

CSP Accounting Code Guidance

This guidance is intended to provide an at-a-glance reference to accounting codes that schools most commonly use when completing funding applications in ePlan for the CSP grant. The examples in this guidance reflect patterns seen across prior CSP funding applications and are intended to help schools quickly identify appropriate codes and understand what is generally allowable under each code. For full allowability guidance and a detailed list of all allowable expenditures, please see Appendix A of the [CSP Recipient Guide](#).

Overview of Accounting Codes

When completing a funding application in ePlan, each planned expenditure must be budgeted to specific accounting codes. Accounting codes are comprised of both an account number and a line-item number. The **account number** reflects the function of the larger expenditure category, and the **line-item number** clarifies the specific purpose of the expenditure.

See the following accounting code as an example: 72410-104: Principal(s):

- Account Number: 72410
 - 72410 is the “Office of the Principal”, which includes activities concerned with directing and managing the operation of a particular school.
- Line-Item Number: 104
 - 104 specifies “Principal(s)” within the Office of the Principal account. “Principal(s)” in this context refers to the salary of the principal.

Frequently Used Account Numbers

When selecting accounting codes for a planned expenditure, schools should consider which account number most closely aligns with the function of the expenditure. Below is a brief overview of the account numbers subgrantees most commonly use and their function:

- 71100 - Regular Instruction Program
 - Activities that **provide students in grades K through 12 with learning experiences** to prepare them in their roles as citizens, family members, and workforce members. Expenditures for instructing students should be recorded in this program.
- 72210 - Support Services/Regular Instruction Program
 - Activities **assisting instructional staff** in planning, developing, and evaluating the process of providing student learning experiences. These activities include curriculum development, instruction techniques, child development and understanding, staff training, etc.

- 72250 - Education Technology
 - Activities designed to provide **internet and other technical services** to support instruction, attendance, health, administration, testing, and other areas as needed. Major categories include personnel, benefits, supplies, materials, and other expenses such as internet connectivity.
- 72410 - Office of the Principal
 - Office of the Principal includes activities concerned with **directing and managing the operation** of a particular school. These activities include those performed by the principal, assistant principals, and other assistants while they supervise all school operations, evaluate staff, assign duties to staff, supervise and maintain the school's records, and coordinate school instructional activities with those of the school system. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.

Frequently Used Accounting Codes

The table below outlines the accounting codes most frequently used by CSP subgrantees. Each accounting code is accompanied by the matching line-item from ePlan and the most commonly reimbursed expenditures within each accounting code.

For some items below, two different account numbers are listed for a shared line-item. This is to reflect that similar purchases can serve two different functions, and so they may need two different accounting codes.

Some purchases may reasonably align to more than one accounting code. Schools should use their best judgement to select the code that most accurately reflects the primary purpose of the expense.

Accounting Code	Common Expenditures
71100 722: Regular Instruction Equipment	Classroom furniture, teacher/student computers, and other classroom equipment.
72410 104: Principal(s)	Salary for the principal / executive director during planning.
72210 189: Other Salaries & Wages 72410 189: Other Salaries & Wages	72210 (Support Services) includes other allowable instructional salaries, including curriculum development/integration. 72410 (Office of the Principal) includes other allowable administrative salaries, such as recruitment of students/staff.

<p>72210 399: Other Contracted Services 72410 399: Other Contracted Services</p>	<p>72210 (Support Services) includes support related to academics, such as curriculum development.</p> <p>72410 (Office of the Principal) includes support related to operations, such as policy development or minor building repairs.</p>
<p>71100 429: Instructional Supplies & Materials</p>	<p>Textbooks and consumable classroom supplies</p>
<p>71100 330: Lease/SBITA Payments</p>	<p>Lease and rent payments for up to 3 months immediately preceding school opening.</p>
<p>71100 471: Software 72250 471: Software</p>	<p>71100 (Regular Instructional Program) includes academic software and digital curriculum for students.</p> <p>72250 (Education Technology) includes other school support software, such as inventory or visitor registration software.</p>
<p>72210 524: In-Service / Staff Development 72410 524: In Service / Staff Development</p>	<p>72210 (Support Services) includes training for instructional staff.</p> <p>72410 (Office of the Principal) includes training for administrators and school leaders.</p>
<p>72210 299: Other Fringe Benefits 72410 299: Other Fringe Benefits</p>	<p>Benefits for allowable personnel expenses.</p>