

# Accounting Services Quick Reference Guide

<b>Purchase Order and Direct Pay Forms</b>	<b>5xxxxx</b>	Do not use Revenue Accounts 5xxxxx - unless it is a reimbursement of a revenue previously recorded (Direct Pay only)	<b>Do not use these accounts on Purchase Orders (PO) or Direct Pay (DP) forms</b>
	<b>580910</b>	Use 580910 for deposits when putting on a conference/workshop. Use account <b>660009</b> when <b>attending</b> a conference/workshop.	
	<b>580912, 580913 &amp; 580914</b>	Do not use 580912, 580913 or 580914 for advertising expenses. Use account 660017 for advertising expenses such as JobElephant	
	<b>601xxx</b>	Do not use Payroll Accounts (601xxx)	
	<b>602xxx</b>	Do not use Work Study Payroll accounts (602xxx)	
	<b>603xxx</b>	Do not use Employee Benefit Accounts (603xxx) Exception: 603829-Uniform Allowance is allowed on POs	
	<b>660816</b>	Reserve Account 660816 - For budgetary purposes only	
	<b>608xxx</b>	<b>608xxx accounts - For library acquisitions/purchases only</b>	<b>Use account 660807 for non-library books</b>
	<b>606xxx</b>	Travel expenses related to Professional Development-use 606xxx	<b>See Expense Definition Chart on the Accounting Services website for more information</b>
	<b>613001</b>	Services for consultants, including travel expenses-use 613001	
	<b>660009</b>	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.	
	<b>660042</b>	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. Account 660017 is used to record vacancy advertising.	
	<b>AC (Athletic Corporation)</b>	<b>Accounts beginning with "AC" are only for use by the Athletic Corporation.</b> Do not use for University transactions.	
<b>Payments to Students</b>	<b>Payments for Services</b>	Payroll expenses processed through the Payroll Office	<b>Questions on treatment of payments to student should be referred to Accounting, Payroll or Financial Aid</b>
	<b>Student Support Payments</b>	Reviewed by Financial Aid Office prior to payment. Eventually, all student support payments will be processed by the Financial Aid Office and not through the Accounting Office	
	<b>Reimbursements to Students</b>	Processed through Accounts Payable (Direct Pay Form)	
<b>Accounts Receivable / Billing Requests</b>	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 University funds.		
	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.		
<b>Collection / Deposit Forms</b>	<b>5xxxxx</b>	Deposits should generally be recorded in revenue accounts (5xxxxx). Expense accounts (6xxxxx) should be used if the deposit is for a reimbursement of expenses paid by the University.	
	<b>580020</b>	Sales and Services of Educational Activities	Use with Funds 90000, 485xx, 467xx, 463xx, and 496xx
	<b>Other 580xxx accounts</b>	Miscellaneous Revenue Accounts	Do not use with Funds 90000, 485xx, 467xx or 463xx
	<b>6xxxxx</b>	Not to be used on Collection/Deposit Forms unless for a reimbursement of expenses paid by the University	Generally used in Fund 90000, 485xx and 467xx
<b>Federal, State &amp; Local Grants</b>	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.		
	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.		
	Project numbers are required for each grant, preferably with the grant number included in the description.		

