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| 1529     | Prepaid Expense/Other             | An expense when the payment is due and made in the current fiscal year but the event or service coverage does not occur until the following fiscal year                                                                 | • A registration fee paid in April for a June conference  
• A service agreement that is paid in March but does not begin until June 1st                                                                 |
| 9199     | Other Fringe Benefits             | Business expenses for employees (faculty/staff/student workers) (See de minimis value limitations in Baylor Purchasing Manual)                                                                                                                                       | • Employee business luncheon catered by Aramark or an approved off-campus caterer  
(no outside guests or students, but can include student workers)  
• Office drinks primarily provided for faculty/staff use (water, soft drinks, coffee, creamer, etc.)  
• Visas or H-1b petition fees associated with hiring an employee  
• Shirts for faculty/staff/student workers  
• Staff retreat expenses (excluding facility rentals and travel costs)                                                                 |
| 9303     | Advertising                        | Promotion of the University, or of a specific event or discipline (other than personnel or student recruiting)                                                                                                                                                    | • Advertising with Waco Tribune-Herald, Facebook, etc.  
• Banners, flyers, posters, printed ads, internet ads                                                                                         |
| 9315     | Software Licensing                | Software licensing agreements/renewals/maintenance/monitoring                                                                                                                                                                                                       | • Annual software license support/maintenance agreements  
• Licenses and leases of software                                                                                                                                                                      |
| 9318     | Contract Services                 | Maintenance/service contracts/agreements including lab equipment, facilities, custodial, etc. (excludes software licensing)                                                                                                                                          | • Annual support/maintenance agreements (including warranties)  
• Independent contractor agreements                                                                                                                                                                  |
| 931830   | Building/Equip Lease Agreements   | Long-term building and equipment lease agreements (greater than one year or indefinite)                                                                                                                                                                              | • Copier lease  
• Long-term building lease  
• Postage meter lease  
• Storage unit lease  
• Billboard lease                                                                                                                             |
| 9333     | Food Expense                      | Food provided to participants at a Baylor-hosted conference/event for which a fee is charged                                                                                                                                                                      | • Snacks/meals provided at Baylor-hosted Summer camps or conferences                                                                                                                                  |
| 934080   | Honorarium & Professional Fees - Domestic | Services provided within the United States by professionals who have specific talents/skills                                                                                                                                                                            | • Honorarium for a speaker/lecturer at an event within the United States  
• Publisher submission fees  
• Departmental/school accreditation fees  
• Architectural design/legal fees/ consultants  
• Fees for designing a page or website, writing an article, or translation services                                                                                                              |
| 934083   | Honorarium & Professional Fees - International | Services provided outside of the United States by professionals who have specific talents/skills                                                                                                                                                                      | • Honorarium for a speaker/lecturer at an event outside of the United States  
• Architectural design/legal fees/ consultants  
• Fees for designing a page or website, writing an article, or translation services                                                                                                              |
| 934090   | Honorarium Reimburse Expense - Domestic | Any reimbursable expense (receipts provided) for activity incurred within the United States, including travel, lodging and meals associated with the service being provided to Baylor                                                                                       | • Mileage for a speaker to travel to and from Waco  
• Hotel for speaker at a Baylor event  
• Visas or H-1b petition fees associated with a speaker or lecturer                                                                                                                                  |
| 934093   | Honorarium Reimburse Expense - International | Any reimbursable expense (receipts provided) for activity incurred outside of the United States including global travel, lodging, and meals associated with the service being provided to Baylor                                                                                                                                 | • Airfare to a foreign destination  
• Lodging and other related travel costs in a foreign country                                                                                                                                          |
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| 9342      | Guests & Entertainment         | Meals for on-campus events through Aramark or an approved off-campus caterer for students, outside guests or a combination thereof (may also include employees); Miscellaneous items for guests and business entertaining; Small items (total cost under $100) that cannot be provided by Aramark or an approved off-campus caterer | • Guest luncheon catered by Aramark or an approved off-campus caterer  
• Business lunches with guests (non-Baylor employees)  
• Drinks (coffee, water, soft drinks) primarily provided for office guests (non-Baylor employees)  
• Centerpieces, linens, tableware for guest event (excluding furniture and equipment rental and other services)  
• Coffee, water, donuts for student meeting purchased at Wal-Mart or HEB |
| 9343      | Housing Expense               | Housing for campus guests not performing a service                                                                                                                                                           | • Housing for Baylor-hosted Summer camps                                                                                                       |
| 935780    | Personnel Recruitment - Domestic | Expenses for an approved faculty/staff position related to a recruiting activity conducted within the United States, or for bringing individuals to the United States for a recruiting activity | • Candidate meal catered by Aramark or an approved off-campus caterer  
• Web or print advertisement placed for an approved open faculty/staff position  
• Airfare, mileage, and other related travel costs within the United States, or coming into the United States, associated with an approved open faculty/staff position |
| 935783    | Personnel Recruitment - International | Expenses for an approved faculty/staff position related to a recruiting activity conducted outside of the United States                                                                                      | • Airfare and other related travel costs, leaving the United States going to a foreign country  
• Fees paid to a foreign talent recruitment agency                                                                                           |
| 9358      | Memberships                   | Membership fees; professional licenses/certifications                                                                                                                                                        | • Departmental and/or individual membership fees paid to a professional organization  
• Professional licenses including renewals  
• Notary fees                                                                                                                                   |
| 9359      | Postage                       | Mailing/shipping costs                                                                                                                                                                                     | • FedEx, US Postal Service, UPS, postage stamps                                                                                              |
| 9360      | Repairs & Maintenance         | Maintenance (other than maintenance service agreements)/repair, labor, and supplies/parts for University owned equipment                                                                                     | • Services performed by Aramark for maintenance/repair, labor, and supplies/parts.  
