

Frequently Used 6xxxxx Expense Accounts (Non-LCD)

ACCOUNT	DESCRIPTION	USAGE
ADVERTISING & PROMOTIONAL EXPENSES		
660017	Advertising & Promo Publictns	For the cost of any kind of advertising and marketing/promotional expenses - publications only
660817	Publications/Media/Audio	For the cost of any kind of advertising and marketing/promotional expenses - media or audio
660826	Advertising	For the cost of any kind of advertising, including routine personnel vacancy announcements
660837	Promotional Items	Marketing and promotional expenses, including the cost of sponsoring a booth at a conference, the purpose of which is to promote educational services and programs of the CSU

INFORMATION TECHNOLOGY		
616001	I/T Communications	Costs for communications equipment. It may also include tax, maintenance and related training costs.
616002	I/T Hardware	Expenditures for non-communication equipment, including laptops/desktops, printers, monitors, servers, etc. (purchase of actual hardware, not annual maintenance or support)
616003	I/T Software-	Expenditures for IT software (purchase of software, not annual maintenance or support)
616004	IT Infrastructure	IT Infrastructure
616005	Misc Info Tech Costs	Other IT equipment (technical supplies) such as computer cables, projector bulbs, mouse, memory for upgrade, hard drives, etc.
616802	I/T Hardware Annual Maint/Supp	Hardware annual maintenance or support
616803	I/T Software Annual Maint/Supp	Software maintenance costs related to the use of the software
616805	I/T Service Labor	Charge for labor for IT services outside of normal scope of operations; for IT use only
616806	I/T Service Other Item	Charge for rental of IT equipment
616808	IT Consulting & Services	Used to record IT consulting fees and related services

OTHER EXPENSES		
660832	Honorariums	A payment in recognition of acts or professional services for which custom or propriety forbids a price to be set (attach Honorarium Payment Form)
660001	Postage and Freight	Postage and freight expenses
660002	Printing	Printing expenses
660090	Expenses-Other	Other operating expenses not recorded elsewhere; parking permits
660804	Admin Charges	Administrative fee between CSUF departments
660808	Special Event Insurance Costs	Special event insurance costs charged by Risk Management department (10332)
660822	Business-Relatd Food	Consumed food (not used for instruction or lab); includes catering, hospitality and other meals (attach Hospitality Directive 11 Documentation and Approval Form)
660836	Tables & Tickets	Purchase of tables and tickets at events
660996	Student Payment-Liab Account	Used to process PCD, REQ/PO and Concur transactions for 25xxxx accounts; MUST have \$0.00 balance by June 30th
690002	Prior Year Expenditure Adj	Should only be used for correction of errors discovered after a fiscal year has been closed; provide original account/fund/dept in ETR Line Description and Journal ID in ETR Reference. Expenses should never be purposely deferred to a subsequent fiscal year in order to record as a "prior year adjustment."

PROCUREMENT CARD (PCD)		
660898	Disallowed-P-Card Expense	Unauthorized P-Card transactions for both Concur and non-Concur users; MUST have \$0.00 balance by June 30th
660997	Concur Not Approved Trans	For Concur P-Card charges that are not yet posted in OBIEE; for Accounting Services & Financial Reporting (ASFR) use only
660999	Unreconciled P-Card Expense	For fraudulent or disputed P-Card transactions; MUST have \$0.00 balance by June 30th

REPAIRS & MAINTENANCE		
660061	Rep & Maint - Building Maint	For activities related to routine repair and maintenance of buildings and permanently attached components (such as boilers and air conditioning systems); must be used for recurring maintenance and repair
660062	Rep & Maint - Custodial Srvc	For activities related to custodial services in buildings; must be used for recurring maintenance and repair
660063	Rep & Maint - Util (TRI-GEN)	For activities related to the delivery of heating, cooling, light and power, gas, water and any other utilities necessary for the operation of the physical plant. This account is to be used ONLY by campuses with a co-generation plant; must be used for recurring maintenance and repair.
660064	Rep & Maint - Landscape & Grnd	For activities related to landscaping and grounds maintenance; must be used for recurring maintenance and repair
660858	Repairs & Maint (Non Facility)	Repair and maintenance for equipment (non-facility)

RECRUITMENT		
660042	Recruitment	Costs associated with employee recruitment, such as fees charged by recruiting firms
660840	Faculty Recr-Travel (In/Out)	Faculty recruitment - travel
660841	Faculty Recr-Advertising	For the cost of any kind of advertising, including routine personnel vacancy announcements - faculty recruitment only
660842	Faculty Recr-Meals	Faculty recruitment - meals
660843	Faculty Recr-Other	Faculty recruitment - other (supplies)

