

UNIVERSITY CORPORATION/FOUNDATION/OTTER STUDENT UNION

(If you're managing a sponsored project such as a grant or contract, the account codes referenced in your budget supersede the following account definitions)

Most Commonly Used Accounts

The University and the Auxiliary share the same chart-of-accounts.

If the account description contains the word '**AUX**' then this account should only be used by the University Corporation and Foundation.

Shared accounts (non 'AUX' only) can be used differently by the Auxiliary from the University. This document is devised as a tool to assist you with choosing the best account.

Generally, departments should only be using expense accounts for expenditures (6XXXXX) unless instructed otherwise by the Accounting Department or Grants and Contracts.

Expenses should be placed in an account that best describes the activity and should be used consistently and accurately.

Remember that by using the best account available you may be required to move budget into this account.

For help using the chart-of-accounts contact the Accounts Payable Department (831) 582-4017, (831) 582-3125 or (831) 582-4162.

Category	Account	Account Title	Account Definition/Use
Travel			
	606001	Travel In State	Travel costs incurred within the state of California, including but not limited to transportation (airfare, parking, and vehicle rental), lodging, meals and incidentals as outlined in the Corporation Travel Manual. Registration fees should be charged to 660009-Professional Dev Reg Fees. •Non-employee travel under a contractual obligation use 613817. If no contract, use 606804.
	606002	Travel Out of State	Travel costs incurred outside the state of California, including but not limited to transportation (airfare, parking, and vehicle rental), lodging, meals and incidentals as outlined in the Corporation Travel Manual. Registration fees should be charged to 660009-Professional Dev Reg Fees. •Non-employee travel under a contractual obligation use 613817. If no contract, use 606804.
	606802	Foreign Travel	Any travel occurring outside the contiguous 48 states, Alaska, Hawaii, and U.S. Possessions. Requires foreign travel insurance and approval of the University Provost and President. Use this account for foreign travel insurance and not 660010.
	606804	Non-Employee Travel	Travel expenses for non-employees with no contract. If there's a contract, travel should be on an invoice and coded to 613817. Refer to Travel Manual for non-employee definition.
	606806	Travel Vehicle Mileage	Travel mileage reimbursement when using a personal vehicle as transportation for approved travel. Must be on travel status (travel greater than 25 miles). For mileage incurred in the capacity of an employees' daily duties or employment such as TRIO programs or local mileage to, for example, Office Depot, post office, etc., use 660863-Local Travel <25 Miles. Refer to Travel Manual for employee definition.
	613817	Independent Contractor Travel	Contractual obligation to reimburse supplier (non-employee) for travel expense. Usually identified in contract and invoiced.
	660009	Professional Development & Training	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. The object codes 606001/606002 should be used for travel costs (air fare, lodging, etc.) if such costs are identifiable and quantifiable.

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Contractual Services			
	613001	Services	To record expenditures made pursuant to a formal agreement executed between the Auxiliary and the <u>external</u> provider of services (excludes CSU Campuses). Reimbursement of vendor travel costs, if a provision of the agreement, is also charged to this account. Contractual Services should be used when there is no other account which more specifically describes the service being procured. A contractor relationship exists when the Corporation has the right to control the end result of a service, but not the way it was performed. 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 maintenance and repairs should be recorded to one of the three accounts in the Repairs & Maintenance series if no contract exists. Because equipment repairs is not given a separate object code, these costs can be recorded in this account if there is a contract in place or account 660861-Non-contractual services if no contract in place. Contractual Services is distinguished from Non-contractual services by the complexity of the transaction. Object code 660861 should be used when the services to be rendered are simple in nature, short in duration, and no contract.
	613800	Consultants	Consultants that are contracted generally to offer advice or propose solutions to problems. They provide an expertise not available within the University and auxiliary and require minimal guidance. The Corporation cannot control either the result of the consultant's service nor the way it was performed.
	613802	Maintenance Contracts	Contracted monthly or periodic maintenance of buildings or equipment. Defer to 660061, 660062, and 660064 for non-contracted repairs and maintenance.
	613803	Grounds Contracts	Contracted grounds and landscaping periodic maintenance.
	613804	Custodial Contracts	Contracted custodial or janitorial periodic maintenance.
	613805	PestControl Contracts	Contracted periodic pest control maintenance.
	613806	Painting Contracts	Contracted painting projects (i.e. dormitory or building refresh)
	613807	Property Management	Contract service for property management.
	613808	Carpeting Contracts	Contracted flooring/carpeting projects (i.e. dormitory or building refresh)
	613818	Catering Services-contractual	The cost of providing food and beverages (catered meals) i.e. campus social event or auxiliary summer conference. A contract must be in place with the caterer for the event. If alcohol is involved, see hospitality (660828)

