

**CSU, SACRAMENTO**  
**EXPENDITURE ACCOUNT LISTING FOR DEPARTMENTAL USE**  
**UPDATED AS OF 10.23.2024**

**NOTE: The following list consists of expenditure accounts for general use by all departments. Certain departments may have specific accounts for their use and should reach out to Accounting Services to verify. Ex: IRT, Library, Printing Financial Aid, ect. If you do not see an account that you believe should be available, please reach out to accounting services for verification.**

Account	Descr	Descr
604001	Telephone Usage	Verify with IRT before use. For costs associated with campus-wide phone service and usage charges.
604090	Other Communications	Verify with IRT before use. For costs associated with miscellaneous telecommunication expenses - any telecommunication cost that does not meet another specific classification. For Concur only, tracking of internet/telephone/fax costs incurred with traveling.
604816	Tele Usage - Cell	Verify with IRT before use. .For costs associated with campus-wide cell phones, equipment, service and usage charges - ONLY
606001	Travel-In State (Concur Only)	For tracking of In-State Travel costs (University employees and students only) - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606002	Travel-Out of State (Concur Only)	For tracking of Out-of-State Travel costs (University employees and students only) - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606800	Travel-In State-Team	For tracking of In-State Team Travel costs (Optional - primarily used by Athletics)- airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606801	Travel-In State-Admin	For tracking of In-State Travel costs by Administrators (Optional - primarily used by Athletics)- airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
606803	Travel-In State-Instr Related	For tracking of In-State Travel costs related to instruction - airline, hotel, meals, etc. - do not include registration fees or training materials (these belong in 660009)
613001	Contractual Services	For tracking of services related to a contract providing a service that campus resources aren't able to perform. Examples to include Service and Maintenance Agreements, Technological Training related to a acquisition of a computerized or mechanical system. NOTE: Contracts must be initiated through the Procurement Department. Also, to be used for the reimbursement of vendor travel expenses.
613800	Audit Fee	Fees to Auditors
613801	Professional Services	For tracking of services associated with outside professional persons/companies who possesses a specialized skill not available on campus. Examples to include Doctors, Pharmacists, Engineers, Architects, etc.
613803	Radio Contracts	For tracking of expenses associated with contracts for radio advertising - must be a contract for more than one broadcast
613804	613804 - Sponsorship Costs	This to be used for sponsoring non Sac State events or to cover expenses related to sponsorships of the univeristy. All Sac State events should be Cost Recovery.
616002	I/T Hardware	For costs associated with purchase of internet technology hardware - computers, servers, equipment, accessories, etc.
616003	I/T Software	For costs associated with purchase of New Software - should be initiated through the Information Resource Technology (IRT) Department
616005	Misc Info Tech Costs	For recording of miscellaneous information technology costs - to be used when cost does not fit any other category. Offsite storage costs for example
616803	I/T Student Workstations Supp	Specific for the recording of student workstation supply costs - specific to the tracking of supplies associated with student workstations. Note: to be used when the cost does not fit another category.
616804	I/T Faculty Workstations Supp	Specific for the recording of faculty workstation supply costs - specific to the tracking of supplies associated with faculty workstations. Note: to be used when the cost does not fit another category.
616805	I/T Student Workstation-Equip	Specific for the recording of student workstation Equipment costs - specific to the tracking of Equipment associated with student workstations - Note: to be used when the cost does not fit another category
616806	I/T Fac Workstations-Equip	Specific for the recording of Faculty workstation Equipment costs - specific to the tracking of Equipment associated with Faculty workstations - Note: to be used when the cost does not fit another category

616808	Software Licensing-Renewals	For costs associated with new or renewal of Software licenses - should be initiated through the Information Resource Technology (IRT) Department
616809	Software Maint/Service Contract	For costs associated with maintenance of an existing Software product - onetime or through service contract
619001	Other Equipment	For use when purchase of equipment does not fall under any of the other categories (Instructional, IT related, capital project, etc.)
660001	Postage and Freight	Only used by depts if not CCR. For tracking of all postage/freight charges
660002	Printing	Only used by depts if not CCR. For tracking of all printing charges - does not include toner costs
660003	Supplies and Services	For the recording of "Supplies or Services" expenditures that are non-specific in nature or DO NOT meet any of the other classifications. □ 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.
660009	Training-Professional Develop	For tracking of registration fees and training material or any other costs associated with training/professional development. If associated with travel, expenses will need to be split out to the appropriate travel expense accounts.
660010	Insurance Premium Expense	For use by campus departments for tracking insurance premium expenses - like the Foreign Travel Insurance Premium and other insurance related expenses
660017	Advertising/Promotional Pblctn	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. Should not be used for Construction Advertising - use 607xxx account.
660019	Litigation Costs	Cost of Legal services
660042	Employee Relocation	Specific for reimbursement of campus personnel "relocation" expenses.
660042	Recruitment/Employee Relocate	Specific for the reimbursement of travel costs associated with executive or faculty recruitment. Note: this should not be used for the recruitment of student athletes. 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
660061	Repairs/Maint - Buidling Maint	Disclaimer: Ask AS/Facilities before using. Created by CO for tracking of repairs and maintenance costs associate with normal building maintenance. Use of Rule 2 will result in derivation to program code 0702.
660062	Repairs/Maint - Custodial Servies	Disclaimer: Ask AS/Facilities before using. Created by CO for tracking of repairs and maintenance costs associate with normal custodial services. Use of Rule 2 will result in derivation to program code 0703.
660064	Repairs/Maint - Landscape-Grounds	Disclaimer: Ask AS/Facilities before using. Created by CO for tracking of repairs and maintenance costs associate with normal landscape and grounds maintenance. Use of Rule 2 will result in derivation to program code 0705.
660065	Repairs/Maint - Major Repair/Reno	Disclaimer: Ask AS/Facilities before using. Created by CO for tracking of repairs and maintenance costs associate with major repairs and renovations. Use of Rule 2 will result in derivation to program code 0706.
660808	Special Projects/Activities	Mostly used for special projects, grant, activities that do not fit elsewhere
660090	Expenses-Other	For the recording of expense that are NOT "Supplies or Services" in nature, nor meet any other special classification.
660800	Advertisements	Verify with IRT before use. For tracking of costs associated with newspaper/magazine/radio advertisement costs - for those costs that do not require a contract. NOTE: this should not be used for construction related advertisements.
660801	Fundraising	If other 6xxxxx accounts are applicable then must use. For the tracking of "Fundraising" costs - costs associated with a fundraising event - open to all departments as long as the postings are related to a fundraising event.

