

## Expense Account Definition Chart

Operating Expense Account # 2011	Operating Expense Account # 2017	Description	Definition
603827	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.
603828	603829	Uniform Allowance (Non-Payroll)	To account for non-payroll related uniform expenses. Example: provision of pants, shirts, etc for student assistants.
605801	605001	Electricity	Used to record electricity utility expense.
605803	605002	Gas	Used to record gas utility expense.
NA	605003	Oil	Used to record oil utility expense.
605804	605004	Water	Used to record water utility expense.
605805	605005	Sewage	Used to record sewage utility expense.
NA	605006	Hazardous Waste	Used to record hazardous waste utility expense.
605812	605812	Analysis Testing	Used to record hazardous waste analysis testing expense.
605813	605813	Disposal	Used to record hazardous waste disposal expense.
605816	605816	Taxes & Fees	Used to record hazardous waste taxes & fees expense.
605822	605090	Other Utilities	Used for utility expenses not specifically defined in other 605XXX accounts.
606802	606001	Travel-In State	Used for in-state travel expenses incurred by <u>employees and CSU students</u> , 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. Regarding travel expenses of <u>non-employees</u> , if: <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, 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> See NACUBO's Financial Accounting and Reporting Manual (FARM) Section 343.5 for further information concerning accounting for travel.
606811	606002	Travel-Out of State	Used for out-of-state travel expenses incurred by employees and CSU 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. See description of 606001, Travel In-State, for further information about accounts to charge when travel is incurred by non-employees. See NACUBO's Financial Accounting and Reporting Manual (FARM) Section 343.5 for further information concerning accounting for travel.
606812	606812	Travel-International	All expenditures related to travel outside the United States including mileage, lodging, per diem and other travel related expenditures.
606803	606803	Travel-Instructional	All expenditures related to supervision travel. Instructors traveling to observe/supervise students such as student teachers and nursing students.
NA	607002	Acquisition	For costs incurred to acquire real estate; includes due diligence studies.
607805	607805	Infrastructure Acquisitions	For costs incurred to acquire infrastructure; includes due diligence studies.
607833	607833	Building Acquisitions	For costs incurred to acquire real estate; includes due diligence studies.
NA	607008	Service Districts Assessments	For one-time assessments on construction imposed by municipal taxing authorities.
607809	607009	Capital Equipment	For the cost of fixtures, furniture and moveable equipment purchased with funds budgeted as part of the original project cost. Includes installation costs.
NA	607010	Lease Purchase	For payments made on a lease that in substance is a financing arrangement for acquisition of a building. Allowable in construction improvement funds only.

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607812	607011	Minor Capital Outlay	<p>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. Contracts for minor capital outlay projects are exempt from Chancellor's Office review and approval per Executive Order 1057. (Ref. State University Administrative Manual, Section XII, Construction Management, Part 9701.01, Minor Capital Outlay Projects)</p> <p>At the option of the campus, the more detailed capital outlay expenditure accounts (in the 607XXX series) can be used for projects meeting the definition of "minor capital outlay" project in place of this account.</p>
607022 607821 607822 <b>607802</b> <b>(inactive)</b>	607022	Capital-Design Fees	Used for all project design costs, 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.
607832	607031	Capital-Construction Contract	For the general construction contract and all associated change orders, <b>only</b> . Do not include any additional contracts that are not with the main contractor (these should be recorded in account 607033, Capital - Construction Other).
607834	607032	Capital-Construction Management	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 <b>state</b> agency; charge inspection fees charged by a <b>state</b> agency to account 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.
607835	607033	Capital-Construction Other	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 607031, Capital - Construction Contract) or which are not properly charged to another 607XXX accounts (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.
DNU / NA	607034	Capital - Design Fees (construction phase)	Architect fees during the construction phase, including reimbursables.
NA	607037	Capital-Insurance Premiums	Architectural fees incurred during the design phase are to be charged to account 607022, Capital - Design Fees (pre-construction phase)
NA	607038	Capital - State Agency Costs	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.
NA	607038	Capital - State Agency Costs	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).
607839	607041	Capital-Contingency	Unencumbered funds available for project expenditure (balance available).
NA	607042	Capital-Construction Reserve	Unallocated funds, bid savings, and project savings not available for expenditure.
NA	607043	Capital-Pollution Remediation Costs	Pollution remediation costs, including related inspection fees, that are part of capital projects. Costs that are not part of such projects should be recorded in account 660027.
608802- 608808	608802- 608808	Library Books (for library only)	Used to record the cost of books, including monographs not issued as part of a series, no matter the format (printed or electronic), 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 660003, Supplies & Services.
608811	608811	Library Book Binding (related to library only)	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 660003, Supplies & Services.

