CSU, SACRAMENTO
EXPENDITURE ACCOUNT LISTING FOR DEPARTMENTAL USE
UPDATED AS OF 02/08/2017

NOTE: The following list consists of expenditure accounts for general use by all departments for posting of expenditures, creation of requisitions or the proper classification of expenses from use of ProCards. It is not an all-inclusive listing as some accounts are specific to only one or more department or are used for monthly system postings (salary/benefits for example). Please contact the Accounting Services Office if you are not sure what account to use or do not see an account that use to be listed.

Account	Descr		Descr
604001	Telephone Usage		For costs associated with campus-wide phone service and usage charges.
604090	Other Communications		For costs associated with miscellaneous telecommunication expenses - any telecommunication cost that does not meet another specific classification
604810	Tele Charges-AT&T		Specific for telephone charges from AT&T - generally for those entities that do not have monthly Campus Cost Recovery (CCR) charges posted to their department - CCP for example.
604816	Tele Usage - Cell		For costs associated with campus-wide cell phones, equipment, service and usage charges - ONLY
606001	Travel-In State		For tracking of In-State Travel costs (University employees and students only) - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606002	Travel-Out of State		For tracking of Out-of-State Travel costs (University employees and students only) - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606800	Travel-In State-Team		For tracking of In-State Team Travel costs (Optional - primarily used by Athletics)- airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606801	Travel-In State-Admin		For tracking of In-State Travel costs by Administrators (Optional - primarily used by Athletics)- airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606803	Travel-In State-Instr Related		For tracking of In-State Travel costs related to instruction - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606806	Travel-In State-Accrediation		For tracking of In-State Travel costs associated with University accreditation purposes - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606807	Travel-In State-Recruitment		For tracking of In-State Travel costs associated with recruitment or potential hiring - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009). NOTE: this is for the reimbursement of campus personnel only, not for reimbursement of outside prospective candidates or student athletes (these belong in 660090)

Account	Descr		Descr
606809	Travel-In State-Professional		For tracking of In-State Travel costs where a University individual specifically participates in a conference/pannel/seminar/etc.as a presenter of their professional knowledge/skills - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606810	Travel-Out of State-Admin		For tracking of Out-of-State Travel costs by Administrators (Optional - primarily used by Athletics)- airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606811	Travel-Out of State-Instr Rel		For tracking of Out-of-State Travel costs related to instruction - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606813	Travel-Out of State-Professnl		For tracking of Out-of-State Travel costs where a University individual specifically participates in a conference/panel/seminar/etc.as a presenter of their professional knowledge/skills - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606816	Travel-Out of State-Recruitmnt		For tracking of Out-of-State Travel costs associated with recruitment or potential hiring - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009). NOTE: this is for the reimbursement of campus personnel only, not for reimbursement of outside prospective candidates or student athletes (these belong in 660090).
606818	Travel-Out of State-Team		For tracking of Out-of-State Team Travel costs (Optional - primarily used by Athletics)- airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606819	Travel-Out of State-Accredit		For tracking of Out-of-State Travel costs for University accreditation purposes - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
613001	Contractual Services		For tracking of services related to a contract providing a service that campus resources aren't able to perform. Examples to include Service and Maintenance Agreements, Technological Training related to a acquisition of a computerized or mechanical system. NOTE: Contracts must be initiated through the Procurement Department. Also, to be used for the reimbursement of vendor travel expenses.
613801	Professional Services		For tracking of services associated with outside professional persons/companies who possesses a specialized skill not available on campus. Examples to include Doctors, Pharmacists, Engineers, Architects, etc.
613803	Radio Contracts		For tracking of expenses associated with contracts for radio advertising - must be a contract for more than one broadcast
616002	I/T Hardware		For costs associated with purchase of internet technology hardware - computers, servers, equipment, accessories, etc.