660803	Furniture	For purchase of furniture - office, lobby - not related to construction projects
660804	Membership Fees	For payments associated with membership fees - outside organization charges only This account is used for expenses relating to Athletic membership, conference and association dues. For example, Athletics pays dues for being in the "BIG SKY" conference.
660805	Rent/Lease	For payments to campus Auxiliaries or outside companies for lease of buildings, space or equipment ONLY.
660806	Subscriptions	For use by departments to track any type of subscription (includes electronic) - NOT to be used by University Library.
660808	Special Projects/Activites	Non-Departmental Specific - for the tracking of "special" expenses. Department responsible for nature/detail of postings.
660819	Catering Costs	Specific for the tracking of "Catering" costs. Usually, a purchase order will be related to these postings
660820	Food/Beverage-Miscellaneous	Specific for the tracking of "Miscellaneous Food and Beverage" costs.
660821	Custodial Supplies	Specific for the tracking of "Custodial Supplies" costs.
660828	Interviewing Costs	Specific for the tracking of interview costs associated with open campus positions - Example: reimbursements made to prospective employment candidates for travel to this University and luncheon.
660831	Safety Gear	For tracking of "Safety Gear" related products - can be used by any department purchasing safety products - Facilities, Athletics, Health Services, Police Services as examples
660832	Special Events	If other 6xxxxx accounts are applicable then must use. For the tracking of costs associated with "Special Events" - for use by all departments - departments MUST provide detail of the "Special Event" if requested. Examples include: CBA or ABA Winter Socials. NOTE: this is specific for the use of "Special Events", department responsible for nature/detail of postings.
660834	Uniforms	For tracking of "Uniform" costs - mostly used by Athletics - can be used by any department requiring the use of "Uniforms".
660837	Medical Supplies	For the tracking of "medical supplies only - mostly used by the Student Health Center, but can be used by any educational department associated with the medical profession (Nursing for example).
660838	Lab Testing Supplies	For the tracking of "medical testing supplies only - mostly used by the Student Health Center, but can be used by any educational department associated with the medical profession (Nursing for example).
660840	Permit/License Fees	For the tracking of Permits/Licenses only - NOT related to Software
660841	Training Supplies	For use by departments to track instructional training materials - NOT Library related.
660848	Course Materials	For use by departments to track instructional course materials costs - NOT to be used for Library Purchases
660849	Deparmental Books	For use by departments to track purchases of Books or Instructional Textbook materials or book binding expenses - NOT to be used by the University Library.
660853	Supplies & Services Detail # 1	For use by each department to track special costs - department is responsible for nature/detail of postings
660854	Supplies & Services Detail # 2	For use by each department to track special costs - department is responsible for nature/detail of postings
660855	Supplies & Services Detail # 3	For use by each department to track special costs - department is responsible for nature/detail of postings
660856	Supplies & Services Detail # 4	For use by each department to track special costs - department is responsible for nature/detail of postings
660857	Supplies & Services Detail # 5	For use by each department to track special costs - department is responsible for nature/detail of postings
660858	Printing Catalog	For tracking of Catalog printing expenses
660859	Printing Programs	For tracking of Program printing expenses
660860	Photocopy Off Campus	For tracking of photocopy expenses to outside organizations

660861	Photocopy Machines	For tracking of off- campus department photocopy machine costs
660864	Ship-UPS/Fed Ex/Courier Svc	For tracking of all UPS/Fed Ex/Courier service charges, if paid directly to vendor
660870	Space Rental-Faculty	For use by campus departments for rental of space of another department's rooms on campus only.
660871	Space Rental-Admin	For use by campus departments for rental of space of another department's rooms on campus only.
660872	Space Rental-Classroom	For use by campus departments for rental of space of another department's rooms on campus only.
660873	Special Lectures	For use by campus departments for the tracking of payments for Guest/Special lecturers charges
660887	Fuel for Vehicles	For tracking of fuel costs - purchases only.
660890	Office Supplies	For tracking of office supplies purchased through University program "Staples" or through current approved supplier.
660891	Toner	For tracking of copier/printer Toner charges only. If Purchased off-Campus
660893	Key Charge	For tracking of key replacement charges. Only used for cost of losing university Keys
660898	660898 - Marketing-PR-Promo-Incent	UFSS Only
690002	PY Expenditure Adjustments	For correction of errors discovered after a fiscal year has been closed. Can also be used for the receipting of refund checks on overpayments in the prior year. Note: except for refund checks, the net of postings using this object code should be \$0.00 - credit to one fund and debit to the other.