

# Account Definitions

This is a list of accounts commonly used by departments for non-salary expenses.

Updated: 11/19/2018

PS Account	CSUEB Account Name	CSUEB Account Definitions
605001	Utilities - Electricity	Used to record the utility expenses for electricity
605002	Utilities - Natural Gas	Used to record the utility expenses for gas
605004	Utilities - Water	Used to record the utility expenses for water
605005	Utilities - Sewage	Used to record the utility expenses for sewage
605006	Hazardous Waste	Used to record the utility expenses for hazardous waste
605800	Utilities - Garbage Waste	Used to record the utility expenses for garbage waste
605801	Utilities - Recycling	Used to record the utility expenses for recycling

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606001	Travel-In State	<p>Used for in-state travel expenses incurred by employees and CSUEB students, including meals, transportation, lodging, parking and mileage. May also be used for student travel expenses when the student is engaged in official university business, such as participation in intervarsity sports or representing the university in the presentation of research at a conference.</p> <p>Regarding travel expenses of non-employees, if:</p> <ul style="list-style-type: none"> <li>• Contractual obligation to reimburse vendor - charge 613001, Contractual Services</li> <li>• Obligation to reimburse travel expenses of individual engaged to provide staff training - charge 660009, Training &amp; Professional Development</li> <li>• Travel costs associated with employee recruitment - charge 660042, Recruitment &amp; Employee Relocation</li> <li>• Reimbursement of travel costs incurred by official guests - charge 660090, Expenses-Other</li> </ul>
606002	Travel-Out of State	<p>Used for out-of-state travel expenses incurred by employees and CSUEB students, including meals, transportation, lodging, parking and mileage. May also be used for student travel expenses when the student is engaged in official university business, such as participation in intervarsity sports or representing the university in the presentation of research at a conference.</p> <p>See description of 606001, Travel In-State, for further information about account to charge when travel is incurred by non-employees.</p>
*607009	Equipment-Major Capital Outlay	<p><b>**Facilities Use Only**</b> For the cost of fixtures, furniture and moveable equipment purchased with funds budgeted as part of the original project cost. Includes installation costs.</p>
*607011	Minor Capital Outlay	<p><b>**Facilities Use Only**</b> Used for projects that correct deficiencies, provide new or improved facilities, or provide equipment which is part of a new or improved facility (e.g. HVAC) and which are estimated to cost no more than the threshold set biennially (January of even years) by the Director of the Department of Finance, as set forth in Section 10108 of the Public Contract Code.</p>

PS Account	CSUEB Account Name	CSUEB Account Definitions
*607022	Design Arch Fees-Design phase	<p><b>**Facilities Use Only**</b> Used for all project design costs incurred prior to beginning of construction, including architectural fees, feasibility studies, plan checks, peer and constructability reviews, CEQA, soils investigations and surveys (including those related to hazardous materials). If applicable, include costs charged by general contractor for working with design team during design phase (referred to as "construction management pre-construction services"). Also include contractually identified reimbursable expenses such as advertising, printing and reproduction, and travel costs.</p> <p>Use account number 607034, Capital - Design Fees (construction phase), for architectural costs, including reimbursables, incurred during construction.</p>
*607031	Construction Contract	<p><b>**Facilities Use Only**</b> For the general construction contract and all associated change orders, only. Do not include any additional contracts that are not with the main contractor (these should be recorded in account number 607033, Capital - Construction Other).</p>
*607032	Construction Management	<p><b>**Facilities Use Only**</b> For project management direct costs (including salaries and benefits of project management personnel and supplies directly associated with the management of a particular project), internal or external inspection fees (e.g. county building inspector, but not inspection fees imposed by a state agency; charge inspection fees charged by a state agency to account number 607038), campus-based and CPDC/CO Accounting administrative fees (imposed for the recovery of administrative overhead costs), and project management costs charged by an external vendor. Do not include pollution remediation or hazardous material inspection fees; charge these costs to 607043, Capital - Pollution Remediation Costs, if part of a capital project.</p>
*607033	Construction Other	<p><b>**Facilities Use Only**</b> Used for agreements written during the construction phase which are not part of the general contract (the general construction contract and all associated change orders are charged to account number 607031, Capital - Construction Contract) or which are not properly charged to another 607XXX account number (such as inspection fees - 607032; design fees - 607022; management fees - 607032). Should include fees for testing required to be in compliance with building code and other state regulations, soils testing, legal fees, utility transfers/hookups and miscellaneous construction contracts.</p>

