

SJSU Account Definitions

Commonly Used Non-Salary Expense Accounts

This is a list of accounts commonly charged by departments for non-salary expenses. If you want to charge an account on the Finance Web Component Preferences list that is not on this list, please consult with Accounting & Financial Systems (see contact list at [Accounting & Financial Systems](#) website).

Account	Description	Type	Comments
604001	Telephone Usage	Communications	Usage charges for university telephones.
604002	Computer Networks	Communications	Network connection charges for university telephones.
604090	Other Communications	Communications	Charges for purchasing, moving, or changing university telephones
605001	Electricity	Utilities	
605002	Gas	Utilities	
605003	Oil	Utilities	
605004	Water	Utilities	
605005	Sewage	Utilities	
605006	Hazardous Waste	Utilities	
605090	Other Utilities	Utilities	Includes waste management.
606001	Travel in State	Travel	All expenses related to travel (plane ticket, rental car, conference registration fees, food, hotel, etc) for trips within California, where the main purpose of the meeting or activity is communication or gathering information. See account 660009 for training costs.
606002	Travel Out of State	Travel	Same as 606001, but for trips outside California.
606800	Travel – International	Travel	Same as 606001, but for trips outside of the United States.
613001	Contractual Services	Contractual Services	All services including independent contractors, consultants (except IT consultants – see account 616800), service agreements, and maintenance contracts.
613800	Medical Services	Health	Medical care provided by Student Health Services.
613801	UPD Security	Security	Security provided by the University Police for special events.
613802	FD&O Services	Facilities	Services provided by Facilities Development & Operations.

613803	Housing Rental Charges	Rent	Rent for rooms provided by University Housing Services.
613804	UPD Fingerprinting	Fingerprinting	Fingerprinting (Live Scan) provided by the University Police.
613805	Disability Services	Interpreter	Interpreter services provided by the Disability Resource Center.
613806	Traffic and Parking Services	Traffic & Parking	Shuttle services provided by Traffic & Parking.
616002	I/T Hardware	Info Technology	All computer equipment and peripherals. Includes maintenance contracts and hardware repairs. Does not include supplies related to computing, like paper or toner.
616003	I/T Software	Info Technology	All computer software, including upgrade and support costs.
616004	I/T Infrastructure	Info Technology	Underlying framework, such as wiring between buildings, that supports computers and is long-lived.
616005	Misc. Info Tech Costs	Info Technology	Includes misc. I/T services, such as data processing and imaging.
616800	I/T Consultants	Info Technology	
616801	I/T Training	Info Technology	Same as 660009, but for I/T-related training.
619001	Equipment	Equipment	All non-computer equipment regardless of cost.
660001	Postage and Freight	Postage	Postage charges, in most cases charged by the Mail Services department.
660002	Printing	Printing	All printing and duplicating costs, whether charged by a university service center or an outside company. Includes design charges associated with publications.
660003	Supplies	Supplies	All supplies, including paper and office supplies.
660006	Interest on Bonds and Notes	Debt	
660007	Principal on Bonds and Notes	Debt	
660008	Interest Charges – Other	Interest Expense	All interest expense other than interest on bonds and notes – see 660006.
660009	Specialized Training	Training	Training costs and all related expenses, including travel (except I/T-related training – see account 616801), where the main purpose of the meeting or activity is developing the skills and abilities of the employee. See 660001 for travel costs not related to training.
660010	Insurance Expense	Risk	Claims paid by the university and charged back to departments.
660017	Advertising	Advertising	Advertising in media. See 660002 for promotional publications. See 660042 for job ads.
660019	Litigation Cost	Legal Expense	
660020	Interest Penalty	Interest Expense	Internal interest charge due to negative cash balance in the fund.
660021	Repairs and Maintenance	Repairs and	Repair and maintenance of facilities and

		Maintenance	non-IT equipment.
660041	Space Rental	Space Rental	
660042	Recruitment and Employee Relocation	Recruitment	All costs that are primarily for recruitment, including job ads, travel, and relocation. Note: program ChartField values 104, 105, and 106 can also be used to identify faculty, administrative, and student recruitment, respectively.
660043	Accreditation Expense	Accreditation	All costs that are primarily for accreditation, including travel, printing, and contractual services.
660800	Membership Due	Membership fees	
660803	Copier Program	Copiers	Costs of maintaining and replacing copiers furnished by Procurement and Support Services.
660903	Parking Permit Charges	Parking	Permits for parking on campus.
660904	Food Catering Services	Catering Services	All food catering services regardless of vendors.