

Most Commonly Used Account Codes

Category	CFS Account	Account Title	Account Use
Revenues	580090	OTHER OPERATING REVENUES	Revenues from external parties for the primary operations of the department. Also used to record cost recovery from third parties. Not to be used for student fees.
Revenues	580093	OTHER NON-OPERATING REVENUES	Used for nonoperating revenues that do not fit the definition of other more detailed non-operating revenue object codes such as sale of fixed assets. Revenues from external parties that do not directly relate to the department's primary operation.
Revenues	580095	COST RECOVERY FR AUXILIARY ORG	Cost recovery from TAP, Philanthropic Foundationn, ASI, LSU
Revenues	580194	COST RECO-0948 BETW CAMP OR CO	Cost recovery from other CSUs and/or Chancellor's Office
Revenue accounts should not be used on purchase orders or direct pay requests. Consult with Accounting Services before using a revenue account if necessary.			
Travel	606001	TRAVEL-IN STATE	Used for in-state travel expenses incurred by employees and DH 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. Regarding travel expenses of non-employees, if: <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, Professional Development • Travel costs associated with employee recruitment - charge 660042, Recruitment & Employee Relocation • Reimbursement of travel costs incurred by official guests - charge 660090, Expenses-Other
Travel	606002	TRAVEL-OUT OF STATE	Used for out-of-state travel expenses incurred by employees and DH 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.
Contractual Services	613001	CONTRACTUAL SERVICES	To record expenditures made pursuant to a formal agreement executed between DH and the provider of services. A PO and a formal agreement 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. IT-related contracts, such as those for software and hardware maintenance, should be recorded using more detailed object 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. Equipment repairs costs can be recorded in this object code or object code 660822 depending on the complexity of the agreement. However, equipment repairs related to equipment employed in facilities maintenance activities should be charged to the appropriate 66006X object code. Contractual Services is distinguished from Supplies & Services by the complexity of the transaction. Object code 660003 should be used when the services to be rendered are simple in nature and short in duration.
Information Technology	616001	INFO TECH 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.
Information Technology	616002	INFO TECH HARDWARE	Used to record expenditures for non-communication equipment, including laptops/desktops, printers, monitors, servers, etc., and for related maintenance costs.
Information Technology	616003	INFO TECH SOFTWARE	To record expenditures for IT software, including maintenance costs related to the use of the software.
Other Services	617001	SVCS FROM OTHER FUNDS/AGENCIES	Except for expenses that are better described and therefore must be booked in object 617002, 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.
Other Services	617090	SERVICES FROM AUXILIARY ORGANI	To record charges for specific services performed by auxiliary organizations and related campus or the CO. Example: Auxiliary Organization A performs services and charges campus for activities they perform. Auxiliary Organization would record 580095 and Campus would record 617090.

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Other Services	617101	SERVICE FROM BETWEEN CAMPUSES	Except for expenses that are better described and therefore must be booked in 617103, to record charges for specific services performed by campuses or the CO. Example: Campus A pays the payroll costs of campus police officers and charges Campus B for parking control activities they perform. Campus A would record 580194 and Campus B would record 617101.
Equipment	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.
Other Operating Expenses	660002	PRINTING	Charges billed for printing. Includes design charges associated with publications.
Other Operating Expenses	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. Acquisitions of items/services charged to this object code are generally evidenced by a purchase order and not a formal agreement. Services requiring more complex contractual provisions should be charged to Contractual Services, object code 613001 (see definition for object code 613001 to distinguish services chargeable to it versus services chargeable to object code 660003). For regular equipment repairs and maintenance, use 660822. This account should not be used for IT-related services or facilities repairs and maintenance as more specific object codes are available for these costs. Likewise, object code is used to record cost of supplies where no other, more specific object code is available. For example, IT-related supplies (software and hardware) should be charged to the appropriate object code in the 616XXX series.
Other Operating Expenses	660009	PROFESSIONAL DEVELOPMENT	Used to record fees paid for staff training, workshops, conferences and seminars. This object code is used only for registration fees associated with these events and not for related travel expenses incurred by employees. The object codes 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 object code should be charged for those expenses.
Other Operating Expenses	660017	ADS & 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.
Other Operating Expenses	660042	RECRUITMENT	To record costs associated with employee recruitment, such as fees charged by recruiting firms. Vacancy advertising should be recorded in object code 660017, Advertising and Promotional Publications.
Other Operating Expenses	660043	ACCREDITATION	To record payments to agencies that grant college, program or university accreditation.
Other Operating Expenses	660090	EXPENSES-OTHER	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.
Other Operating Expenses	660801	DUES & MEMBERSHIPS	Costs associated with memberships to outside organizations or associations.