

Coding Chapter Expenses

Expenses

General. Accurate charging of expenses serves several purposes. It simplifies the procedure for completing the quarterly reports, simplifies the year-end audit, and allows the treasurer to spot trends in overspending in particular areas, so that he/she may inform the executive committee. The account headings we provide below will cover all chapter expenses. As these account headings are the same as those used on the quarterly financial reports, their use is required.

Chapter Account Codes

101 Chapter Meetings. All expenses incurred in conducting chapter meetings, such as general membership and committee meetings of the chapter. Expenses include banquet charges, announcements, and any other expenses incurred directly as a result of having a meeting. **Examples: Monthly/Quarterly and Meetings.**

102 Chapter Executive Meetings. All expenses incurred in conducting chapter executive committee meetings. Expenses include meals and travel expense or other direct costs relating to executive committee meetings. **Example: Executive Board Meetings.**

103 Officer's Stipend. Used to offset out of pocket expenses of the chapter officers, usually the president. Contact Chapter Finance for more information on the use of this account.

104 Newsletter/Website. All costs involved in publishing a chapter newsletter and maintaining a website, including supplies, printing, mailing labels, and postage are charged to this account. NOTE: Your chapter website can be linked to CSEA/CSU Web Page. **Example: Domain name annual cost.**

105 Job Stewards. This is for costs associated with chapter steward activity, such as periodic steward meetings, training for stewards*, grievance meetings and any other related expenses, including **business cards**. (*Statewide steward training, when required to hold either chapter or statewide office, is normally covered by CSUEU. Contact the VP for Finance for more information, if needed).

106 Member Recruitment. Costs involved in member recruitment and retention. **Examples: Monetary rewards, appreciation gifts, New Employee Orientation.** NOTE: THIS ACCOUNT IS NON-CHARGEABLE TO FAIR SHARE FEE PAYERS AND IS INCLUDED IN THE GUIDELINE LIMIT OF 10% FOR ALL NON-CHARGEABLE EXPENDITURES.

107 Campus/Unit Meetings. This account is used for special meetings at campus locations with chapter members for a specific reason regarding activities such as unit activities, rallies, bargaining activities, etc. **Example: Regional meetings.**

108 Chapter Elections. Costs to the chapter in conducting elections, including elections of officers and unit reps. Include any costs billed by the Association. **Note: Elections are held every 3 years, so no budget required during non-election years.**

202 Community Relations. Charges to this account include such items as donations to non-political charities, nonprofit organizations and special funds. **NOTE: THIS ACCOUNT IS NON-CHARGEABLE TO FAIR SHARE FEE PAYERS AND IS INCLUDED IN THE GUIDELINE LIMIT OF 10% FOR ALL NON-CHARGEABLE EXPENDITURES. Example: CSEA Foundation. Political donations are prohibited at the chapter level.**

301 General Council. This account is used for any chapter costs associated with General Council. Examples would include the costs of sending second alternate delegates, additional nights for delegates not funded by the Association (e.g., the board meeting before and/or the night after GC), an additional expense to delegates for incidental expenses and the costs of a room/suite used as a caucus/hospitality room for the chapter's delegates. **Note: General Council is held every 3 years, so no budget required during non-election years.**

302 CSUEU Board of Directors Meetings. This account is for the costs of attending all CSUEU Board of Directors Meetings.

304 CSEA Committee Meetings. This account is for any chapter costs incurred to attend Association committee meetings: Bylaws, Policies and Procedures, Operations, Fiscal, Member Benefits, and Ad Hoc committees.

305 Division/BUC Meetings. This account is for any chapter costs incurred to attend meetings of CSUEU Council, Bargaining Unit meetings, conferences, committees, and any other affiliate meetings for which the chapter incurs cost. **Example: Retiree and ACSS meetings.**

401 Training. This account is for costs incurred for member training and conferences. **Examples: Leadership Conference, Women's Conference, etc.** Job steward training should be charged to job steward expense, account 105.

403 Telephone. Telephone costs are charged to this account. This includes the entire cost of a phone if located in a chapter office, and long distance and message unit charges incurred by chapter officers. All reimbursements for telephone expenses must have backup indicating the party called, the date, and purpose of call. **Example: Internet connection service.**

404 Supplies. Miscellaneous supplies, such as notepaper, pens, letterhead, etc. are charged to this account. DO include equipment purchases of less than \$100.00. DO NOT include supplies (paper, labels) for production of the chapter newsletter.

405 Postage. This account is for postage costs such as stamps and certified letters, unless the postage is for a specific mailing such as a chapter meeting notice or newsletter. Then it should be charged to 101 or 104, whichever is the appropriate account.

406 Publications. This account is for the cost of any publications purchased by the chapter such as books, pamphlets, and newspapers.

407 Rent. This account is for any rent paid for a chapter office.

408 Equipment Maintenance/Rental. This account is for equipment rented or leased by the chapter, and the maintenance of chapter equipment. **Examples: Include but are not limited to copiers, fax machines, computers and related supplies and equipment (i.e., toner, ink, repairs, etc.).**

409 Equipment Purchase. This account is for the purchase of equipment such as computers, phones, file cabinets, tape recorders, etc. **of more than \$100.00.** An updated inventory form should be completed (including the model and serial number of the item purchased) and submitted to CSUEU headquarters.

410 Service Charges. This account is for any bank services charged to the chapter. These charges would be reflected on your monthly bank statement; service charges, printed checks, or copy fees.

411 Miscellaneous Expense - Chargeable. Other expenses that are unique to the chapter or do not fall into another category go into this account. **Examples: Lobby Day expenses, shirts purchased for members and non-members.**

412 Miscellaneous Expense - Non-Chargeable. Other expenses that are not covered in the above descriptions that are non-chargeable to fee payer. **Examples: Retirement gifts, awards, purchases to be distributed to "Members Only" (i.e. Executive Board shirts).**
NOTE: THIS ACCOUNT IS NON-CHARGEABLE TO FAIR SHARE FEE PAYERS AND IS INCLUDED IN THE GUIDELINE LIMIT OF 10% FOR ALL NON-CHARGEABLE EXPENDITURES.

413 Affiliate Dues and Meetings. Example: Central Labor Council.

Note: Accounts 106, 202 ad 412 COMBINED may NOT exceed 10% of annual income.