

District Agency Budget Structure (cont'd)

Comptroller Source Group (CSG)

Personnel Services (PS)

- Spending on “people”
- Includes salaries (regular and temporary employees), fringe benefits, bonuses, and overtime
- The most common are CSG 11 (regular pay for full-time continuing employees) and CSG 14 (fringe benefits)



Non-Personnel Services (NPS)

- Spending on good and services
- Includes grants, contracts, and human care agreements
- Includes supplies, materials, and equipment
- Includes fixed costs like rent, electricity, and security services



District Agency Budget Structure (cont'd)

Comptroller Source Group (CSG)

List of the CSGs – numbers and titles – for reference

Personnel Services (PS)

0011-REGULAR PAY - CONT FULL TIME

0012-REGULAR PAY - OTHER

0013-ADDITIONAL GROSS PAY

0014-FRINGE BENEFITS - CURR PERSONNEL

0015-OVERTIME PAY



Non-Personnel Services (NPS)

0020-SUPPLIES AND MATERIALS

0030-ENERGY, COMM. AND BLDG RENTALS

0031-TELEPHONE, TELEGRAPH, TELEGRAM,

0032-RENTALS - LAND AND STRUCTURES

0033-JANITORIAL SERVICES

0034-SECURITY SERVICES

0035-OCCUPANCY FIXED COSTS

0040-OTHER SERVICES AND CHARGES

0041-CONTRACTUAL SERVICES - OTHER

0050-SUBSIDIES AND TRANSFERS

0060-LAND AND BUILDINGS

0070-EQUIPMENT & EQUIPMENT RENTAL

0080-DEBT SERVICE