income (STIP)
345-09	Long Island Veterans Home
345-10	General Income Fund Reimbursable
345-11	Hospital Deficit Fund
345-12	General Revenue Offset

345-13	Non-Resident Revenue Offset
345-22	Hospital Operating
345-31	Stabilization
345-46	Hospital Income Fund Reimbursable
345-47	Tuition Reimbursable
345-97	Educational Opportunity Center/Bridge Program
382-XX	Direct Lending Program

Table Name: Expenditure Object Codes

Section: 03.1185e

Description: This table lists the University's objects of expenditure by major category and the corresponding OSC segregation conversion. Objects of expense are used to classify expenditures as to type of articles purchased or services rendered.

University Sub-OSC Segregation Object Range:	Description	Conversion:
0000-1999	Personal Service Regular (PSR)	41
2000-2999	Temporary Service (PST)	42
3000-3999	Supplies and Materials	5
4000-4999	Employee Travel & Moving	5
5000-5999	Contractual Services	5
5510-5556	Utilities	5
5901-5999	Local Assistance	6
6000	Savings	41
6500	Unallocated	-
7000-7491	Equipment Purchases (Other than Capital)	5
7500-7990	Capital Construction	7
8000-8999	Fringe Benefits	58
9100-9859	Recharges	5
9999	Default	-

For a complete listing of all University expenditure object codes, see Appendix A, Supplement to OSC Accounting Bulletin, or refer to online application OBJI (object inquiry). To view expenditure objects in OSC object order, refer to online application OBJO (object inquiry OSC).

Table Name: Revenue Object Codes

Section: 03.1185r

Description: This table lists the University's revenue classification structure by fund. Revenue classifications are used to classify revenue by source.

Fund	Description	Revenue Class Range (most common)
34510	Income Fund Reimbursable	181XX
34511	Hospital Deficit Fund	12848
34512	General Revenue Offset	128XX

34531	Stabilization	248XX
34547	Tuition Reimbursable	193XX
02064	Restricted Current	21XXX
074XX	Dormitory Rehabilitation	209XX
34509	Long Island Veterans Home	17XXX
34522	Hospital Operating	15XXX
34546	Hospital Income Fund Reimbursable	183XX-184XX
345XX	STIP Interest	12850
33000	Dormitory Operating	129XX
33000	Dormitory Sponsored	182XX
344XX	Collection Fund	13901
33412	Banking Services	33401

For a complete listing of revenue classifications by fund, refer to online application RCHI (revenue chart inquiry).

Table Name: Originating Campus Codes

Section: 03.1190

Description: This table lists University related originating agency codes. The agency code is a 5-digit code used to identify a particular state agency within CAS.

Agency Code	Description
28010	SUNY at Albany
28020	SUNY at Binghamton
28030	SUNY at Buffalo
28050	SUNY at Stony Brook
28100	Health Science Center - Brooklyn
28110	Health Science Center – Syracuse
28150	S.U. College at Brockport
28160	S.U. College at Buffalo
28170	S.U. College at Cortland
28180	S.U. College at Fredonia
28190	S.U. College at Geneseo
28200	S.U. College at Old Westbury
28210	S.U. College at New Paltz
28220	S.U. College at Oneonta
28230	S.U. College at Oswego
28240	S.U. College at Plattsburgh
28250	S.U. College at Potsdam
28260	S.U. College at Purchase
28270	S.U. Institute of Technology
28280	S.U. Empire State College
28350	S.U. College of Technology at Alfred
28360	S.U. College of Technology at Canton

28370	S.U. College of Ag. and Tech. at Cobleskill
28380	S.U. College of Technology at Delhi
28390	S.U. College of Technology at Farmingdale
28400	S.U. College of Ag. and Tech. at Morrisville
28430	Cornell County Cooperative Extension Program
28440	Cornell County Cooperative Extension Program
28510	N.Y.S. College of Ceramics – Alfred University
28550	S.U. College of Environmental Science & Forestry
28570	S.U. Maritime College
28580	S.U. College of Optometry
28610	General University-Wide Control
28650	System Administration
28710	General State Charges
28730	Community Colleges
28770	All State Operated Colleges & Schools
28790	Fiduciary Student Loan - Fed & State
28840	Debt Service Fund - DIF
28870	Special Revenue - Student Aid
28990	State University Construction Fund

Table Name: Route Codes

Section: 03.1210

Description: The route code indicates how a payment is to be handled. This table lists all valid route codes.

Code	Description
Blank	Send to Payee
A	Return to Agency
B	Send to: Correctional Industries
C	Combined Check
F	Foreign Mail
G	Send to: Office of General Services
H	Send to: Office of Mental Health
M	Manual Check *
N	Electronic Funds Transfer *
P	Payroll Check *
S	Special Handling *
X	Payroll Deduction Unit *
Z	Treasury
* OSC Use Only	

Table Name: Statistic Type Codes**Section:** 03.1220**Description:** The statistic type identifies a specific category of information to be accumulated for the purpose of identifying federal fund recipients. Each voucher permits the reporting of one statistic. This table lists the valid statistic types.

