Accounting Quick Reference Guide

Purchase Order and Direct Pay Forms	5xxxxx	Revenue Accounts (unless it is a reimbursement of a revenue previously recorded)	Do not use these on Purchase Orders (PO) or Direct Pay (DP) forms
	580910	Use account 660009 for conference/professional development expenses	
	580912, 580913 & 580914	Use account 660017 for advertising expenses such as JobElephant	
	601xxx	Payroll Accounts	
	602xxx	Work Study Payroll	
	603xxx	Employee Benefit Accounts Exception: 603829-Uniform Allowance is allowed on POs	
	660816	Reserve Account	
	606xxx	Travel expenses related to Professional Development	See Expense Definition Chart on the Accounting Services website for more information
	608xxx	Library use only	
	613001	Services for consultants, including travel expenses	
	660009	Professional development expenses such as staff training, workshops, conferences and seminars. 660009 is used only for registration fees associated with these events and not for related travel expenses incurred by employees.	
	660042	To record costs associated with employee recruitment, such as fees charged by recruiting firms, travel costs of candidates and costs to relocate successful candidates, including new executives or faculty members. Vacancy advertising should be recorded in account 660017.	
	608xxx	Library use only	
	AC (Athletic Corporation)	Accounts beginning with "AC" are used by the Athletic Corporation. Not to be used by campus departments for University transactions.	
Payments to Students	Payments for Services	Payroll expenses processed through the Payroll Office	Questions on treatment of payments to student should be referred to Accounting, Payroll or Financial Aid
	Student Support Payments	Reviewed by Financial Aid Office prior to payment. All payments will eventually be processed by Financial Aid Office and not through Accounting Office	
	Reimbursements to Students	Processed by Accounts Payable	
Accounts Receivable / Billing Requests	Generally, revenue account numbers (5xxxxx) should be used on Billing Request Forms. Expense accounts (6xxxxx) should be used only if the invoice is to reimburse the University for expenses paid from the operating funds (485xxx, 467xxx, 90000).		
	Payments/Invoices between CSU campuses are to be processed through a Cash Posting Order (CPO) submitted to the Chancellor's Office. Documentation can be submitted to Accounting on a Request for Billing or a Direct Pay form.		
Collection / Deposit Forms	6xxxxx	Not to be used on Collection/Deposit Forms unless for a reimbursement of expenses paid	Generally used in Fund 90000
	580xxx	Miscellaneous Revenue Accounts	Not to be used with Funds 90000, 485xx, 467xx
	5xxxxx	Deposits should generally be recorded in revenue accounts unless for a reimbursement of expenses paid	
Federal, State & Local Grants	Revenues and expenses for grants are reported in 465xx funds. Each grant should have a separate fund. Grants are generally processed on a reimbursement basis (i.e., expenses are paid before billing the grant agency). At the completion of the grant, total revenues and expenses should be equal and the fund balance should be zero.		
	CSU 465 Funds are used to record non-financial aid, non-capital grants and contracts. The funding source can be federal or state governments, or private entities.		

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Travel	Concur	Effective February 1, 2017, all state employee travel reimbursement will be processed through the **Concur Expense Management System**
	606xxx	Travel accounts are to be used only for student and employee travel
	613001	Contractual obligation to reimburse vendor - charge 613001, Contractual Services
	660042	Travel costs associated with employee recruitment - charge 660042, Recruitment & Employee Relocation. Do not use account 606813.
	660090	Reimbursement of travel costs incurred by official guests - charge 660090, Expenses-Other
		For more information regarding travel, please visit: http://www.fresnostate.edu/adminserv/accountingservices/travel

Expense / Revenue Adjustments	Expense / Revenue Adjustments	A Transfer of Payroll expense (TOP) or Transfer of Non-Payroll Expenditures / Revenue Transfer (TOE) is used to adjust an expense, or revenue, that has already been incurred. Expense transfers are primarily used to move expenses from one fund, department, account or class to another. Supporting documentation must be provided for the journal(s).
	Transfer of Payroll Expense	Check payroll entries monthly to ensure salaries and wages are recorded in the correct chartfield.
		The HR Expense Adjustment process, TOP, is used to correct funding for salary expenses that appear on Budget/Expenditure Reports and Data Warehouse Reports.
		You must have an "Expenses by Charge Period Report" to refer to in order to complete the adjustment
		If submitting TOP forms every month for the same employee, view your Budget Expenditure report and/or Distribution Review and Update to verify the employee's funding and position information are correct. If the employee is not set up correctly, submit an ETR form to Human Resources (HR) or contact Budget and Resource Planning for additional help.
		DeptID selection is limited to Requestor's access. If you do not have security access for a particular expense adjustment, send the adjustment information to your appropriate office(s) to enter the adjustment.
	Transfer of Non-Payroll Expense / Revenue Transfer Request (TOE)	A TOE is used to move or transfer expense or revenue from one chartfield to another chartfield for transactions that have been recorded in the ledgers.
		Transfer can be between different funds, departments, accounts, classes, or projects
		Not to be used for the transfer of Salaries (601xxx), Work Study (602xxx) or Benefits (603xxx). Enter an HR Expense Adjustment on a TOP if it is a one-time correction on a payroll warrant.
		Check revenue and expense transactions monthly to ensure they are recorded in the correct chartfield.
		Payments from a stateside campus department to another stateside campus department Do not process through a Direct Pay form or Request for Billing
	CPO (Cash Posting	Payments between CSU campuses and submitted to the Chancellor's office. Documentation can be submitted to Accounting on a Request for Billing or a Direct Pay form.