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*607034	C-Arch Fees	<b>**Facilities Use Only**</b> Architect fees during the construction phase, including reimbursables. Architectural fees incurred during the design phase are to be charged to account number 607022, Capital - Design Fees (pre-construction phase)
*607037	Capital-Insurance Premiums	<b>**Facilities Use Only**</b> Used to record all insurance costs associated with capital projects, including BRIP (Builders Risk Insurance Program), OCIP (Owner Controlled Insurance Program) and seismic self-insurance.
*607038	Capital-State Agency Costs	<b>**Facilities Use Only**</b> Used to record all state agency costs associated with construction projects (e.g. fees imposed by State Fire Marshal, Division of State Architect, Department of Industrial Relations).
608001	Library Books	<b>**For Library Use Only**</b> Used to record the cost of printed books, including monographs not issued as part of a series, purchased specifically for the campus' library. Does not include charges for any materials licensed on an annual basis (use 608005, Library Subscriptions, for these costs). Books purchased for use by any department other than the library, including books purchased for a course and charged back via a fee to course participants, should be charged to account number 660003, Supplies & Services.
608002	Library Book Binding	<b>**For Library Use Only**</b> Used to record the cost of book binding services rendered by vendors for texts to be placed in the campus' library, including student theses. Does not include the cost of binding supplies purchased for in-house binding. Binding supplies should be recorded in account number 660003, Supplies & Services.
608003	Library Serials	<b>**For Library Use Only**</b> Used to record the cost of publications issued in successive parts, generally annually, with no pre-determined conclusion, no matter the format (printed or electronic), and purchased specifically for the campus' library. Serials are usually numbered and/or dated to identify the sequence and are usually published under the same title in a succession of discrete parts (i.e., parts that are individually complete). Examples of serials include annual directories, annual reports and yearbooks. They are generally statistical publications and are distinguished from periodicals because they do not contain articles.

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608004	Library Periodicals	<p><b>**For Library Use Only**</b> Used to record the cost of publications issued daily, weekly, monthly or quarterly, no matter the format (printed or electronic), purchased specifically for the campus' library. Each issue of a periodical includes separate articles, stories or other written material contributed by multiple authors and compiled by an editor or group of editors. Examples include journals, magazines, newspapers, newsletters and monographs, if issued in a series. Periodicals purchased for other purposes should be charged to account number 660003, Supplies &amp; Services.</p>
608005	Library Subscriptions	<p><b>**For Library Use Only**</b> Used to record the cost of license fees to access reference materials electronically and other electronic databases with scholarly content. Includes licenses procured either by the Chancellor's Office or the campus. account number is relevant for licenses <b>**For Library Use Only**</b> Used by the university library; licenses obtained by other departments for their use should be charged to account number 660003, Supplies &amp; Services.</p>
608801	Library E-Resource	<p><b>**For Library Use Only**</b> Used to record the cost of e-books, purchased specifically for the campus' library. Does not include charges for any materials licensed on an annual basis (use 608005, Library Subscriptions, for these costs). E-books purchased for use by any department other than the library, including e-books purchased for a course and charged back via a fee to course participants, should be charged to account number 660003, Supplies &amp; Services.</p>

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613001	Contractual Services	<p>To record expenditures made pursuant to a formal agreement executed between the CSUEB and the provider of services. A formal agreement (as opposed to a purchase order) is used when detailed specifications are required, where there is a deviation from the CSUEB's standard contract provisions, where issues of risk need to be addressed and/or where services will be provided over an extended period of time. The value of any individual contract is generally significant (such as for a major project). Reimbursement of vendor travel costs, if a provision of the agreement, is also charged to this account number.</p> <p>Contractual Services should be used when there is no other account number which more specifically describes the service being procured. Therefore, IT-related contracts, such as those for software and hardware maintenance, should be recorded using more detailed account numbers (616001, IT Communications, 616002, IT Hardware, 616003, IT Software, 616004, IT Infrastructure). Likewise, facilities maintenance and repairs should be recorded in the appropriate 66006X account number. Because equipment repairs is not given a separate account number, these costs can be recorded in this account number or account number 660003, Supplies &amp; Services; the choice depends on the complexity of the agreement. However, equipment repairs related to equipment employed in facilities maintenance activities should be charged to the appropriate 66006X account number.</p> <p>Contractual Services is distinguished from Supplies &amp; Services by the complexity of the transaction. Account number 660003 should be used when the services to be rendered are simple in nature and short in duration.</p>
616001	IT Communications	Used to record costs for communications equipment, such as telephone equipment, routing equipment and network software. It may also include tax, maintenance and related training costs.
616002	IT Hardware	Used to record expenditures for non-communication equipment, including laptops/desktops, printers, monitors, servers, etc., and for related maintenance costs.
616003	IT Software	To record expenditures for IT software, including maintenance costs related to the use of the software.
616005	Misc Info Tech Costs	Used for IT-related transactions when more detailed account numbers (see 616xxx Account codes) are not appropriate.