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Category	Account	Account Title	Account Definition/Use
Info Tech Costs			
	616001	IT Communications	Used to record costs related to IT communication such as the internet, website and service maintenance. It may also include high speed internet/cable modem use for Corporation business. Network expenses, equipment, and equipment installation charges would be recorded here.
	616002	IT Hardware	Used to record information technology hardware (ex. Computers, servers, printers, monitors, etc.) with an individual cost of \$4,999.99 and less. All sensitive equipment purchases of \$1,000 and more have to be barcoded or tagged by Property.
	616003	IT Software	Software or licenses and maintenance/service contracts paid for at the time of purchase with a cost of \$4,999.99 or less. If \$5,000 or more, contact Property.
	616005	Misc Info Tech Expense	Miscellaneous information technology (IT) costs, including software and hardware maintenance or service contracts purchased subsequently to the original purchase.
Equipment (Including Furniture)			
	607009	Capital Equipment	For furnishings or equipment with an individual value of \$5,000 or more and a useful life of 1 year or more. Costs associated with the acquisition include sales/use tax, shipping and handling, and installation charges. Can be used by grants or contracts if the title of the property resides with the auxiliary. These assets require barcodes or tags, contact Property.
	619800	Non Capitalized Equipment	For furnishings or equipment with an individual value of \$4,999.99 or less. Costs associated with the acquisition to include sales/use tax, shipping and handling, and installation charges. Does not include computers or other IT equipment (see 616002). Should be used by grants or contracts when the property title resides with the grantor or awarding agency. Sensitive equipment with a value of \$1,000 and under \$5,000 must be tagged or barcoded. Contact Property.
Other Operating Expenses			
	604001	Telephone Usage Charges	Telephone charges, local and long distance, for campus phones and cell phones used for auxiliary business.
	660002	Printing Charges	Charges billed to you for printing business cards, fliers, posters, publications, etc. from an outside printer. Includes design charges associated with Publications.
	660003	Supplies	All supplies including paper, office supplies, and things that are generally consumed. Services requiring more complex contractual provisions should be charged to Contractual Services, object code 613001. Services with no contractual provisions, use 660861.
	660010	Insurance Premiums	Used to record insurance premium expense through CSURMA, Alliant, CPDC or other 3rd party. Foreign travel insurance should be charged to 606802.
	660867	Postage - Meter Machine	Metered postage by University mailroom.

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Category	Account	Account Title	Account Definition/Use
Other Operating Expenses (continued)			
	660868	Postage -Other(Bulk Mail, etc)	Includes bulk mail, business reply mail, and postage due, etc.
	660869	Postage - Express Mail	Includes FedEx, USPS Express Mail, or any overnight or next day delivery of mail or packages.
	660017	Advertising and Promotional Pu	For the cost of any kind of advertising, including routine personnel vacancy announcements or job recruitment advertising, and marketing and promotional expenses, including the cost of sponsoring a booth at a conference, the purpose of which is to promote auxiliary programs or the University.
	660041	Space Rental	To record space rental costs, for example space rental for classrooms or conference meeting rooms.
	660090	Expenses-Other	Used for expenses that are not otherwise described by other object codes. Make all attempts to refrain from using this account--last resort account.
	660801	Bank Charges	Used for bank service fees, NSF charges, or wire fees.
	660804	Memberships & Subscriptions	Payment to an organization to gain professional membership that benefits the auxiliary/program. Subscriptions can include academic journals, magazines, newspapers and periodicals.
	660819	Honoraria	Payment or award in recognition of special service or distinguished achievement for which custom or propriety forbids any fixed business price to be set. A gratuity paid for lecturing or presenting, usually not directly related to the value of service performed. <u>A completed Honorarium Agreement is required.</u>
	660820	Special Programs	Special student activities costs, i.e. bowling, open house, or movie night. Not related to grant/contract participant support as defined in accounts 622001 and 622002.
	660821	Speakers' Fees	Speaker fee is the payment for a public speaker that speaks to a group of people in a structured, deliberate manner intended to inform, influence, or entertain the listeners. Fees are usually fixed.
	660822	Participant Costs	Costs paid on behalf of participants (non-employee) in auxiliary programs. Not to be used by grants or contracts. Grants or contracts should use 622001 and 622002.
	660823	Scholarship Expense	Academic or athletic awards processed by Financial Aid.
	660828	Hospitality Expense	Costs incurred to actively promote the University and its programs to individuals and organizations. Hosting official guests, including colleagues from other auxiliaries and campuses, donors, and/or prospective donors, fundraising events, alumni organization meet ups, receptions for the benefit of employee morale or recognition, to include length of service awards or retirement presentations. Alcohol may be purchased depending on the funding source and the event. Expenses that are of a personal nature and not related to the active conduct of official Auxiliary or University business will not be paid or reimbursed. Examples include, but are not limited to, employee birthdays, weddings, anniversaries, and baby showers. Memorial services, celebrations of retirement, and farewell gatherings for employees with 5 or more years of service are permissible, if funding source allows the expense.
	660831	Rental Expenses	Costs related to the rental of furnishings, equipment, or vehicles (not on travel status). Other examples include slip fees for docking boats, bus rentals, or renting tables and canopies.