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608xxx	608xxx	Library Serials (for library only)	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.
608812	608812	Library Periodicals (for library only)	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 660003, Supplies & Services.
608822 / 608823	608822 / 608823	Library Subscriptions (for library only)	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 is relevant for licenses used by the university library; licenses obtained by other departments for their use should be charged to account 660003, Supplies & Services.
612801	612001	State Pro Rata Charges	To record reimbursement to the State of California for overhead costs allocated to the CSU.
613801 613802 613809 *	613001	Contractual Services	<p>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 account.</p> <p>Contractual Services should be used when there is no other account 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 accounts (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. Because equipment repairs is not given a separate account, these costs can be recorded in this account or account 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.</p> <p>Contractual Services is distinguished from Supplies &amp; Services by the complexity of the transaction. account 660003 should be used when the services to be rendered are simple in nature and short in duration.</p>
613803	613803 or 613001	Equipment Rental/Lease Agreements	Expenditures made under a contract for rental or lease of equipment (including reproduction equipment).
613804	613001 or 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.
613805	613001 or 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.
613806	613001 or 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.
613808	613001 or 613808	Service/Maintenance Agreements	Payments made under a contract for continuing services or continuing maintenance on equipment.
613810	613001 or 613810	Vehicle Lease/Rental	Payments made for commercial vehicles used for State business transportation or travel.
613816	613001 or 613816	Audit Fees-External	Payments made to external auditors for services provided during assigned audits.

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NA	614001	Lease Purchase Bond Payments	Used to record payments on bonds relating to projects managed by the Public Works Board.
NA	616001	I/T 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	I/T Hardware	Used to record expenditures for non-communication equipment, including laptops/desktops, printers, monitors, servers, etc., and for related maintenance costs.
616801	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.
616802	616802	Computer Maintenance	Costs associated with maintaining computers at a usable level. Costs for upkeep of computer equipment.
	616003	I/T Software	To record expenditures for IT software, including maintenance costs related to the use of the software.
616820	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	616821	Capital Software ≥ \$5000	Costs of purchasing or developing software programs with a total value greater than \$5000.
616822	616822	Software Maintenance	Costs associated with changing or fixing software programs to operate properly, or more efficiently.
616823	616823	Non Capital Software & Licenses	Usage fees paid to software companies for the right to use their software products. Software purchases less than \$5000
616824	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.
616831	616004	I/T Computer Infrastructure	The underlying foundation or basic framework expenditures needed to initiate or maintain computers or computer networks of a department.
616841	616005	Misc Info Tech Costs / Other Computer Services	Used for IT-related transactions when more detailed accounts (see 616001 to 616004) are not appropriate.
617803	617001	Services from Other Funds/Agencies	To record charges for specific services performed by other funds or state agencies. Example: An operating fund pays the payroll costs of campus police officers and charges the parking fund for parking control activities they perform. The charge is made because the patrol specifically benefits the parking facilities, which is a self-supporting program.
	619001	Other Equipment	For non-IT and non-instructional equipment. Costs can be capitalized if they meet the capitalization criteria. The cost of equipment includes item purchase price, plus all costs associated with the acquisition, including taxes, shipping and handling, and installation charges.
619802	619802	Cap-Equipment/Furniture over \$5000/item	Equipment/Furniture with a unit value over \$5000. (Capitalized Equipment)
619803	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.
619804	619804	Cap-Computer Equipment over \$5000/item	Computer equipment needed for housing or holding computer equipment with a unit value of \$5000 or more.
619805	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.
	619002	Instructional Equipment	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.
660801	660001	Postage and Freight	The fee for postal service and freight if not using 660890 or 660891
660890	660890	Freight	The fee for freight charges.
660891	660891	Non-taxable Freight	The fee for non-taxable freight charges.
660802	660002	Printing	To record printing costs. This expense description will appear on departmental reports for services provided by the campus Print Shop. This account code should also be used for printing jobs handled through outside sources such as Kinko's.
660803	660803	Pay for Print Expense	Charges for services/cash value cards for printing provided by the Pay for Print operation.

