

A/C #	A/C TITLE	A/C NARRATIVE
603990	Uniform Allowance	Non-payroll related uniform expense which may be required as a condition of employment, including provision for uniforms for student assistants. These expenses will be reported to payroll for W-2 reporting as required by the IRS
604001	Communications-Tele Usage	Communication expenses should be reported in various program codes based on the user department rather than 0603 unless a communication system is centrally managed and such expenses are not centrally identifiable by department.
604002	Computer Networks (Op Cost)	Communication expenses should be reported in various program codes based on the user department rather than 0603 unless a communication system is centrally managed and such expenses are not centrally identifiable by department.
604090	Other Communications	Communication expenses should be reported in various program codes based on the user department rather than 0603 unless a communication system is centrally managed and such expenses are not centrally identifiable by department.
604902	Mobile telecommunications	Cell phone & cellular mobility usage, which includes the cost of cell phone plans
605001	Electricity	Used to record the utility expense described in the object code name.
605002	Natural Gas	Used to record the utility expense described in the object code name.
605003	Heating Oil	Used to record the utility expense described in the object code name.
605004	Water	Used to record the utility expense described in the object code name.
605005	Sewage	Used to record the utility expense described in the object code name.
605006	Hazardous Waste	Used to record the utility expense described in the object code name.
605090	Other Utilities	Used for utility expenses that are not specifically defined in other 605XXX object codes.
605990	Trash Services	Used to record the utility expense described in the object code name. - NON-Hazardous Only; Hazardous waste remove should be reported in account 605006
606001	Travel In State	Used for in-state travel expenses including meals, transportation, lodging, parking and mileage. See NACUBO's Financial Accounting and Reporting Manual (FARM) Section 343.5 for further information concerning accounting for travel. ALL TRAVEL must comply with CSU systemwide policy and procedures
606002	Travel Out of State	Used for out-of-state travel expenses including meals, transportation, lodging, parking and mileage. See NACUBO's Financial Accounting and Reporting Manual (FARM) Section 343.5 for further information concerning accounting for travel. ALL TRAVEL must comply with CSU systemwide policy and procedures
606932	Travel, Cruise	Cost of travel directly related to cruise; ALL TRAVEL must comply with CSU systemwide policy and procedures
606933	Travel Int'l Experience	Cost to international travel and related expenses incurred while on the international experience study for students and faculty; MUST BE ACCOMPANIED BY A CLASS CODE. ALL TRAVEL must comply with CSU systemwide policy and procedures; IE travel must also comply with CSU systemwide group travel policy and procedures
607000	Capital Outlay Expenditures	Contracts, services, contingency, and other fees associated with major capital construction projects are recorded here. CPDC has descriptions of each item. Object codes beginning with 607 are designated for capital project expenses. Capital project expenses are used in conjunction with program code 0706, Major Repairs & Renovations.

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607002	Capital - Acquisition	For costs incurred to acquire real estate.
607009	Capital - Equipment ,CO	For the cost of equipment funded by project funds.
607010	Capital - Lease Purchase	For payments made on a lease that in substance is a financing arrangement for acquisition of an asset.
607021	Capital - Design Other	For costs incurred during the design phase of a project, including charges from the Seismic Review Board and for consulting architects, feasibility studies, special design services, plan checks, peer & constructability reviews, CEQA, soils investigations, surveys (including those related to hazardous materials), schematics, preliminary plans, and working drawings.
607022	Capital - Design Architect Fee	Architect's base agreement fees for the design phase only (schematics, preliminary plans, working drawings).
607023	Capital - Design Extra Scvs	Extra services above the architect's base agreement fees during design only (schematics, preliminary plans, working drawings).
607024	Capital - Design Extra Contract	Contractual extra services above the architect's base agreement fees during design only (schematics, preliminary plans, working drawings); these are extra services identified prior to beginning the base work.
607025	Capital - Design Reimbursables	Various expenses for which the architect is entitled reimbursement during design (schematics, preliminary plans, working drawings): advertising, printing and reproduction, printing of bid documents, and travel (only under special conditions).
607031	Capital - Construct Contract	The general construction contract and all associated change orders, only.
607032	Capital - Construction Mgmt	Project management and inspection fees.
607033	Capital - Construction Other	This category encompasses all agreements written during the construction phase (excluding the general contract, inspection, project management, and architect fees): testing, soils testing, legal fees, miscellaneous costs, hazardous material removal, hazardous material monitoring, utility transfers/hookups and miscellaneous construction contracts; campus-based fees for their project management; and required fees: CPDC administrative fee, Chancellor Office Accounting fee, and Construction Claims Program Premium Fee (only applicable to streamline-funded projects).
607034	Capital - Const Arch Fees	Design architect fees during the construction phase.
607035	Capital - Const Arch Extra	Extra services for design architect during the construction phase.
607036	Capital - Construct Arch Reimb	Various expenses for which the architect is entitled reimbursement during construction: advertising, printing and reproduction, and the printing of bid documents.
607037	Capital-Insurance Premiums	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.
607041	Capital - Contingency	Unencumbered funds available for project expenditure (balance available).
607042	Capital - Construction Reserve	Unallocated funds, bid savings, and project savings not available for expenditure.
607090	Capital - Asset Exp Adj (GAAP)	Object code is only used for Asset Management derivation and is not used in actual journal entry posting.
608001	Books	Used to record the cost of the item or service described in the object code name.
608002	Book Binding	Used to record the cost of the item or service described in the object code name.
608004	Periodicals	Monthly/quarterly/annual memberships related to the purchase of a specific number of periodicals over a defined period of time.
608005	Subscriptions	Used to record the cost of the item or service described in the object code name.
608901	Lost Book Fees Collected	CASHIER USE ONLY; contra account to books 608001 used to record fees to repurchase lost books

