

**Chart Field - Accounts Frequently Used**

GAAP Account Type (ID)	GAAP Account Type Descr	Object Group (ID)	Object Group Descr	Object Code (ID)	Object Code Descr	Account ID	Account Descr	Account Descrlong
60	Expenditures	606	Travel	606001	Travel-In State	606001	TRAVEL IN STATE	Employee and student travel within the State of California. Note: Travel Authorization form must be completed prior to making travel arrangements. Examples: Within CA: Air fare, rental car, bus, mileage, lodging, meals while traveling. Preferred Payment Method: Travel Expense Claim
						606803	LOCAL MILEAGE	Reimbursement for local mileage incurred. Examples: Local trips no greater than 200 miles round trip. No travel authorization required. Preferred Payment Method: Travel Expense Claim
				606002	Travel-Out of State	606002	TRAVEL OUT OF STATE	Employee and student travel outside of the State of California, but within the United States. Note: Travel Authorization form must be completed prior to making travel arrangements. Examples: Outside CA, within US: Air fare, rental car, bus, mileage, lodging, meals while traveling. Preferred Payment Method: Travel Expense Claim
						606830	TRAVEL FOREIGN	Employee and student travel outside of the United States. Note: Travel Authorization form must be completed prior to making travel arrangements and additional signatures are required, as outlined on the form. Examples: Outside US: Air fare, rental car, bus, mileage, lodging, meals while traveling. Preferred Payment Method: Travel Expense Claim
		608	Library Acquisitions	608005	Library Subscriptions (for library only)	608005	LIBRARY-SUBSCRIPTIONS	FOR LIBRARY USE ONLY: Expense for regular or recurring subscription to a magazine, professional journal, periodicals or similar document for both paper and electronic. Examples: Library subscriptions to magazines, periodicals, professional journals, publications. Note: For all other non-library subscriptions use 660890-MISC SUBSCRIPTIONS. For expenses related to memberships use account 660807-MEMBERSHIPS. Preferred Payment Method: *ProCard or Payment Request Form
		613	Contractual Services Group	613001	Contractual Services	613001	CONTRACTUAL SERVICES	USE ONLY FOR CONTRACTS GENERATED BY THE CONTRACTS SPECIALIST. All other contractual services should follow instructions below. To record expenditures made pursuant to a formal agreement executed between the CSU 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 CSU'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 object code. Contractual Services should be used when there is no other object code 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 codes (616001, IT Communications, 616002, IT Hardware, 616003, IT Software, 616004, IT Infrastructure). Likewise, facilities maintenance and repairs should be recorded in the appropriate 66006X object code. Processed as a formal agreement by Contracts Specialist
		616	Information Technology Costs	616002	I/T Hardware	616002	IT HARDWARE	Physical devices including, but not limited to, portable and non-portable workstations, laptops, servers, copiers, printers, faxes, and PDAs. Examples: Non-Communication equipment including computers, printers, scanners, hard drives, flash drives, memory, computer batteries, computer cables, monitors and mounts, keyboards/mice, microphones, iPads and accessories, smart classroom projectors and lamps, clickers (used in the classroom), hardware maintenance/support, and contracts. Preferred Payment Method: Requisition (Purchase Order)
						616003	I/T Software	616003
		619	Equipment Group	619001	Other Equipment	619001	EQUIPMENT	Movable articles of durable property that have all of the following characteristics: A normal useful life, including extended life due to repairs, of two years or more. An identity that does not change with use, i.e., not consumed by use or converted by fabrication into some other form of property. A nature that makes formal property accountability practical. Examples: Vehicle, furniture (including chairs, desks, file cabinets), bike racks, mooring, cameras, ladders, walkie talkies, TVs, instructional lab equipment such as microscopes, music equipment, cadaver. Preferred Payment Method: Requisition (Purchase Order) Note: ProCard can be used for equipment under \$5,000. Furniture is a restricted purchase requiring approval prior to acquisition. Contact Contracts and Procurement at x3512 prior to acquiring this commodity.
		660	Misc. Operating Expenses	660001	Postage and Freight	660001	POSTAGE & FREIGHT	Expenses related to postage and freight. Examples: Outgoing postage, mail, freight. Preferred Payment Method: NOTE: Often processed as a chargeback
						660002	PRINTING	Printing projects and their associated costs. Examples: Printing, binding, finishing printing, business cards. Note - Printing costs associated with promoting an event use account 660017-ADVERTISING & PROMO PUBLICATION. Preferred Payment Method: *ProCard NOTE: Often processed as a chargeback
						660003	Supplies and Services	660003
				660801	COPIER SERVICES			Used for copier service agreement and maintenance costs. Examples: Copier service agreements and maintenance costs. Use 660003-SUPPLIES AND SERVICES for all supplies not covered under the service agreement. Preferred

