



CSU Bakersfield


Business and Administrative Services

Financial Services

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MEMORANDUM

DATE: July 11, 2017
TO: Campus Community
FROM: Queen King, Associate Vice President Financial Services/Controller 
SUBJECT: Recent Definition for Repairs and Maintenance Expenses

Effective July 1, 2017, there are new capital reporting requirements to comply with recent state legislative changes. To comply with these capital reporting requirements, the Chancellor's Office has issued new definitions and revised the account numbers that can be used to record repair and maintenance expenses. Account number 660021 Repairs and Maintenance will no longer be available for use. Below are new account numbers that will be available and the description of the types of repairs and maintenance expenses to record such expenses.

Minor Maintenance - Account 660821

Minor maintenance expenses (i.e. facility work orders) should be recorded to this account.

Equipment Repairs – Account 613001 or 660003

Equipment repairs should be coded to 613001 (contractual services) or 660003 (supplies and services). Any equipment repairs under a contractual obligation should be coded to 613001 (contractual services). All repairs and maintenance for equipment not under a contractual obligation should be recorded in account 660003 (supplies and services).

Information Technology Repairs – Account 613001

Repairs related to Information Technology, including computers and other technology equipment, should be coded to 613001 (contractual services) or any appropriate IT account beginning with 616xxx.

Major Repairs (Facilities Use Only)

Depending on the nature of the expense, there are several options to record major repairs for facilities.

- a. **Building Maintenance** – Routine repairs and maintenance expenses to buildings and permanent fixtures should be recorded in account 660061. This account can *only* be used with departments D21520 and D93001.
- b. **Custodial Services** - Expenses related to custodial services in buildings, including repairs to custodial equipment should be recorded in account 660062. This account can *only* be used with department D21530.
- c. **Landscape and Grounds** - Expenses for landscaping and grounds maintenance should be recorded in account 660064). This account can *only* be used with department D21540.

For questions you may contact Lizeth Gamez, Associate Controller, Accounting & Reporting Services at lgamez@csub.edu.