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609001	State EOP-Campus Match to SEOG	The Educational Opportunity Program (E.O.P.) is a state grant designed for low-income and first-generation college students. This object code is used to record E.O.P Grant expenditures made directly from CSU fund 485 as these grant programs are funded via state appropriation.
609002	State University Grant Expense	The State University Grant (SUG) is awarded to California residents for payment of state university fees and is based on the level of financial need and the tuition fees per term. This object code is used to record State University Grant (SUG) expenditures made directly from CSU fund 485 as these grant programs are funded via state appropriation.
609003	State Grants, Other	Used for state-funded <u>undergraduate</u> scholarships when no other object code is available that more precisely describes the expenditure.
609005	Other Student Grants & Scholar	Used for non-state, non-federal scholarships and grants. It can also be used to record forgivable loans funded by lottery money.
609006	State Federal Match Grant	Used for expenditures in connection with federal or state matching programs such as the work/study program.
609007	Scholarships/Grants-Private	
609008	Scholarships - Institutional	This object code should never be used for federal and state grant disbursements as specific object codes have been established to record such expenditures.
609903	COAST scholarship	Used to record COAST scholarship expense
610001	Federal Financial Aid	Used in federal financial aid funds.
612001	State Pro Rata Charges	To record reimbursement to the State of California for overhead costs allocated to the CSU.
613001	Contractual Services	To record expenditures made pursuant to a formal contract executed between the CSU and the provider of services (including police services provided by an external party). Also see description for 660003, Supplies & Services, providing distinguishing factors between that account and 613001. IT related transactions should be recorded using more detailed object codes (616001, IT Communications, 616002, IT Hardware, 616003, IT Software, 616004, IT Infrastructure).
613811	Collection Costs	Costs paid to collections agencies to collect past due amounts due the university
613911	Contracted Instruction	Cost of contract from non CMA instructors.
613921	Event Registration Fees	Cost of event registration that is not educational in nature; for example, athletic entry fees; fees to have a booth at a conference (registration fees to attend a conference are charged to 660009)
613941	License Fees-Other non-professional licenses	Cost of CMA required specialized licenses and fees
616001	I/T Communications	Used to record costs for communications equipment, such as 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.
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 object codes (see 616001 to 616004) are not appropriate.

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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	Non-Instructional/Other Equipment < \$5,000.00	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. Total cost of each item including shipping and sales tax is less than \$5,000
619002	Instructional Equipment < \$5,000.00	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. Total cost of each item including shipping and sales tax is less than \$5,000
619901	Non-Instructional/Other Equipment > \$5,000.00	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. Total cost including shipping and sales tax is \$5,000 or more
619902	Instructional Equipment > \$5,000.00	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. Total cost of each item including shipping and sales tax is \$5,000 or more
620001	SP-Subrecipient -w/F&A	SPEL only: To record Sponsored Programs outside entity (including CSU auxiliary organizations) subrecipient expenditures subject to the F&A (Indirect) cost calculation.
620002	SP-Subrecipient -NO F&A	SPEL only: To record Sponsored Programs outside entity (including CSU auxiliary organizations) subrecipient expenditures excluded from the F&A (Indirect) cost calculation.
620101	SP-InterAgency Subrecipient -w/F&A	SPEL only: To record Sponsored Programs CSU campus (not aux) subrecipient expenditures subject to the F&A (Indirect) cost calculation.
620102	SP-InterAgency Subrecipient -NO F&A	SPEL only: To record Sponsored Programs CSU campus (not aux) subrecipient expenditures excluded from the F&A (Indirect) cost calculation.
621001	SP-Off-campus Space Rental -NO F&A	SPEL only: To record Sponsored Programs off-campus space rental - excluded from the F&A (Indirect) cost calculation.
620102	SP-InterAgency Subrecipient -NO F&A	SPEL only: To record Sponsored Programs CSU campus (not aux) subrecipient expenditures excluded from the F&A (Indirect) cost calculation.
620103	SP- Subrecipient btwn Campus/Aux - W/F&A	SPEL only: To record sub-recipient payments to other campuses and auxiliaries (with F & A).
620104	SP- Subrecipient btwn Campus/Aux - No F&A	SPEL only: To record sub-recipient payments to other campuses and auxiliaries (with no F & A).
622001	SP-Participant Support -w/F&A	SPEL only: 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	SPEL only: To record Sponsored Programs Participant incentives and other similar participant support costs - excluded from the F&A (Indirect) cost calculation.