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Other Operating Expenses (continued)			
	660833	Vehicle Expense	Used for DMV fees, vehicle repairs and parts, oil changes, detailing, tires, towing and windshield repair, etc.
	660834	Community Outreach	Costs related to reaching out or connecting to the surrounding community by providing community services or benefits. Purpose should be in line with the mission and goals of the Auxiliary and University. For example, an educational outreach program.
	660840	Chemicals & Gases	Industrial chemicals or gases used in the science labs for research, fertilizers and pesticides, or any hazardous materials that Cal/OSHA would regulate and monitor.
	660859	Food-Meeting Expense-Aux	Purchases of food and light refreshments supplied at meetings or workshops with an agenda. Food for retreats and strategic planning meetings that are structured with a formal agenda should be expensed here.
	660860	Fuel-Vehicles & Equip.-NonTrvl	Gasoline, propane, and diesel, etc. used to fuel vehicles or equipment in the workplace. Fuel for boats, tractors, generators, lawn mowers, etc.
	660861	Non-Contractual Services	Services provided by non-employees with no contract, of small value and short-term purpose.
	660862	Books- non-library	Printed books and e-books used as reference material within a program or department. Not for library purchases.
	660863	Local Travel<25 miles <i>(Use for non-travel status mileage)</i>	Local mileage from headquarters or residence or in the capacity of an employees daily duties/responsibilities, such as visiting local schools, Office Depot, etc. If driving from residence, only mileage greater than commuting distance will be reimbursed. A RAT is still recommended for allowability purposes.
	660866	Gifts, prizes and awards-Aux	Something of value given or bestowed upon an individual, group, or entity with the expectation of benefit accruing to the University. Also used to encourage individuals to participate in surveys or prizes for open competitions. Awards for recognition of service or achievement directly benefiting the auxiliary or University.

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Maintenance and Repair			
	660061	Building Maintenance and Repair	Used to record non-contractual expenses for activities related to non-routine repair and maintenance of buildings and permanently attached components. Not frequent, nor complex in nature.
	660062	Maintenance and Repair - Custodial Services	Used to record non-contractual repair and maintenance expenses related to custodial services in buildings. Not frequent, nor complex in nature.
	660064	Landscape and Grounds Maintenance and Repair	Used to record non-contractual repair and maintenance expenses related to landscaping and grounds maintenance. Not frequent, nor complex in nature.
	613XXX	Contract Services	Defer to 613XXX series for suppliers with contracts and periodic maintenance or large projects, such as dorm painting, carpeting/flooring, or blind install for the entire building.

Grants and Contracts (Exclusive Accounts)

620001	SP-Subrecipient -w/F&A-Aux	Subrecipient expenditures subject to F&A, typically the first \$25,000 of each agreement.
620002	SP-Subrecipient -NO F&A-Aux	Subrecipient expenditures not subject to F&A per sponsor specific or award specific guidelines. Typically the amount exceeding the first \$25,000 of each agreement.
620801	SP_SubContractor wF/A-Aux	Subcontract expenditures subject to F&A. Per Uniform Guidance, the entire amount of a subcontract is now subject to F&A.
620802	SP-SubContractor NO F&A-Aux	Subcontract expenditures not subject to F&A per sponsor specific or award specific guidelines.
621001	SP-Off campus Space Rnt-NoFA-Aux	Expense associated with the rental of off campus space in order to carry out the scope of a grant.
622001	SP-Participant Supprt w/F&A-Aux	See 622002 for definition of Participant Support Costs. Sponsor specific or award specific guidelines should be used to determine if F&A is allowable on Participant Support Costs.
622002	SP-Participant Supp-NO F&A-Aux	Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.