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660817	660003	Supplies and Services	Used to record consumable items employed in the normal course of business (such as office supplies) and services which are simple in nature and short in duration (e.g., locksmith engaged for a single assignment). Acquisitions of items/services charged to this account are generally evidenced by a purchase order and not a formal agreement. Services requiring more complex contractual provisions should be charged to Contractual Services, account 613001 (see definition for account 613001 to distinguish services chargeable to it versus services chargeable to account 660003). Can be used for equipment repairs and maintenance if the service otherwise fits the account's definition, but should not be used for IT-related services or facilities repairs and maintenance as more specific accounts are available for these costs. Likewise, account is used to record cost of supplies where no other, more specific account is available. For example, IT-related supplies (software and hardware) should be charged to the appropriate account in the 616XXX series.
660805	660805	Auto Repairs	Expenditures made to cars, trucks or vans to restore or maintain the sound operation of such.
660807	660807	Subscripts, 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.
660808	660808	Master Teacher	Stipends for Master Teachers developed under the Master Teacher Training Program.
660809	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.
660810	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.
660811	660811	Non-Capitalized Computer Equipment	Computer Equipment purchased with a unit value less than \$5000.
660812	660812	Non-Capitalized Equipment/Furniture	Equipment other than computer equipment, or furniture with a unit value less than \$5000.
660813	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.
660814	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.
660815	660815	Plant Operation Services	Charges for services rendered by the department of Plant Operations.
660818	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.
660819	660819	Food Related Expenses	Food, non-alcoholic beverages, (disposable) napkins, utensils, etc.
660820	660820	Procurement Card Purchases	To account for purchases made by the ProCard in order to differentiate between generic miscellaneous expenses.
660821	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.
660824	660824	Merchandise Purchases	To account for categories of sales and purchases for sale.
6608B6	660894	Police Services	Charges for services rendered by Police Services.
660841	660006	Interest on Bonds and Notes	Interest expense chargeable to the borrowing fund for Notes or Bonds issued to cover project costs.
660842	660007	Principle of Bonds and Notes	For principal payments on outstanding bonds; it is mainly used by SRB.
660843	660008	Interest Charges-Other	Used for interest charges imposed in connection with external financing arrangements. It is <u>not</u> used for interfund interest (should use 660004) or interest on bonds and notes (should use 660006).
660844	660009	Professional Development	Used to record fees paid for staff training, workshops, conferences and seminars. This account is used only for registration fees associated with these events and not for related travel expenses incurred by employees. The accounts 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 should be charged for those expenses.

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660845	660010	Insurance Premium Expense	Used by campuses to record all insurance premiums paid to CSURMA, excluding property insurance premiums. (Property insurance premium expense should be recorded in account 660016.) Although primarily used to record CSURMA's premium charges, account may also be used for premiums paid to external insurers relating to any special coverages purchased by a campus. In addition, CSURMA uses this account to record premiums paid to external insurers for excess coverage.
660847	660012	Insurance Claim Deductible	Used by campuses to record the deductible portion of costs covered by insurance.
660016	660016	Property Insurance Premium Expense	Used by campuses to record property insurance premiums paid to CSURMA. Although primarily used to record CSURMA's property insurance premium charges, account may also be used for premiums paid to external insurers relating to any special property coverages purchased by a campus.
660848	660017	Advertising and Promotional Expenses	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.
660892 660849 6608A8	660019	Litigation & Legal Costs	To record costs associated with legal actions.
NA	660020	Interest Penalty	To record the interest portion of penalties imposed by a regulatory agency (for example, an IRS interest penalty due to a late tax payment).
NA	660022	Earthquake Repairs	A separate account established to track repairs resulting from earthquake damage. These costs generally need to be capitalized.
660897	660024	Overhead-Other	To record administrative costs charged by one department or campus to another. Not to be used to record the allocation of overhead either by the CO (recorded in FOC 660025) or state (referred to as state pro rata charges and recorded in FOC 612001).
660874	660025	Overhead-Chancellor's Office	To record the allocation to campuses of administrative costs incurred by the Chancellor's Office on their behalf.
NA	660027	Pollution Remediation Expenses (non-capital)	Pollution remediation expenses recorded in operating or non-capital outlay funds. Use 607043 when the costs are part of a capital project.
660878	660040	Bad Debt Expense	To record a current year's expense for uncollectible accounts receivable.
660879	660041	Space Rental Expenditure	To record off-campus space rental costs, for example space rental for classrooms. Account 621001 should be used if the space rental is related to Sponsored Program.
606813 660881 660882 660833	660042	Recruitment and Employee Relocation	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 660017, Advertising and Promotional Publications.
660881	660881	Recruitment-Campus Intr	Expenses incurred during the campus recruitment interview process.
660882	660882	Recruitment-Staff Reimb	Reimbursement for travel and meal expenses when an employee is participating as part of a recruitment or search committee.
660883	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.
660884	660043	Accreditation Expense	To record payments to agencies that grant college, program or university accreditation.
660885	660045	Student Union Return of Surplus	Used to record payments to student unions to cover their operating expenses.
660886	660046	Wells Fargo Bank Charges	Used to record the bank's cash handling charges.
660887	660047	CO Cash Management Overhead	Used to record the allocation of costs incurred by the Chancellor's Office to manage the SWIFT account and for other cash management activities.
660889	660049	Investment Service Charges	Used to record service charges related to SWIFT, such as brokerage charges from US Bank.