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623001	SP - Materials, Supplies and Services	SPEL only: To record Sponsored Programs materials and supplies that directly benefit the sponsored project.
623101	SP - InterAgency Services w/F&A	SPEL only: To record interagency services from CO grants subject to the Facilities and Administration costs (F&A) or indirect cost calculation (i.e. where campus provides service to the CO in connection with the grant). Not to be used for subawards or subrecipients.
623102	SP - InterAgency Services NO F&A	SPEL only: To record interagency services from CO grants <u>excluded</u> from the Facilities and Administration costs (F&A) or indirect cost calculation (i.e. where campus provides service to the CO in connection with the grant). Not to be used for subawards or subrecipients.
624001	SP-Scholarships-w/F&A	SPEL only: To record Sponsored Programs outside entity (including CSU auxiliary organizations) scholarship expenditures subject to the Facilities and Administration costs (F&A) or indirect cost calculation. This scholarship object code is to be used in CSU fund 465 only. It is to track expenditures for that portion of an essentially non-financial aid grant allocated for scholarship.
624002	SP-Scholarships-NO/F&A	SPEL only: To record Sponsored Programs outside entity (including CSU auxiliary organizations) scholarship expenditures excluded from the Facilities and Administration costs (F&A) or indirect cost calculation. This scholarship object code is to be used in CSU fund 465 only. It is to track expenditures for that portion of an essentially non-financial aid grant allocated for scholarship.
624101	SP Interagency Scholarships-w/F&A	To record interagency sponsored programs expenditures <u>subject</u> to the Facilities and Administrative costs (F&A) or indirect cost calculation <u>ONLY</u> when the recipient will be determined by the receiving campus. The receiving campus is to record the scholarship to 609005 in CSU fund 431 when issuing to the scholarship to beneficiary. The remitting campus' grant revenue (503XXX) and scholarship (624101) is to be eliminated in GAAP. Object code is to be used in CSU 465 only.
624102	SP Interagency Scholarships-NO/F&A	To record interagency sponsored programs expenditures <u>excluded</u> from the Facilities and Administrative costs (F&A) or indirect cost calculation <u>ONLY</u> when the recipient will be determined by the receiving campus. The receiving campus is to record the scholarship to 609005 in CSU fund 431 when issuing to the scholarship to beneficiary. The remitting campus' grant revenue (503XXX) and scholarship (624102) is to be eliminated in GAAP. Object code is to be used in CSU 465 only.
660001	Postage	Used to record the cost of the item or service described in the object code name.
660002	Printing	Used to record the cost of the item or service described in the object code name.
660003	Supplies	Generally self-explanatory based on the object name. However, the costs charged to this account for services should be distinguished from those charged to Contractual Services (object code 613001). The latter account is used when the services are rendered pursuant to a formal contract between the CSU and the provider of the services. The contracts often are for significant amounts and for services related to a major project and/or for ongoing services extending over multiple months. Services charged to 660003 are generally for smaller values and for a single, short-term purpose.