Code	Description
A	Federal Single Audit - All Other Payees
B	Federal Single Audit - Beneficiary
C	Exempt Subrecipient Federal Funds
S	Federal Single Audit - Subrecipient
X	Interest Payments

List Name: Transaction Codes**Section:** 03.1230**Description:** This section lists transaction codes used in the accounting system.

Transaction Code	Activity
Appropriations	
102	New Appropriation - Add
103	Appropriation - Change (+/-)
104	Appropriation – Delete
Segregations	
112	New Segregation - Add
113	Segregation – Change (+/-)
114	Segregation – Delete
Expenditure Limit	
122	New Expenditure Limit - Add
123	Expenditure Limit - Change (+/-)
124	Expenditure Limit – Delete
Interchange	
153	Interchange – From
154	Interchange – To
Purchase Order Encumbrances	
203	Purchase Order - New or Liquidation
204	Purchase Order - Change (+/-)
205	Purchase Order – Delete
Contract Data and Contract Encumbrance	
212	New Contract Data – Add
213	Contract Data – Change
214	Contract Data – Delete
215	Contract Lien Ind/Type Change
218	New Contract Encumbrance - Add
219	Contract Encumbrance - Change (+/-)

220	Contract Encumbrance - Delete
Expenditures and Disbursements	
301	Voucher Invoice
302	Voucher Payment
304	Voucher Expenditure (charge)
312	Voucher Change of Payment Date
313	Voucher Manual Checks
314	Voucher Stop Payment
352	Payroll Payment
354	Payroll Expenditure
	Voucher Disbursement (check writing)
Journal Voucher - Expenditures/Revenues	
319	Journal Voucher - Charge
	Cost Center Journal
Refund of Appropriation Expenditures	
332	Refund of Appropriation Expenditure-Payment
334	Refund of Appropriation Expenditure-Charge
Revenue	
371	Deposit of Receipts
Subledger	
450	Subledger – Add
451	Subledger - Change (+/-)
452	Subledger – Delete
Cost Center Profile	
502	New Cost Center Plan - Add
503	Cost Center Plan – Change
504	Cost Center Plan - Delete
512	Cost Center Profile - New
513	Cost Center Profile - Change
514	Cost Center Profile – Delete\
Roll-up Table Maintenance	
702	New Roll-up Table – Add
703	Roll-up Table – Change
704	Roll-up Table – Delete
SUNY Only	
160	Departmental Allocation - New
161	Departmental Allocation
162	Departmental Allocation
389	Payroll Distribution
902	Assignment Journal (FM22) Debit
903	Assignment Journal (FM22) Credit
912	Encumbrance Transfer - Increase

913	Encumbrance Transfer - Decrease
979	Payroll Encumbrance
999	FM909 (SCAJ) Disbursements
The most commonly used transaction codes and document types are identified as follows:	
Transaction Code	Document Type Activity
160	I Initial Allocation
161	I Departmental - Increase
Allocation (UA-3)	
161	I Departmental - Increase
162	I Departmental – Decrease
Encumbrance/Expenditures	
319	J Journal Voucher Request (AC-22)
203	J Encumbrance Liquidation
902	J Assignment Journal Request FM-22 Debit
903	J Assignment Journal Request FM-22Credit
912	E Encumbrance Transfer - Increase
913	E Encumbrance Transfer - Decrease
354	V OSC Payroll Charge
389	V SUNY Payroll Distribution
371	R Payroll Check for Refund or Exchange
979	P Payroll Encumbrance
304	V Voucher Expenditure (Charge)
334	R Refund of Appropriation Expenditure Charge
203	E Purchase Order Encumbrance
204	E Purchase Order Encumbrance Change (+/-)
203	V Purchase Order Liquidation
218	T New Contract Encumbrance
219	T Contract Encumbrance Change (+/-)

Table Name: IRS Reporting (1099) Codes

Section: 03.1240

Description: This table lists the valid IRS code required for certain payments to non-employees. The IRS code indicates the type of IRS reporting required for the payment.

Code	Description
Blank	Not IRS Reportable
E	Rental Payments
H	Hospital/Medical Payments
J	Payments to Jurors

L	Payments to Attorneys
N	Non-Employee Compensation
P	Interest-Late Payment
R	Survivor Benefits
S	Real Estate
T	Excess (Taxable) Travel Reimbursement
V	Volunteers
W	Moving Expense Reimbursement
X	Real Property Tax

List Name: Contractor Types

Section: 03.1250

Description: This is a listing of all valid contractor types and a description of each prefix. The alpha prefix designates the particular type of contractor.

Prefix	Description
B	Minority-Owned Business Enterprises
C	Contractor Subject to MacBride
L	Municipalities (not on OSC Payee Name and Address file)
M	Municipality (on OSC Payee Name and Address file)
N	Not-for-Profit Organization
S	Small Business
W	Women-Owned Business Enterprises
X	No other contractor type applies

Forms

There are no forms relevant to this procedure.

Related Procedures

SUNY Object File (OBJI)

OSC Object File (OBJO)

SUNY Revenue Class (RCHI)

Other Related Information

[New York State Office of the State Comptroller, New York State Accounting System User Procedures Manual](#)

[New York State Office of the State Comptroller, Contract and Expenditure Bulletins](#)

Authority
Office of the University Controller Accounting Requirements.

History
There is no history relevant to this procedure.

Appendices
There are no appendices relevant to this procedure.