

## Expense Account Definition Chart

Operating Expense Account # Old	Operating Expense Account # New	Description	Definiton	Authorization (if any)
603102	660848	Advertising	A paid form of nonpersonal presentation or promotion of goods, services, and/or ideas. Usually advertising is made through various publications, and devices carrying messages to intended recipients (e.g., newspapers, television, billboards).	
603103	660805	Auto Repairs	Expenditures made to cars, trucks or vans to restore or maintain the sound operation of such.	
603104	660878	Bad Debt	The cost of uncollectible accounts receivable.	
603105	616831	Computer Infrastructure	The underlying foundation or basic framework expenditures needed to initiate or maintain computers or computer networks of a department.	
603106	616801	Computer Lease/Rental	Costs associated with using computers owned by an outside company. Payments made to a third party for use of their computers.	
603107	616802	Computer Maintenance	Costs associated with maintaining computers at a usable level. Costs for upkeep of computer equipment.	
603108	660806	Discount Earned	Discounts occur with the selling of an item or service at a price reduced below the normal list price. This reduced price is usually associated with a short term payment period to induce the buyer to make a quick payment to the vendor. When payment is made within the discount period, and payment is made at the reduced price, the difference is classified as a "Discount Earned." Unlike all other expense accounts, generally, the discount earned expense account should have a credit balance rather than a debit balance.	
603111	660807	Subscripys, Non-Lib Bks & Pubs (Dues & Subscriptions)	Monthly/quarterly/annual sums paid for memberships such as when one agrees in writing to purchase a certain offering-a certain number of newspapers or magazines over a period of time.	
603114	603827	House Entertainment Allowance	This expense category is usable only by the University President's Office for entertainment expenses as allowed under the Accountable Plan for Entertainment Allowances.	HR 98-07, Executive Entertainment allowance Accountable Plan.
603115	660845	Insurance Premiums	Payments on a policy where a company provides coverage by contract to indemnify or guarantee another against loss by a specified contingency or peril.	

## Expense Account Definition Chart

603117	660893	Master Teacher Scholarships	Scholarships for Master Teachers developed under the Master Teacher Training Program.	BA 87-16/AA 87-24; BA 87-17/AA 87-26; AA 85-22/BP 85-50.
603118	660808	Master Teacher Stipends	Stipends for Master Teachers developed under the Master Teacher Training Program.	BA 87-16/AA 87-24; BA 87-17/AA 87-26; AA 85-22/BP 85-50.
603119	660809	Memberships	Membership and participation in the activities of community groups, including but not limited to service clubs and community-wide organizations of leading citizens in education, business, government, industry, and agriculture, with which a campus president should collaborate in order that the campus may properly serve the needs of the community. Presidents are not limited as to the number of their memberships, however, the maximum amount payable from state funds for memberships for any one university in any one year is \$300.	See Title II, Section 741 of the California Code of Regulations regarding Memberships. Also Title V, Section 41600 (a)
603120	660895	Jury Duty	Expenditures related to employee(s) serving on a jury as a result of a summons.	
603122	660810	Multi-Media Services/Expenses	This expense description will appear on departmental reports for services provided by the Multi Media Services Department. This is a chargeback code for services provided by that department.	
603123	660811	Non-Capitalized Computer Equipment	Computer Equipment purchased with a unit value less than \$5000.	
603124	660812	Non-Capitalized Equipment/Furniture	Equipment other than computer equipment, or furniture with a unit value less than \$5000.	
603125	660813	Non-Capitalized Instructional Equipment/Furniture	Equipment with a unit value less than \$5000. Only items assigned to instructional departments, the audio visual center and/or a learning laboratory should be classified into this category.	
603405	660821	Non-Capitalized Instructional Computer Equipment	Computer Equipment with a unit value less than \$5000. Only items assigned to instructional departments, the audio visual center and/or a learning laboratory should be classified into this category.	
603126	660814	Office Supplies	Supplies necessary to support the operation of the office such as pens, paper, staples, paper clips, etc. This type of expenditure is for items that are generally not inventoried or capitalized.	
603127	616841	Other Computer Services	Charges of a miscellaneous nature from the Information Technology Services Department.	