PS Account	CSUEB Account Name	CSUEB Account Definitions
619001	Equipment-NonInstructional	For non-IT and non-instructional equipment. The cost of equipment includes item purchase price, plus all costs associated with the acquisition, including taxes, shipping and handling, and installation charges.
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. The cost of equipment includes item purchase price, plus all costs associated with the acquisition, including taxes, shipping and handling, and installation charges.
620001	SP-Subrecipient-w/F&A	To record Sponsored Programs outside entity (including CSUEB auxiliary organizations) subrecipient expenditures subject to the F&A (Indirect) cost calculation.
620002	SP-Subrecipient-NO F&A	To record Sponsored Programs outside entity (including CSUEB auxiliary organizations) subrecipient expenditures excluded from the F&A (Indirect) cost calculation.
622001	SP-Participant Support-w/F&A	To record Sponsored Programs Participant incentives and other similar participant support costs - subject to the F&A (Indirect) cost calculation.
622002	SP-Participant Support-NO F&A	To record Sponsored Programs Participant incentives and other similar participant support costs - excluded from the F&A (Indirect) cost calculation.
623800	SP-Materials Supp&Svcs-NO F&A	To record Sponsored Programs materials and supplies that directly benefit the sponsored project - excluded from the F&A (Indirect) cost calculation. For materials and supplies subject to the F&A (indirect) cost calculation, use account 660003.
624001	SP-Scholarships-w/F&A	To record scholarship expenditures subject to the Facilities and Administrative (F&A) or indirect cost calculation when the recipient has been determined by the remitting entity. The receiving entity is acting as an agent and is to record the scholarship as an agency transaction in CSUEB fund 436 to issue to the beneficiary.
624002	SP-Scholarships-NO/F&A	To record scholarship expenditures excluded from the Facilities and Administrative (F&A) or indirect cost calculation when the recipient has been determined by the remitting entity. The receiving entity is acting as an agent and is to record the scholarship as an agency transaction in CSUEB fund 436 to issue to the beneficiary.
660001	Postage and Freight	Used to record the cost of the item or service described in the account number name.
660002	Printing	Printing: Used to record expenses associated with printing; outside vendors only. Services provided by CSUEB Duplicating Services are charged to 660811. Printed "give away" items (pens, tshirts, etc.) are recorded under 660809, Hospitality.

PS Account	CSUEB Account Name	CSUEB Account Definitions
660003	Supplies and Services	Used to record consumable items employed in the normal course of business (such as office supplies). Acquisitions of items/services charged to this account number are generally evidenced by a purchase order and not a formal agreement. Likewise, account number is used to record cost of supplies where no other, more specific account number is available. For example, IT-related supplies (software and hardware) should be charged to the appropriate account number in the 616XXX series.
660009	Training & Professional Dev	Used to record fees paid for staff/faculty training, workshops, <b>conferences and seminars</b> . This account number is used only for registration fees associated with these events and not for related travel expenses incurred by employees. The account numbers 606001/606002 should be used for employee travel costs (air fare, lodging, etc.) if such costs are identifiable and quantifiable. If, however, there is an obligation to reimburse travel expenses of individuals engaged to provide staff training, this account number should be charged for those expenses.
660010	Insurance Expense	Used by campuses to record all insurance premiums paid to CSUEBRMA, excluding property insurance premiums. (Property insurance premium expense should be recorded in account number 660016.) Although primarily used to record CSUEBRMA's premium charges, account number may also be used for premiums paid to external insurers relating to any special coverages purchased by a campus. In addition, CSUEBRMA uses this account number to record premiums paid to external insurers for excess coverage.
660017	Advert / Promo Publications	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 CSUEB.
660019	Litigation Cost	To record costs associated with legal actions.
660041	Space Rental Expenditure	To record off-campus space rental costs, for example space rental for classrooms. Account number 621001 should be used if the space rental is related to Sponsored Program.
660042	Recruitment / Employee Relocat	To record costs associated with employee recruitment, such as fees charged by recruiting firms, travel costs of candidates and costs to relocate successful candidates, including new executives or faculty members. Vacancy advertising should be recorded in account number 660017, Advertising and Promotional Publications.



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660061	Repairs/Maint-Building Mainten	<p>Used to record expenses for activities related to routine repair and maintenance of buildings, other structures and permanently attached components (such as boilers and air conditioning systems).</p> <p>The account number must be used in recording building repair and maintenance costs in any operating fund to facilitate the identification of this expense; DO NOT use Contractual Services (account number 613001) or Supplies &amp; Services (account number 660003) in operating funds for building repair and maintenance costs. The account number should also be used in non-recurring maintenance and repair funds (as opposed to Contractual Services or Supplies &amp; Services) when it is the best descriptor of the activity being recorded.</p> <p>This account number is NOT to be used for equipment repairs and maintenance; instead, use either Contractual Services or Supplies &amp; Services to record these costs.</p>
660062	Repairs/Maint-Custodial Svcs	<p>Used to record repair and maintenance expenses related to custodial services in buildings.</p> <p>The account number must be used in recording repair and maintenance costs related to building custodial services in any operating fund to facilitate the identification of this expense; DO NOT use Contractual Services (account number 613001) or Supplies &amp; Services (account number 660003) in operating funds for these costs. The account number should also be used in non-recurring maintenance and repair funds (as opposed to Contractual Services or Supplies &amp; Services) when it is the best descriptor of the activity being recorded.</p> <p>This account number is NOT to be used for equipment repairs and maintenance; instead, use either Contractual Services or Supplies &amp; Services to record these costs.</p>