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660850	660061	Repairs & Maintenance - Building Maintenance	<p>Used to record expenses for activities related to routine repair and maintenance of buildings and permanently attached components (such as boilers and air conditioning systems). This account generally maps to program code 0702, Building Maintenance, via the Rule 2 Table; however, when used with Fund Processing Types 2100 and 3103, the program code will default to 2001, Auxiliary Enterprises-Student, via Rule 3.</p> <p>The account 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 613001) or Supplies &amp; Services (account 660003) in operating funds for building repair and maintenance costs. The account 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. It should be noted that if an expenditure extends an asset's useful life, it should be capitalized.</p> <p>This account is NOT to be used for equipment repairs and maintenance; instead, use either Contractual Services or Supplies &amp; Services to record these costs.</p>
660854 / 660855	660062	Repairs & Maintenance - Custodial Services	<p>Used to record repair and maintenance expenses related to custodial services in buildings. This account generally maps to program code 0703, Custodial Services, via the Rule 2 Table; however, when used with Fund Processing Types 2100 and 3103, the program code will default to 2001, Auxiliary Enterprises-Student, via Rule 3.</p> <p>The account 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 613001) or Supplies &amp; Services (account 660003) in operating funds for these costs. The account 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 is NOT to be used for equipment repairs and maintenance; instead, use either Contractual Services or Supplies &amp; Services to record these costs.</p>
660853 / 660872	660064	Repairs & Maintenance - Landscape & Grounds	<p>Used to record repair and maintenance expenses related to landscaping and grounds maintenance. This account generally maps to program code 0705, Landscape &amp; Grounds Maintenance, via the Rule 2 Table; however, when used with Fund Processing Types 2100 and 3103, the program code will default to 2001, Auxiliary Enterprises-Student, via Rule 3.</p> <p>The account 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 613001) or Supplies &amp; Services (account 660003) in operating funds for these costs. The account 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 is NOT to be used for equipment repairs and maintenance; instead, use either Contractual Services or Supplies &amp; Services to record these costs.</p>
660090	660090	Expenses-Other	<p>Used for expenses that are not otherwise described by other accounts. It can be used to record reimbursement of travel costs incurred by official guests, such as a newly hired executive visiting a CSU campus for business purposes prior to his or her official starting date, or a student defined as an official guest by CSU policy.</p>
660898	660898	Prior Year Carry Forward (Budget Use Only)	<p>Used by Budget. 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.</p>
660972	660972	Fuel/Gasoline Expense	<p>Fuel expense such as diesel, gasoline, natural gas etc. needed for operating vehicles or machinery.</p>

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660973	660973	Merchant Card Fees	Fees paid by the vendor (the University) 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.
660974	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.
660975	660975	Photographic Supplies	Film, developing fluids, print paper, and other photographic supplies.
660976	660976	ITS Services	Charges for services from ITS.
6608A1	6608A1	ISIS Training	Charges for services from the Interdisciplinary Spacial Information Systems Center.
6608A2	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.
690802	690002	Prior Year Expenditure Adjustment	For correction of errors discovered after a fiscal year has been closed.