## Expense Account Definition Chart

603128	660896	Physical Exams	Charges for physical exams mandated by the department or required by the campus due to a CSU system or State regulation.	
603129	660815	Plant Operation Services	Charges for services rendered by the department of Plant Operations.	
603130	6608B6	Police Services	Charges for services rendered by Police Services.	
603131	660801	Postage	The fee for postal service.	
603132	660802	Printing	This expense discription will appear on departmental reports for services provided by the campus Print Shop. This is a chargeback account code for job orders submitted to the Print Shop. This account code should also be used for printing jobs handled through outside sources such as Kinko's.	
603133	660881	Recruitment-Campus Intr	Expenses incurred during the campus recruitment interview process.	
603135	660882	Recruitment-Staff Reimb	Reimbursement for travel and meal expenses when an employee is participating as part of a recruitment or search committee.	CSU Policy Governing Travel and Relocation Expense Reimbursement
603136	660883	Recruitment-Travel Out	Reimbursement for expenses when an employee is participating as part of a recruitment or search committee and it requires out of state travel.	CSU Policy Governing Travel and Relocation Expense Reimbursement
603137	660816	Reserves	Can be used by the budget Office or departments for budget transactions for carry forward amounts from prior year (other than General Fund, such as lottery). Can be used as a contingency holding account (for budget transactions). This account is not available for charging any financial transactions against.	
	616820	Capital Inst Software ≥ \$5000	Costs of purchasing or developing software programs with a total value greater than \$5000. Only items assigned to instructional departments, the audio visual center and/or a learning laboratory should be classified into this category.	
	616821	Capital Software ≥ \$5000	Costs of purchasing or developing software programs with a total value greater than \$5000.	
603140	616822	Software Maintenance	Costs associated with changing or fixing software programs to operate properly, or more efficiently.	
603141	616823	Non Capital Software & Licenses	Usage fees paid to software companies for the right to use their software products. Software purchases less than \$5000	

## Expense Account Definition Chart

603139	616824	Non Capital Instructional Software & Licenses	Usage fees paid to software companies for the right to use their software products and software purchases less than \$5000. Only items assigned to instructional departments, the audio visual center and/or a learning laboratory should be classified into this category.	
603142	660844	Specialized Training	Charges associated with training of a specific nature possibly initiated by the Chancellor's Office by an ADNT.	
603143	616803	Student Workstation Support	Costs associated with changing, updating or fixing work stations primarily used by students (such as laboratories or classrooms) to operate properly, or more efficiently.	
603145	660817	Miscellaneous Expense	Any minor expense that does not meet the criteria reserved for other categories of expenditure.	
603146	660972	Fuel/Gasoline Expense	Fuel expense such as deisel, gasoline, natural gas etc. needed for operating vehicles or machinery.	
603147	660818	Financial Services Support (Business Services Support)	This expense description will appear on departmental reports for services provided by Financial Management Services for accounting, payroll and procurement services. This is a chargeback account code and will usually be associated with trust accounts.	
603149	660973	Merchant Card Fees	Fees paid by the vendor (the Univerisity) to credit card companies (Visa/Mastercharge) for transactions processed that involve the use of a credit card by the customer. This is usually a percentage charge of the transaction.	
603150	660819	Food Related Expenses	Food, non-alcoholic beverages, (disposable) napkins, utensils, etc.	Title V Section 41600 (b) and (c) and campus policy statement on food purchases
603152	660840	Interfund Interest Exp (IA)	Interest expense chargeable to the borrowing fund for money borrowed from another fund.	Education code Section 89760
603151	660841	Interest on Bonds and Notes	Interest expense chargeable to the borrowing fund for Notes or Bonds issued to cover project costs.	
603153	660843	Interest Charges - Other	Interest expense chargeable for other purposes besides Interfund Loans, Bonds or Note debts.	
603154	660803	Pay for Print Expense	Charges for services/cash value cards for printing provided by the Pay for Print operation.	
603156	660974	Royalty Expense	A payment made to an author or composer for each copy of a work sold or to an inventor for each article sold under a patent.	