Account	Descr		Descr
616003	I/T Software		For costs associated with purchase of New Software - should be initiated through the Information Resource Technology (IRT) Department
616005	Misc Info Tech Costs		For recording of miscellaneous information technology costs - to be used when cost does not fit any other category. Offsite storage costs for example
616803	I/T Student Workstations Supp		Specific for the recording of student workstation supply costs - specific to the tracking of supplies associated with student workstations. Note: to be used when the cost does not fit another category.
616804	I/T Faculty Workstations Supp		Specific for the recording of faculty workstation supply costs - specific to the tracking of supplies associated with faculty workstations. Note: to be used when the cost does not fit another category.
616805	I/T Student Workstation-Equip		Specific for the recording of student workstation Equipment costs - specific to the tracking of Equipment associated with student workstations - Note: to be used when the cost does not fit another category
616806	I/T Fac Workstations-Equip		Specific for the recording of Faculty workstation Equipment costs - specific to the tracking of Equipment associated with Faculty workstations - Note: to be used when the cost does not fit another category
616808	Software Licensing-Renewals		For costs associated with new or renewal of Software licenses - should be initiated through the Information Resource Technology (IRT) Department
616809	Software Maint/Service Contrct		For costs associated with maintenance of an existing Software product - onetime or through service contract
619001	Other Equipment		For use when purchase of equipment does not fall under any of the other categories (Instructional, IT related, capital project, etc.)
619002	Instructional Equipment		Temporary account for creation of a "Requisition" - Purchasing Department to change to 619802 or 619803.
619802	Instruct Equip 105-5 yr life		For purchase of instructional equipment with a life of 5 years - NOT related to IT Hardware or Software - Procurement Department to determine
619803	Instruct Equip 110 -10 yr Life		For purchase of instructional equipment with a life of 10 years - NOT related to IT Hardware or Software - Procurement Department to determine
660001	Postage and Freight		For tracking of all postage/freight charges
660002	Printing		For tracking of all printing charges - does not include toner costs

Account	Descr		Descr
660003	Supplies and Services		For the recording of "Supplies or Services" expenditures that are non-specific in nature or DO NOT meet any of the other classifications.□ Generally self-explanatory based on the object name. However, the costs charged to this account for services should be distinguished from those charged to Contractual Services (object code 613001). The latter account is used when the services are rendered pursuant to a formal contract between the CSU and the provider of the services. The contracts often are for significant amounts and for services related to a major project and/or for ongoing services extending over multiple months. Services charged to 660003 are generally for smaller values and for a single, short-term purpose.
660009	Training-Professional Develop		For tracking of registration fees and training material or any other costs associated with training/professional development. If associated with travel, expenses will need to be split out to the appropriate travel expense accounts. Also, to be used for the reimbursement of travel expenses for non-employee individuals - for example: motivational speaker for division meeting.
660010	Insurance Premium Expense		For use by campus departments for tracking insurance premium expenses - like the Foreign Travel Insurance Premium and other insurance related expenses
660017	Advertising/Promotional Pblctn		For the cost of any kind of advertising, including routine personnel vacancy announcements, and 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. Should not be used for Construction Advertising - use 607xxx account.
660042	Recruitment/Employee Relocate		Specific for the reimbursement of travel costs associated with executive or faculty recruitment. Note: this should not be used for the recruitment of student athletes.
660061	Repairs/Maint - Buidling Maint		Created by CO for tracking of repairs and maintenance costs associate with normal building maintenance. Use of Rule 2 will result in derivation to program code 0702.
660062	Repairs/Maint - Custodial Servies		Created by CO for tracking of repairs and maintenance costs associate with normal custodial services. Use of Rule 2 will result in derivation to program code 0703.
660064	Repairs/Maint - Landscape-Grounds		Created by CO for tracking of repairs and maintenance costs associate with normal landscape and grounds maintenance. Use of Rule 2 will result in derivation to program code 0705.
660065	Repairs/Maint - Major Repair/Reno		Created by CO for tracking of repairs and maintenance costs associate with major repairs and renovations. Use of Rule 2 will result in derivation to program code 0706.