Office of Budget and Resource Planning	Budget Adjustments / Adjusting Budget Journals (ABJs)	The Office of Budget and Resource Planning input and complete budget transfers otherwise known as Adjusting Budget Journal's, (ABJ's). Budget transfers are a specific type of budget journal that requires budget increases and budget decreases that balance each other out. ABJs allow departments to move **budget** from one chartfield string to another, pay another campus department for services/products received, or make corrections to chartstrings within their department. ABJs are only used in for General Fund adjustments (Fund 90000). Transfers are reviewed and approved by the Office of Budget and Resource Planning.
	Examples of when ABJs would be entered	* To correct a budget paid from the wrong chartfield * To pay another department for services received (a TOE may also be required) * To transfer all or a portion of a budget to another department * Move budget to cover a future or pending expense occurring within the same fiscal year

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General Accounting Information	101871	Cash-Short Term Investment	Prior year carryover equity balance
	305801	Fund Balance-Continuing Approp	
	305002	Fund Bal-Continuing Approp - Systemwide account number	
	305898	Fund Balance-Clearing Account (formerly Cash in State Savings) is a fund balance clearing account for transactions with the State Controller's Office, such as payroll and should net to zero. It is not cash available to the department.	
	Negative Cash	Acceptable if due to a timing issue (i.e., funds expected prior to June 30). Must notify General Accounting in advance.	
	Financial Services Training Library: The Management & Accounting Practices Office at the Chancellor's Office offers training for CSU staff with fiscal responsibilities. The trainings and workshops are presented by subject matter experts from across the CSU, and outside experts, such as KPMG.		
	For the Financial Services Training Library, please visit: https://csyou.calstate.edu/Divisions-Orgs/bus-fin/Financial-Services/Training/Forms/Default.aspx		

Procurement	In an effort to help the campus meet its procurement needs, a variety of methods to purchase goods and services, including, purchase orders, procurement credit card (procard), and direct pay are implemented. Please see Procurement's website for each process.
	Confirming orders or "after-the-fact" orders, i.e., merchandise received or service performed prior to obtaining authorization from Procurement, are explicitly prohibited. No person is authorized to commit University funds to a vendor for equipment, supplies or services without the prior approval of the Procurement Office. Unless the purchase is allowed under the procurement card or direct pay policies, faculty or staff who purchase equipment, supplies or services before obtaining approval from Procurement assume the risk of personal liability for payment of the goods. Any unauthorized transactions (which include over expenditures of "Blanket purchase orders) will be returned to the departments unprocessed, and the department will need to find other funding sources to pay for these expenses.
	Purchases that are made without the advance involvement of the Procurement Department are in direct violation of the Government Code and CSU and local campus policies. Such purchases are the responsibility of the individual personally making the purchases, not the University. The only exceptions are items allowed under direct pay process and the procurement card. Procurement transactions in excess of a person's delegated authority are also considered unauthorized.

Direct Pay	The University has established a list of limited commodities and services that may be obtained without a purchase order or procurement card. These are usually one-time, low dollar purchases that are not processed through the standard procurement processes because little or no value can be added. Any exceptions for commodities and services not on the Direct Pay allowable list must be pre-approved by the Director of Procurement.
	The payments are processed by the Accounts Payable department and are not supported by the issuance of purchase orders or contracts. Click here for a list of allowable Direct Pay items.

Procard	The Procurement Credit Card (also "known" as a ProCard or Pcard) is an additional option for purchasing allowable supplies (goods), and services costing $5,000 (including tax and shipping) or less, which are not restricted or prohibited. Cardholders are encouraged to use the Procurement Credit Card for low value purchases in order to achieve cost savings and improve processing time for such items. The Procurement Credit Card is for authorized University purchases only and is not for personal use.

For more information regarding Procurement policies and procedures, please visit http://www.fresnostate.edu/adminserv/purchasing/index.html