RESTRICTED ACCOUNTS		
616101	InterAgency I/T Software	For software processed via Interagency Financial Transactions (IFT) only; cannot be moved to another account
617001	Svcs from Other Funds/Agencies	Used by Service Providers (ex. PHY, DPS, TEL, COP, etc) for chargebacks
660952	Carry Forward	For Budget Transfer Request (BTR) only; cannot be used for Expenditure Transfer Request (ETR) or Request for Invoice (RFI)

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ACCOUNT	DESCRIPTION	USAGE
GENERAL & CONTRACTUAL SERVICES		
613001	Contractual Service	Expenditures made pursuant to a formal written contract (as determined by Contacts & Procurement and requiring dual signatures) executed between the CSU and the service provider for services such as interagency agreements, stacked parking, temporary staffing services, etc. Use 616xxx for IT related costs; use 660003 for services with no formal contract; use 613850 for
613850	Lease Expense	Lease expense (requires a formal written contract)
619001	Equipment - NON-INSTRUCTION	For non-IT and non-instructional equipment. Cost of equipment includes item purchase price, plus all costs associated with the acquisition, including taxes, shipping and handling, and installation charges. Can be capitalized if capitalization criteria is met.
619002	Equipment - INSTRUCTIONAL	Equipment which is an integral part of providing classroom instruction to students (e.g. airplane simulator). Does not include general use equipment (i.e. not dedicated to instructional purposes), nor does it include computer equipment used in libraries and computer labs. Cost of equipment includes item purchase price, plus all costs associated with the acquisition, including taxes, shipping and handling, and installation charges.
660003	General Services	ACTUALS: Services typically ordered via service order and generally for one-time services or services of a lesser value such as blanket service orders, editors, writers, art models, photographers, consulting, training, etc. Shall be used exclusively to record low value, non-contracted services (no formal written contract). Use 616xxx for IT related costs; use 613001 for services with formal contract; use 613850 for leases with a formal contract. BUDGET: Used to budget non-salaries/benefits (other operating expenses)
660825	General Supplies	Small, expendable supplies regularly used in offices such as paper, ink, staples, pens, tools, adhesives, auto supplies, art supplies, chemicals, lab supplies, etc. Default account for Staples chargeback (STP) purchases.
660835	Furniture	Furniture or furniture replacement

ACCREDITATION FEES, MEMBERSHIPS & SUBSCRIPTIONS		
660043	Accreditation Fees	Payments to agencies that grant college, program or university accreditation
660801	Membership	Membership dues (attach Membership Justification Form)
660802	Electronic Database Subscripti	Electronic database subscriptions (College/University access)
660921	Subscription/Mags/Paper/Jrnl	Paper (non-electronic) subscriptions

TRAVEL (NON-EMPLOYEE)		
613001	Contractual Service	Contractual obligation to reimburse vendor for travel expenses
660009	Specialized Training	Obligation to reimburse travel expenses of individuals who are engaged to provide staff training
660090	Expenses-Other	Reimbursement of travel costs incurred by official guests. Examples of official guests include a newly hired executive visiting a CSU campus for business purposes prior to official starting date as a CSU employee, or a student defined as an official guest by CSU hospitality policy.

TRAVEL (STAFF / STUDENT*) & TRAINING		
*For students engaged in official university business, such as participation in intervarsity sports or representing the university in the presentation of research at a conference.		
606001	Travel-In State	In-state travel expenses incurred by employees, including meals, airfare, lodging, parking and mileage
606002	Travel-Out of State	Out-of-state travel expenses incurred by employees, including meals, airfare, lodging, parking and mileage
606802	Travel-International	International travel expenses incurred by employees, including meals, airfare, lodging, parking and mileage
660848	Registration Fee	Fees paid for staff training, workshops, conferences and seminars; used for registration fees only associated with these events and not for related travel expenses incurred by employees. Use 606001, 606002, 606802 for employee travel costs such as meals, airfare, lodging, parking, mileage etc. if such costs are identifiable and quantifiable

EMPLOYEE MOVING AND RELOCATION		
603094	Employee Moving and Relocatio	Reimbursement of moving and relocation expenses for non-faculty through Accounts Payable/Travel; reporting and taxation of the reimbursement is subsequently processed through the State Controller's Office (SCO) Uniform State Payroll System (Form STD 676P).
603894	Faculty Moving and Relocation	Reimbursement of moving and relocation expenses for faculty through Accounts Payable/Travel; reporting and taxation of the reimbursement is subsequently processed through the State Controller's Office (SCO) Uniform State Payroll System (Form STD 676P). Replaces account 660815 (Fac Recruitment-Move Allow).

LIBRARY		
608xxx	Library Acquisitions	All materials purchased for use by Pollak Library (department 10253) such as books, periodical subscriptions and electronic media and internet access. Books purchased for use by any department other than the library should be charged to 660825, General Supplies.

RENTAL EXPENSE		
613816	Equipment Rental	Payment for equipment rental
660041	Space Rental	Space rental expenditure
660829	Facility Rental	Conference room / housing (non-student) room rental