Account	Descr		Descr
660090	Expenses-Other		For the recording of expense that are NOT "Supplies or Services" in nature, nor meet any other special classification. Also to be used for the reimbursement of travel costs incurred by official guests, prospective student athletes and their parents or for newly hired executives visiting the campus prior to actual start date (date when salary payments begin).
660800	Advertisements		For tracking of costs associated with newspaper/magazine/radio advertisement costs - for those costs that do not require a contract. NOTE: this should not be used for construction related advertisements.
660801	Fundraising		For the tracking of "Fundraising" costs - costs associated with a fundraising event - open to all departments as long as the postings are related to a fundraising event.
660803	Furniture		For purchase of furniture - office, lobby - not related to construction projects
660804	Membership Fees		For payments associated with membership fees - outside organization charges only□ This account is used for expenses relating to Athletic membership, conference and association dues. For example, Athletics pays dues for being in the "BIG SKY" conference.
660805	Rent/Lease		For payments to campus Auxiliaries or outside companies for lease of buildings, space or equipment ONLY.
660806	Subscriptions		For use by departments to track any type of subscription (includes electronic) - NOT to be used by University Library.
660807	Telecopier Lease		To record lease payments to outside company for telecopy equipment
660808	Special Projects/Activites		Non-Departmental Specific - for the tracking of "special" expenses. Department responsible for nature/detail of postings.
660819	Catering Costs		Specific for the tracking of "Catering" costs. Usually, a purchase order will be related to these postings
660820	Food/Beverage-Miscellaneous		Specific for the tracking of "Miscellaneous Food and Beverage" costs.
660821	Custodial Supplies		Specific for the tracking of "Custodial Supplies" costs.
660828	Interviewing Costs		Specific for the tracking of interview costs associated with open campus positions - Example: reimbursements made to prospective employment candidates for travel to this University and luncheon.
660831	Safety Gear		For tracking of "Safety Gear" related products - can be used by any department purchasing safety products - Facilities, Athletics, Health Services, Police Services as examples
660832	Special Events		For the tracking of costs associated with "Special Events" - for use by all departments - departments MUST provide detail of the "Special Event" if requested. Examples include: CBA or ABA Winter Socials. NOTE: this is specific for the use of "Special Events", department responsible for nature/detail of postings.
660834	Uniforms		For tracking of "Uniform" costs - mostly used by Athletics - can be used by any department requiring the use of "Uniforms".

Account	Descr		Descr
660837	Medical Supplies		For the tracking of "medical supplies only - mostly used by the Student Health Center, but can be used by any educational department associated with the medical profession (Nursing for example).
660838	Lab Testing Supplies		For the tracking of "medical testing supplies only - mostly used by the Student Health Center, but can be used by any educational department associated with the medical profession (Nursing for example).
660840	Permit/License Fees		For the tracking of Permits/Licenses only - NOT related to Software
660841	Training Supplies		For use by departments to track instructional training materials - NOT Library related.
660848	Course Materials		For use by departments to track instructional course materials costs - NOT to be used for Library Purchases
660849	Deparmental Books		For use by departments to track purchases of Books or Instructional Textbook materials or book binding expenses - NOT to be used by the University Library.
660853	Supplies & Services Detail # 1		For use by each department to track special costs - department is responsible for nature/detail of postings
660854	Supplies & Services Detail # 2		For use by each department to track special costs - department is responsible for nature/detail of postings
660855	Supplies & Services Detail # 3		For use by each department to track special costs - department is responsible for nature/detail of postings
660856	Supplies & Services Detail # 4		For use by each department to track special costs - department is responsible for nature/detail of postings
660857	Supplies & Services Detail # 5		For use by each department to track special costs - department is responsible for nature/detail of postings
660858	Printing Catalog		For tracking of Catalog printing expenses
660859	Printing Programs		For tracking of Program printing expenses
660860	Photocopy Off Campus		For tracking of photocopy expenses to outside organizations
660861	Photocopy Machines		For tracking of department photocopy machine costs
660864	Ship-UPS/Fed Ex/Courier Svc		For tracking of all UPS/Fed Ex/Courier service charges
660869	Employee Relocation		Specific for reimbursement of campus personnel "relocation" expenses.
660870	Space Rental-Faculty		For use by campus departments for rental of space of another department's rooms on campus only.
660871	Space Rental-Admin		For use by campus departments for rental of space of another department's rooms on campus only.
660872	Space Rental-Classroom		For use by campus departments for rental of space of another department's rooms on campus only.
660873	Special Lectures		For use by campus departments for the tracking of payments for Guest/Special lecturers charges
660887	Fuel for Vehicles		For tracking of fuel costs - purchases only.
660888	Space Rental - Other		For use by campus departments for rental of space of another department's rooms on campus only.
660890	Stockless/Office Supplies		For tracking of office supplies - direct purchases or through current approved supplier.
660891	Toner		For tracking of copier/printer Toner charges only
660892	Parking Permits		For use of "Visitor" parking or special event parking charges

Account	Descr		Descr
660893	Key Charge		For tracking of key replacement charges
690002	PY Expenditure Adjustments		For correction of errors discovered after a fiscal year has been closed. Can also be used for the receipting of refund checks on overpayments in the prior year. Note: except for refund checks, the net of postings using this object code should be $0.00 - credit to one fund and debit to the other.

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