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660064	RprsMnt/Landscape&Grds Mainten	<p>Used to record repair and maintenance expenses related to landscaping and grounds maintenance.</p> <p>The account number must be used in recording repair and maintenance costs related to landscaping and grounds services in any operating fund to facilitate the identification of this expense; DO NOT use Contractual Services (account number 613001) or Supplies &amp; Services (account number 660003) in operating funds for these costs. The account number should also be used in non-recurring maintenance and repair funds (as opposed to Contractual Services or Supplies &amp; Services) when it is the best descriptor of the activity being recorded.</p> <p>This account number is NOT to be used for equipment repairs and maintenance; instead, use either Contractual Services or Supplies &amp; Services to record these costs.</p>
660803	Fingerprints	Used to record expenses related to fingerprinting.
660809	Hospitality non-food Related	<p>Used to record activities that <b>promote the CSUEB to the public and the provision of hospitality in connection with official CSUEB business.</b> Hospitality expenses may include <b>entertainment services</b>, defined as a reasonable expenditure as part of a public purpose event includes, but is not limited to, equipment and venue rental, décor, music, and performers. Other examples of hospitality expenses may be <b>promotional Items</b> which are defined as items that display the name, logo or other icon identifying the university such as a keychain, coffee mug, calendar, or clothing.</p> <p><b>Note that catering/refreshment expenses to be recorded to account 660898. Award and prize expenses to be recorded to account 660859.</b> Refer to campus Hospitality Policy for full description of policy.</p>

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660898	Hospitality Food Related	Used for activities that promote the CSUEB to the public and the provision of hospitality in connection with official CSUEB business for purchases of catering/meals/refreshments. Food and beverage hospitality expenses are defined as reasonable provision of a meal (catered or restaurant) or light refreshments (beverages, hors d'oeuvres, pastries, cookies). Note that per contract, the on-campus food service provider has the right of first refusal. Before incurring any catering/refreshment expense from an outside vendor, written notification from the on-campus food service provider must be obtained whenever the purchase amount exceeds the contracted threshold. Contact the Accounts Payable Department to determine current purchasing threshold limits. Refer to campus Hospitality Policy for full description of policy.
660859	Hospitality Awards & Prizes	Used for "something of value given or bestowed upon an individual, group, or entity in recognition of service to the university or achievement benefiting the university with the expectation of benefit accruing to the university or for other occasions that serve a bona fide business purpose." Expenses for hospitality award, prizes or cash equivalents. Refer to campus Hospitality Policy for full description of policy.
660810	Professional Services	Used to record <b>services which are simple in nature and short in duration</b> (e.g., locksmith engaged for a single assignment). Also used to record international student recruitment and commission fees for ALP and CIE. Services requiring more complex contractual provisions should be charged to Contractual Services, account number 613001 (see definition for account number 613001 to distinguish services chargeable to it versus services chargeable to account number 660003).
660811	Duplicating Services	Used to record expenses incurred for securing services from Campus duplicating services (on-site printing).
660844	Books / Videos	Used to record books and/or videos purchased by campus departments; not to include those purchased by the library.
660851	Honorarium	Used to record honorarium expenses.
660860	Activities / Events	Used to record expenses related to activities, events or field trips that are not otherwise described by other account numbers.
660871	ASI Issued Scholarships	<b>**For ASI Use Only**</b> Used to record expenses related to ASI issued scholarships.
660886	Speaker Fee	Used to record expenses related to Speaker Fee.

<b>PS Account</b>	<b>CSUEB Account Name</b>	<b>CSUEB Account Definitions</b>
660918	Event Entry Fees	Used mostly to record entry fees to participate in an event (e.g. Swim meet competitions, Golf tournaments, etc.).
660920	Repairs / Maintenance-Vehicle	Used to record maintenance and repair costs associated with University vehicles.
660921	Membership/Subscription Fees	Used for membership and subscription fees.
660922	Equipment Rental	Used to record equipment rental expenses.
660923	Golf Course Rental	Used to record off-campus space golf course rental costs.

\* Refer to Chancellor's Office Legal Manual, Chapter 15 for more information on the use of 607xxx accounts.