

CAL POLY *Common Account Listing*

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Listed below is a sample list of the most commonly used account codes, this is not an all-inclusive listing. If the charges you have do not fit any of these categories, please contact general accounting for assistance at ext 6-2242. We hope that this will help you choose the appropriate account in planning budgets, approving invoices and/or purchase orders. If you need further explanations or account listings, please do not hesitate to contact general accounting at ext 6-2242.

Account	Account Descr	Account Uses
606001	Travel-In State	Used for travel expenses incurred in California by employees, 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. Do not use this account for: <ul style="list-style-type: none"> • Contractual obligation to reimburse vendor - charge 613001, Contractual Services • Obligation to reimburse travel expenses of individual engaged to provide staff training - charge 660009, Specialized Training • Travel costs associated with employee recruitment - charge 660042, Recruitment & Employee Relocation • Reimbursement of travel costs incurred by official guests - charge 660090, Expenses-Other
606002	Travel-Out of State	Used for domestic travel expenses incurred outside of California by employees, 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.
606806	Recruiting In State (001)	For athletics use only - Used for in state travel expenses incurred by employees, including meals, transportation, lodging, parking and mileage when they are out recruiting student athletes.
606807	Recruiting Out of State(002)	For athletics use only - Used for out of state travel expenses incurred by employees, including meals, transportation, lodging, parking and mileage when they are out recruiting student athletes.
606817	International Travel	Used for international travel expenses incurred by employees, 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.
613001	Contractual Services	Used for expenditures made pursuant to a formal agreement executed between the CSU and the provider of services. 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. Do not use this account for: <ul style="list-style-type: none"> • 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). Contractual Services is distinguished from Supplies & 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.
616001	IT Communications	Used for 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 for expenditures for non-communication equipment, including laptops/desktops, printers, monitors, servers, etc.
616003	IT Software	Used for expenditures for IT software purchased that is owned by the University outright (no annual renewals).
616005	Miscellaneous Info Tech Cost	Used for IT-related transactions when more detailed accounts (see 616001 to 616004) are not appropriate.
616800	IT Software-Site License (003)	Used for expenditures for IT software site license when you are paying an annual fee for the right to use the software.
616801	IT Software Maintenance (003)	Used for expenditures for maintenance costs related to the purchase of IT software site license / IT software.
616802	IT Hardware Maintenance (002)	Used for expenditures for maintenance costs related to IT Hardware purchases of non-communication equipment, including laptops/desktops, printers, monitors, servers, etc.
617801	Interfund Srv Assessmnts (001)	Used for charges for administrative services and/or cost recovery performed by other funds or state agencies where there is no other more specific account. Example: Administrative gift fees assessed on donations.
619001	Equipment	Used 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.

Account	Account Descr	Account Uses
619002	Equipment - Instructional	Used for 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.
660001	Postage and Freight	Used for the cost of postage and/or freight including mailing services and bulk mailing.
660002	Printing	Used for printing charges including letterhead, envelopes, business cards, and other printed materials
660003	Supplies and Services	Used for 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. Do not use this account for: <ul style="list-style-type: none"> Contractual obligation to reimburse vendor - charge 613001 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). Facilities recurring maintenance and repairs should be recorded in 660021, Facilities Repairs & Maintenance.
660009	Specialized Training	Used for fees paid for faculty and/or 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.
660010	Insurance Expense	Used for costs associated with the payment of premiums for liability, vehicle, fire, accident, including risk management and self insurance, and all other forms. Do not use this account for: <ul style="list-style-type: none"> Property insurance premium expense - charge account 660016 (Property Insurance Premium Exp)
660017	Ad & Promotional Publications	Used 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.
660041	Space Rental Expenditure	Used for costs associated with the lease of a facility for University activities. This includes long-term leases of office spaces and short-term rentals of rooms for a specific function.
660042	Employee Relocation	Used for costs to relocate successful candidates, including new executives or faculty members. Vacancy advertising should be recorded in account 660017, Advertising and Promotional Publications.
660090	Expenses-Other	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.
660930	Recruitment (042)	Used for costs associated with employee recruitment, such as fees charged by recruiting firms, travel costs of candidates. Vacancy advertising should be recorded in account 660017, Advertising and Promotional Publications.
660700	Dues/Fees/Memberships (003)	Used for costs of dues, membership, and subscriptions (periodicals and other publications) paid to professional, scientific, cultural associations and organizations. Do not include library subscriptions in this account
660708	CPF-Audio/Visual Services	Used for Audio/Visual Services; including non-marketing photography Do not use this account for: <ul style="list-style-type: none"> A/V Equipment - charge 619001 (Equipment) or 619002 (Equipment - Instructional)
660734	Parking (003)	Used for purchasing of campus parking permits for Sponsored Guest, etc..
660736	Hosting (003)	Used for costs associated with University business entertainment events, public ceremonies, and employee morale-building activities made for legitimate business purposes, such as recognition of milestones and achievements.
660738	Gifts/Awards (003)	Used for gifts and/or awards given to an individual, group or entity in recognition of service to the University or achievement benefiting the University. See Hospitality Policy for further guidelines
660800	SS - Furniture (003)	Used for furniture when no other account available
660802	SS - Speaker Honoraria (003)	Used for payment to a speaker for a service (eg. Guest speaker/presenter) that is simple in nature and short in duration.
660866	S&S-Uniforms (003)	Used for the purchase of uniforms for employees
660874	SS Petty Csh Reimbursmnt (003)	Used by the University Cashiers Office for all Petty Cash Reimbursements requested and paid through the University Cashiers Office
660981	Contra Supplies&Services(003)	Used for the reduction of expenses in the current year due to a refund of payment or overpayment of expense that happened in the past fiscal year
660983	Fingerprint/bckground Ck (003)	Used by Human Resources for fingerprinting and background checks for employees and students.
690002	Prior Year Expenditure Adjust	Used for the correction of errors discovered after a fiscal year has been closed.