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60	Expenditures	660	Misc. Operating Expenses	660003	Supplies and Services			Payment Method: Purchase Order
						660803	COUNSELING SERVICES	-
						660804	WORK REQUESTS	For Facilities Management service request expenses. Examples: Book shelf and bulletin board installations, electric outlet installation and alterations. Preferred Payment Method: Processed as a chargeback
						660805	HOSPITALITY EXPENSE	Hospitality - the provision of meals (catered or restaurant) or light refreshments (beverages, hors d'oeuvres, pastries, cookies, etc.), promotional materials and gifts. Hospitality includes expenses for activities that promote the university to the public, usually with the expectation of benefits accruing directly or indirectly to the university and may include the provision of gifts, awards, and promotional materials. Examples: Catering, meals, promotional materials, gifts (not out of HM500) Preferred Payment Method: **Payment Request Form - Hospitality Option. Catering must be processed as Requisition (Purchase Order)
						660807	MEMBERSHIPS	Fees paid to be a member of an organization, association or other group, for State agencies or employees in the State's behalf. Examples: Chamber of Commerce, American Council on Education (ACE), American Anthropological Assn, CA Agricultural Teachers Assn, National Assoc Schools of Music. Preferred Payment Method: *ProCard or Payment Request Form
						660809	HONORARIUMS-SPF ONLY	To be used with the HMSPF business unit only.
						660810	GUEST LECTURER/SPEAKER	-
						660901	POOL VEHICLE RENTALS	Expenses related to vehicle rentals through Facilities Management. Examples: Renting pool vehicles that are in our campus fleet . Preferred Payment Method: Processed as a chargeback
				660009	Professional Development	660009	TRAINING AND PROF DEVELOPMENT	Used for both fees paid for staff and faculty to attend conferences constituting training or professional development. Examples: Training and professional development, registration fees for trainings/professional development, all costs for individuals coming to campus to provide training (including associated travel and lodging costs). Preferred Payment Method: Non-Employee Trainer: Requisition (Purchase Order) Staff and Faculty Professional Development: Travel Expense Claim *ProCard can be used for registration
				660010	Insurance Premium Expense	660010	INSURANCE PREMIUMS	Used by campuses to record all insurance premiums paid to CSURMA, excluding property insurance premiums. (Property insurance premium expense should be recorded in object code 660016.) Although primarily used to record CSURMA's premium charges, object code may also be used for premiums paid to external insurers relating to any special coverages purchased by a campus. In addition, CSURMA uses this object code to record premiums paid to external insurers for excess coverage.
				660017	Advertising and Promotional Expenses	660017	ADVERTISING & PROMO PUBLICATION	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 Expenses related to advertising or promoting an event. Examples: Athletic event flyers and posters, newspaper advertisements for specific event. Note: Expenses for job postings/ads use account 660042-EMPL RECRUITMENT & RELOCATION. Preferred Payment Method: ProCard or Requisition (Purchase Order)
				660041	Space Rental Expenditure	660041	OFF-CAMPUS SPACE RENTAL	To record off-campus space rental costs. Examples: Space rentals. Use 660805-HOSPITALITY EXPENSE for hospitality related space rentals. Preferred Payment Method: Requisition (Purchase Order)
				660042	Recruitment	660042	EMPL RECRUITMENT & RELOCATION	Costs associated with employee recruitment and employee relocation. Employee relocation expenses include expenses incurred for packing, insurance, transportation, storage in transit (not to exceed 60 calendar days), and unpacking and installation of the employee's household goods at the new residence, when properly documented by invoices and receipts. Examples: Employee recruitment: costs such as hiring a recruiting company, advertising/job postings, applicant travel expenses, Live Scan. Employee relocation expenses: packing, insurance, transportation, storage, unpacking, etc. Preferred Payment Method: For Employee Recruitment: Payment Request For -select Employee Recruitment Option NOTE: Advertising often processed as direct charge to department. For Relocation Expenses: Travel Expense Claim-select Relocation option
				660043	Accreditation Expense	660043	ACCREDITATION EXPENSE	To record payments to agencies that grant college, program or university accreditation. Examples: Expenses related to teacher credentialing, site visits related to the accreditation of programs. Preferred Payment Method: Payment Request Form
				660090	Expenses-Other	660090	EXPENSES-OTHER	Used for expenses that are not otherwise described by other account codes. (Expenses in this account are often initiated by the Chancellor's Office.) Examples: Booth fees at admissions fairs. Preferred Payment Method: Often a Cash Posting Order (CPO) through Chancellor's Office
						660890	MISC SUBSCRIPTIONS	For General Department acquisition of subscriptions. Excludes periodicals and subscriptions used in library operations (see 608005). Examples: Charges for publications and subscriptions to newspapers, periodicals, newsletters, journals, directories (limited life span), or other publications which are issued periodically. Preferred Payment Method: *ProCard or Payment Request Form

Account\_Status is equal to **A**  
**and** Account\_Current\_Indicator is equal to **Y**  
**and** Account\_Source\_DB is equal to / is in **FCFSPRD**  
**and** Account\_ID is equal to **606001 , 606002 , 606830 , 608005 , 613001 , 613850 , 616002 , 616003 , 619001 , 660001 , 660002 , 660003 , 660009 , 660010 , 660017 , 660041 , 660042 , 660043 , 660090 , 660804 , 660805 , 660807 , 660890 , 660901 , 660801 , 606803 , 660803 , 660809 , 660810**