

California State University, Risk Management (CSURMA)
Illustration of Classification for Revenue/Expenditure Components
For Campuses (including CO) and CSURMA
Effective July 1, 2009

	Recommendation for Campus		Recommendation for CSURMA	
	Object Code	Program Code	Object Code	Program Code
1. Premiums				
General Liability Premiums, AIME Premiums, Auto Liability & AORMA Liability Premiums	660010	0606	580093	5000
Workers' Comp Premiums & AO Comp Premiums	660010	(A)	580093	5000
NDI/IDL/UI Premiums	660010	0606	580093	5000
Property Premiums & AORMA Property Insurance Premiums	660010	0701	580093	5000
Other Purchased Premiums Paid Directly to Alliant or Others	660010	0701	580093	5000
2. Payroll Expense				
NDI Non-Industrial Disability	603009	(B)		
IDL Industrial Disability	603008	(B)		
3. Payment to EDD				
UI Unemployment Compensation	603010	(C)		
4. Reimbursements				
NDI/IDL billed to CSURMA by campus (E)	660011 (CR)	0606	660011	0606
UI billed to CSURMA by campus	603010 (CR)	(C)	603010	0606
5. Deductibles				
Reimburse CSURMA for deductibles paid on behalf of campus/CO for General Liability& AORMA Liability claims.	660012	0606 (D)	660012 (CR)	0606
Property deductibles (F)	660012	0701		
6. Claims				
General Liability Claims (including Aux Orgs)			660012	0606
Workers' Comp Claims			603007	0606
7. Insurance Broker				
Program Admin Costs (e.g. Alliant)			613001	0606
8. Dividends				
AIME & AORMA Liability Dividends	580092	5000	660013	0606
Workers' Comp & AO Comp Dividends	580092	5000	660013	0606

- (A) Allocate to various expenditure program codes. Use prior year payroll as basis for allocation among program codes where payroll expenses occurred. The distribution should take place at the time the premium is paid.
- (B) Payroll transactions charge programs in which payroll expense occurred.
- (C) UI claims are paid to State EDD via accounts payable. It is recommended that object code 603010 be used and allocate to appropriate program codes. And the reimbursement should abate against the same object and program codes, so the net effect would be zero.
- (D) CSURMA will provide FIRMS object/program codes on the invoice.
- (E) CSURMA will provide FIRMS object/program codes on the check stub or wire confirmation
- (F) Campus deductibles per each property loss occurrence