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660004	Interfund Interest Expense (In	Used to record interest costs on transactions occurring between funds within an individual university. <u>Not</u> used for any transactions with third parties, including auxiliaries.
660006	Interest on Bonds and Notes	For interest expenses associated with bonds and notes; it is mainly used by SRB.
660007	Principal on Bonds and Notes	For principal payments on outstanding bonds; it is mainly used by SRB.
660008	Interest Chgs - 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).
660009	Specialized Training	Used to record fees paid for staff training (such as workshop registration fees) and amounts paid for faculty to attend conferences constituting professional development. This object code is used only for the training component of costs incurred and not for associated travel expenses. The object codes 606xxx should be used for travel costs (air fare, lodging, etc.) if such costs are identifiable and quantifiable.
660010	Insurance Premium Expense	Used to record all premiums paid for insurance coverage. It is mainly used by CSURMA, but can be used by campuses for any special coverage they may purchase.
660012	Insurance Claim Deductible	Used by campuses to record the deductible portion of costs covered by insurance.
660015	Bond Issuance Costs	Used to record the costs associated with the issuance of State Revenue Bonds (SRB ONLY).
660017	Advertising and Promotional Publications	For any kind of advertisements, including routine personnel vacancy announcements.
660019	Litigation Cost	To record costs associated with legal actions.
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).
660021	Repairs and Maintenance	Used to record costs to maintain CSU assets in operating condition, including repairs to equipment and buildings. It should be noted that if an expenditure extends an asset's useful life, it should be capitalized.
660022	Earthquake Repairs	Repairs associated with Earthquake damage
660023	Loan Principal Disbursements	It is intended to account for disbursement of loans to students where CSU acted as the intermediary between the lender and the loan recipient.
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).
660025	Overhead-Chancellor's Office	To record the allocation to campuses of administrative costs incurred by the Chancellor's Office on their behalf.
660026	CA Tech Agency (Teale Data Center)	To record the state's allocation of data processing charges.
660027	Pollution Remediation Expenses	To record expenses that are not capitalizable. Use 607043 for the same expense that needs to be capitalized.
660031	FSEOG - State Matching	Used to record the cost of the item or service described in the object code name.
660040	Bad Debt Expense	To record a current year's expense for uncollectible accounts receivable.
660041	Space Rental Expenditure	To record off-campus space rental costs, for example space rental for classrooms. Object code 621001 should be used if the space rental is related to Sponsored Program.

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660042	Recruitment and Employee Relocation	To record costs associated with recruitment for high level positions, such as fees charged by executive search firms and costs to relocate a successful candidate. Vacancy advertising should be recorded in object code 660017.
660043	Accreditation Expense	To record payments to agencies that grant college, program or university accreditation.
660044	Loan Cancellation & Defaults	To record expenses incurred when a loan is canceled or discharged. Not to be used for loan forgiveness.
660046	Wells Fargo Bank Charges	Used to record the bank's cash handling charges.
660047	CO Cash Mgmt 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.
660048	Interest Payback to the State	A product of RMP adoption, this object code is used to compensate the state for interest it lost when student fees were allowed to be managed by the CSU.
660049	Investment Service charges	Used to record service charges related to SWIFT, such as brokerage charges from US Bank.
660090	Other Expenses	Used for expenses that are not otherwise described by other object codes. 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.
660104	Interfund Int Exp (Inter-agcy)	Used to record interest expense in connection with transactions between funds and between campuses or between campuses and the CO.
660912	Course Texts	GRADUATE PROGRAM USE ONLY: Cost of texts required for graduate program courses and which are included in the student's cost to take the course.
660913	Course Materials & Development	Direct cost of Course Materials & Development
660920	Motor Vehicles Repairs	MOTOR POOL USE ONLY **** Repair and maintenance cost of campus owned or leased vehicles
660923	Business Meals	Cost of business related meals; NOT TO BE USED FOR MEALS WHILE TRAVELING
660929	Concession Supplies	
660933	Student Activities	Costs related to student creative activities which are part of residential life or associated students.
660941	Space Rental	
660953	Catering and Rental Expense	Cost of catering or catering related rental expense
660970	Vehicle Gasoline	Purchase of fuel for campus owned or leased vehicles *** gas to refuel auto rentals during travel should be coded to TRAVEL
660971	Ship Fuel Oil	Direct cost of ship fuel
660974	Cruise Port Charges	Actual port charges incurred during cruise
660980	Food Products	*** Food Service use ONLY***
660981	Kitchen Supplies & Equipment	*** Food Service use ONLY***
660982	Laundry and Linen	*** Food Service use ONLY***
660983	Paper Supplies - Galley	*** Food Service use ONLY***
660984	Janitorial Supplies	Cost of janitorial supplies used by facilities, housing or food service
660987	Intra-campus chargebacks	Used to record the cost of the item or service described in the object code name.
660988	Benefit Pool	Used to record the cost of the item or service described in the object code name.
660989	Campus Reserve	Used to record the cost of the item or service described in the object code name.
660990	Related Party Aux expense	Exchange transaction expense between Cal Maritime funds and/or auxiliary organizations, when the expense is not more appropriately charged elsewhere

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660991	Cash Over/Shorts	CASHIER USE ONLY; used to record cash over/short discovered when reconciling daily at university cashiering locations
660992	Professional Memberships & Due	The cost of membership and dues to participate in community groups, including service clubs and community-wide organizations of leading citizens in education, business, government, industry, and agriculture specifically related to the campus.
660993	Gifts in Kind expense offset	
660995	Cost Recovery TO Aux & Extrnl	Similar to Related Party Aux expense, used to record cost recovery from auxiliary organizations
660996	Cost Recovery TO internal	Similar to Related Party Aux expense, used to record cost recovery from university funds