



| Account Code | Account Description | Comments |
|---------------------------------------|--|---|
| General & Administrative | | |
| 660017 | Advertising | includes all media including print, radio, internet, and television |
| 660913 | Books & Subscriptions | |
| 660956 | Conferences | |
| 613902 | Consultants | Use this account for paying businesses for consulting services; do not use this account for payment to individuals. |
| 613001 | Contractual Services | This code should be used for services related to a formal agreement for services, but not related to the building or maintenance of campus facilities. If another code provides a more specific description of the services provided, use the alternate account code. Examples include 613801 - Independent Contractors, and 616003 - Software, greater than \$5,000. |
| 619901 | Equipment - Office - greater than \$5,000 | This account should not be used for communications or computer hardware/software. See "Computer/Communications Series". |
| 619900 | Furniture - greater than \$5,000 | |
| 619902 | Furniture/Equipment - less than \$5,000 | This account should not be used for communications or computer hardware/software. See "Computer/Communications Series". |
| 660950 | Hospitality | Hospitality includes food, drink, and gifts. It also includes travel costs when related to a volunteer guest speaker. |
| 660010 | Insurance premiums | |
| 660944 | Licensing fees | This code should not be used for licensing software. See "Computer/Communications Series". |
| 660947 | Memberships | |
| 660915 | Photocopies | |
| 660001 | Postage & Freight | |
| 660002 | Printing | This code should not be used for advertising materials. Use 660017 instead. |
| 660021 | Repairs and Maintenance | This account is for repairs and maintenance of campus facilities, i.e., anything that is a part of campus structures. Examples includes repairs to ventilation systems or boilers. It would not include repairs to stand-alone equipment, such as a copier. |
| 660800 | Space Rental | This account should be used for space related to a special event or other space rental that is limited in scope. |
| 660980 | Space/Facilities Costs | This account should be used for ongoing rental of space. |
| 660003 | Supplies & Services | This account should be used for consumable items employed in the normal course of business, or services which are simple in nature and short in duration. "Short Term Service Agreements" should be charged to this account. Exception: work performed that relates to I/T or SFSU facilities should use more specific alternate account codes. |
| 604001 | Telephone | Use this account for telephone and internet service. |
| 605900 | Utilities | |
| Non-Payroll Compensation | | |
| 613902 | Consultants | Use this account for paying businesses for consulting services; <u>do not use this account for payment to individuals.</u> |
| 660816 | Honoraria | This code is used when there is no set fee, and is generally used for guest speakers/lecturers. Reimbursed travel for paid guest speakers should also be charged to this account. |
| 613801 | Independent Contractors | These payments are backed up with an Independent Contractor Agreement, resume or curriculum vitae, and scope of work. |
| Computer/Communications Series | | |
| 616802 | Hardware, less than \$5,000 | This code should be used for purchases of new hardware that is less than \$5,000 in cost, and all hardware maintenance regardless of cost. |
| 616001 | Hardware, Communications, greater than \$5,000 | This code is for the purchase of communications equipment greater than \$5,000 in cost. The total should include tax and delivery. The total should include tax and delivery. |
| 616002 | Hardware, Computer, I/T, greater than \$5,000 | This code is used for the purchase of I/T equipment purchases greater than \$5,000 in cost. This includes the purchase of computers, servers, printers, monitors, etc. The total should include tax and delivery. |
| 616003 | Software, greater than \$5,000 | This code should be used for software purchases greater than \$5,000 in cost. The total should include tax and delivery. |
| 616803 | Software, less than \$5,000 | This code should be used for purchases of new software or software licenses that are less than \$5,000 in cost, and all software maintenance regardless of cost. The total should include tax and delivery. |
| Student Support Series | | |
| 609005 | Scholarships | |
| 660804 | Stipends | |
| 660822 | Tuition & Fees | |
| Travel Series | | |
| 606901 | Mileage & Parking | |
| 606802 | Travel - International | |
| 606002 | Travel - out of state | |
| 606001 | Travel - within California | |