## Expense Account Definition Chart

603157	6608A1	ISIS Training	Charges for services from the Interdisciplinary Spacial Information Systems Center.	
603158	660850	Repairs and Maintenance	Use when submitting one time items for maintenance or repairs (as opposed to a continuing contract for maintenance where a department would use the Service Maintenance Agreements account code).	
603159	6600975	Photographic Supplies	Film, developing fluids, print paper, and other photographic supplies.	
603162	6608A2	DMV Processing Fees	Not for departmental use-This account is used to record the fees which the Parking and Transportation Office pay monthly to DMV for collection of delinquent citations.	
603165	660976	ITS Services	Charges for services from ITS.	
603170	6608A3	Loan Principal Repayments to Other Funds	Not for departmental use-To be used by the Accounting Office only. This charge represents the principal payment to other funds for amounts previously borrowed under agreement.	Education code Section 89760
603178	660824	Merchandise Purchases	To account for categories of sales and purchases offered by the CVIP store.	
603179	660820	Procurement Card Purchases	To account for purchases made by the ProCard in order to differentiate between generic miscellaneous expenses.	
603180	6608A4	Loan Interest Repay to Other Funds	Not for departmental use-To be used by the Accounting Office only. This charge represents the interest payment to other funds for amounts previously borrowed under agreement.	
603181	603181	Loan Interest Repay from Other Funds	Not for departmental use-To be used by the Accounting Office only. This charge represents the interest payment from other funds for amounts previously borrowed under agreement.	
603190	603828	Uniform Allowance (Non-Payroll)	To account for non-payroll related uniform expenses. Example: provision of pants, shirts, etc for student assistants.	
603201	606802	Travel-In State	All expenditures related to travel within the state of California for mileage, lodging, per diem and other travel related expenditures.	HR 2001-02
603202	606811	Travel-Out of State	All expenditures related to travel outside the state of California, but inside the United States. Expenditures include mileage, lodging, per diem and other travel related expenditures.	HR 2001-02

## Expense Account Definition Chart

603203	606803	Travel-Instructional	All expenditures related to supervision travel. Instructors traveling to observe/supervise students such as student teachers and nursing students.
603204	606812	Travel-International	All expenditures related to travel outside the United States including mileage, lodging, per diem and other travel related expenditures.
603205	606813	Moving Expenses	Expenditures allowed for moving personal belongings in order to accept a position with the university.
603301	613802	Consulting Services	Expenditures made under a contract for specified services provided by an individual or firm for expertise needed for for a specific time period.
603302	613803	Equipment Rental/Lease Agreements	Expenditures made under a contract for rental or lease of equipment (including reproduction equipment).
603303	613804	Honoraria	A payment for a service (as making a speech or giving a lecture) to a professional person on which no fee is set or legally obtainable. CSUF staff or faculty are NOT to be paid using this account.
603304	613805	Inter-agency Agreements	A negotiated contract between two State agencies for the purpose of conveying one agency's services to the other agency for a price, for exchanged services, or for some other form of authorized consideration.
603305	613806	Intra-Agency Agreements	An agreement entered into between campuses for the purpose of providing reimbursed services, or an exchange of services, through the use of the standard CSU form "CSU Project Expense Agreement" or a "Memorandum of Understanding.
603307	660879	Space Rental	Payments made under a contract for office or storage space.
603308	613807	Master Teacher Contracts	Payments made under a contract with a school district for the right to place student teachers in the respective school districts classrooms.
603309	613808	Service/Maintenance Agreements	Payments made under a contract for continuing services or continuing maintenance on equipment.
603310	613801	Contractual Services - Other	Payments made under a contract all other types of services I.e. contracts for custodial services, armored car services, painting, etc.
603311	613810	Vehicle Lease/Rental	Payments made for commercial vehicles used for State business transportation or travel.
603316	613816	Audit Fees-External	Payments made to external auditors for services provided during assigned audits.

### Expense Account Definition Chart

603317	6608A7	Audit Fees-University Auditor	To record audit fees charged systemwide by the University Auditor's Office (e.g. systemwide Auxiliary audit assessments for compliance and internal control reviews.)
603401	619802	Cap-Equipment/Furniture over \$5000/item	Equipment/Furniture with a unit value over \$5000. (Capitalized Equipment)
603402	619803	Cap-Inst Equip/Furn over \$5000/item	Equipment/Furniture with a unit value of \$5000 or more, purchased and assigned to instructional departments, the audio visual center and/or a learning laboratory.
603403	619804	Cap-Computer Equipment over \$5000/item	Computer equipment needed for housing or holding computer equipment with a unit value of \$5000 or more.
603404	619805	Capitalized Instructional Computer Equipment over \$5000/item	Computer Equipment with a unit value of \$5000 or more, purchased and assigned to instructional departments, the audio visual center and/or a learning laboratory.
603407	616824	Non-Capitalized Instructional Software License	Software Licenses or software purchases with a unit value less than \$5000, purchased and assigned to instructional departments, the audio visual center and/or a learning laboratory.
608000	660898	Prior Year Carry Forward	This account is used to isolate and record your department's General Fund budget balance available that has been carried forward into the new fiscal year. This account is not available for charging any financial transactions against.