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<b>Travel</b>	<b>Concur</b>	Effective February 1, 2017, all state employee travel reimbursement will be processed through the <b>Concur Expense Management System</b>	
	<b>606xxx</b>	Travel accounts are to be used only for student and employee travel	
	<b>613001</b>	Contractual obligation to reimburse vendor for travel - use account 613001-Contractual Services	
	<b>660042</b>	Travel costs associated with employee recruitment - use account 660042-Recruitment & Employee Relocation. Do not use account 606813.	
	<b>660090</b>	Reimbursement of travel costs incurred by official guests - use account 660090-Expenses-Other	
	For more information regarding travel, please visit: <a href="http://www.fresnostate.edu/adminserv/accountingservices/travel">http://www.fresnostate.edu/adminserv/accountingservices/travel</a>		
<b>Expense / Revenue Adjustments</b>	<b>Expense / Revenue Adjustments</b>	Transfer of Payroll expense (TOP) or Transfer of Non-Payroll Expenditures / Revenue Transfer (TOE) forms are 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 such as a Data Warehouse report must be provided for the journal(s).	
	<b>Transfer of Payroll Expense</b>	Review 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 include an "Expenses by Charge Period Report" 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 Electronic Transaction Request (ETR) 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.	
	<b>Transfer of Non-Payroll Expense / Revenue Transfer Request (TOE)</b>	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). Payroll corrections / HR Expense Adjustment are submitted on a TOP form.	
		Review revenue and expense transactions monthly to ensure they are recorded in the correct chartfield. Corrections need to be submitted within 30 days of the transaction.	
Account 580934 should be used for internal billings/services between different funds and departments and shown as a credit on a TOE. The debit should be a non-payroll expense account.			
TOEs are used to record payments from one stateside campus department to another stateside campus department (i.e., no cash from outside source deposited)		Do not process through a Direct Pay form or Request for Billing	
<b>CPO (Cash Posting Order)</b>	CPOs are used for payments between CSU campuses and submitted to the Chancellor's office. Supporting documentation can be submitted to the Chancellor's Office or the Accounting Office on a Request for Billing or a Direct Pay form.		
<b>Office of Budget and Resource Planning</b>	<b>Budget Adjustments / Adjusting Budget Journals (ABJs)</b>	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 <b>budget</b> 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.	
	<b>Examples of when ABJs would be entered</b>	<ul style="list-style-type: none"> <li>* To correct a budget paid from the wrong chartfield</li> <li>* To pay another department for services received (a TOE may also be required)</li> <li>* To transfer all or a portion of a budget to another department</li> <li>* Move budget to cover a future or pending expense occurring within the same fiscal year</li> </ul>	
<b>Projects</b>	<b>Project Numbers</b>	Project numbers (not class codes) must be assigned for projects such as capital improvement, non-recurring maintenance and repair, and non-financial aid grants recorded in CSU funds 442, 443, 453, 454, 465, 473, 474, 486, 487, 491, 532, 533, 535, 536, 538 & 539.	

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<b>General Accounting Information</b>	<b>101871</b>	Cash-Short Term Investment	<b>"Cash in Bank"</b>
	<b>305801</b>	Fund Balance-Continuing Approp	<b>Prior year carryover equity balance</b>
	<b>305002</b>	Fund Bal-Continuing Approp - Systemwide account number	
	<b>305898</b>	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.	
	<b>Negative Cash</b>	Deficit cash is acceptable if due to a timing issue (i.e., funds expected to be received 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.		
	<b>For the Financial Services Training Library, please visit: <a href="https://csyou.calstate.edu/Divisions-Orgs/bus-fin/Financial-Services/Training/Forms/Default.aspx">https://csyou.calstate.edu/Divisions-Orgs/bus-fin/Financial-Services/Training/Forms/Default.aspx</a></b>		
<b>Cost Recovery</b>	<b>580194</b>	Cost Recovery btw Campuses	<b>Only used on CPOs</b>
	<b>580923</b>	Cost Recovery from Third Party	<b>Only used on A/Rec Billings</b>
	<b>580934</b>	Revenue/Cost Recovery from Campus Departments	<b>Only used on Journals</b>
	<b>580935</b>	Revenue/Cost Recovery from Auxiliaries	<b>Only used on A/Rec Billings</b>
	Payroll is not allowed in the repair and maintenance or capital projects funds such as CSU 486 and CSU 487. Payroll expenses should be posted as normal (generally Fund 90000). A journal entry should then be processed to record a management fee by debiting 617001-Fund-Dept-Class-Project code and crediting 580934-90000-Dept-Class.		
<b>Procurement</b>	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.		
<b>Direct Pay</b>	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. For a list of allowable Direct Pay Operating Expenses, please visit <a href="http://www.fresnostate.edu/adminserv/accountingservices/documents/DirectPayList.2018.07.20.pdf">http://www.fresnostate.edu/adminserv/accountingservices/documents/DirectPayList.2018.07.20.pdf</a>		
<b>Procard</b>	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.		
<b>For more information regarding Procurement policies and procedures, please visit <a href="http://www.fresnostate.edu/adminserv/purchasing/index.html">http://www.fresnostate.edu/adminserv/purchasing/index.html</a></b>			