• Chairs repaired  
• Dry cleaning of table linens, drapes, etc.                                                                                                 |
| 936780    | Recruiting Students - Domestic | Expenses for an activity conducted within the United States for recruiting students                                                                                                                        | • Prospective student meals catered by Aramark or an approved off-campus caterer  
• Mailing list of prospective students’ names  
• Refreshments for meetings with prospective students  
• Web or print recruitment ad to promote a program or discipline                                                                                  |
| 936783    | Recruiting Students - International | Expenses for an activity conducted outside the United States for recruiting students                                                                                                                        | • Fees paid to a foreign student recruitment service  
• Staff airfare and other related travel costs to a foreign country to recruit students                                                                                                               |
| 9369      | Credit Card Fees              | Credit card service fees                                                                                                                                                                                   | • Credit card fees for Visa, MasterCard, American Express, etc.                                                                                |
| 9370      | Supplies                      | Expendable supply items, professional subscriptions; consumable items that have a useful life expectancy of less than a year                                                                                 | • DVD's, books, professional subscriptions  
• Chemicals and glassware for labs  
• Office supplies, toner for printers, copy paper, shredding  
• Laptop bags, iPad covers, flash drives, cables  
• Student T-shirts (not being resold)  
• Plaque purchases, engraving, signs                                                                                                               |
| 9371      | Duplicating/Copier Services   | Copies made for departmental use                                                                                                                                                                          | • Copying expenses (this does not include printing expenses - see 9372)                                                                        |
| 9372      | Printing                      | Printed items for departments                                                                                                                                                                             | • Printed business cards, letterhead, envelopes, etc.  
• Publications such as handbooks, newsletters, etc.                                                                                             |
<p>| 9373      | License Fees &amp; Permits        | License fees and permits for Baylor-owned property (excluding software licenses, professional licenses, or Baylor-issued vehicle operating costs)                                                          | • Lab licensing fees, copyright fees and permits, electronic copyright permission                                                             |</p>
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<tr>
<td>9376</td>
<td>Telephone Expense</td>
<td>Charges for Baylor-issued telephones and cell phones</td>
<td>• Charger or memory card for Baylor-issued cell phone&lt;br&gt;• Monthly equipment/line charges&lt;br&gt;• Long distance charges</td>
</tr>
<tr>
<td>9377</td>
<td>Cable/Internet Expense</td>
<td>Charges for cable and internet service in a Baylor facility</td>
<td>• Monthly service charge</td>
</tr>
<tr>
<td>9378</td>
<td>Equipment/Facility Rentals</td>
<td>Charges for short-term equipment and facility rentals (less than one year or one-time event specific) (excludes vehicles and building lease agreements)</td>
<td>• Rental of tents, portable toilets, portable heaters, furniture, props, etc.&lt;br&gt;• Staff retreat facility rental&lt;br&gt;• On-campus facility rentals&lt;br&gt;• Booth rentals</td>
</tr>
<tr>
<td>9380</td>
<td>Vehicle Costs</td>
<td>All operating costs for Baylor-owned vehicles</td>
<td>• Repair parts, labor, and service for all Baylor-owned vehicles&lt;br&gt;• Car wash expenses for Baylor-owned vehicles&lt;br&gt;• Vehicle registration/inspection&lt;br&gt;• CDL license fee (Commercial Driver License)&lt;br&gt;• Gas for Baylor-owned vehicles</td>
</tr>
<tr>
<td>938205</td>
<td>Travel - Faculty/Staff Conference Registration Fees - Domestic</td>
<td>Seminar registration fee for employee continuing education held within the United States (includes webinars and on-site education)</td>
<td>• Registration fees for employee to attend a conference within the United States&lt;br&gt;• Professional development seminar/webinar fee&lt;br&gt;• Continuing education course for professional certification</td>
</tr>
<tr>
<td>938280</td>
<td>Travel - Faculty/Staff - Domestic</td>
<td>BU employee travel, within the United States, whether individual or group of employees (includes charter transportation for faculty/staff)</td>
<td>• Airfare, meals, lodging for employee travel within the United States&lt;br&gt;• Transport of faculty/staff on charter bus for a retreat</td>
</tr>
<tr>
<td>938283</td>
<td>Travel - Faculty/Staff - International</td>
<td>BU employee travel, outside of the United States, whether individual or group of employees</td>
<td>• Airfare, meals, lodging for employee travel outside the United States</td>
</tr>
<tr>
<td>938285</td>
<td>Travel - Faculty/Staff Conference Registration Fees - International</td>
<td>Seminar registration fee for employee continuing education outside the United States</td>
<td>• Registration fees for employee to attend a conference outside the United States</td>
</tr>
<tr>
<td>938905</td>
<td>Travel - Student Conference Registration Fees - Domestic</td>
<td>Seminar registration fee for student participation within the United States in which the student is officially representing the University (includes webinars and on-site education)</td>
<td>• Registration fees for student(s) to attend a conference as a representative of Baylor within the United States</td>
</tr>
<tr>
<td>938980</td>
<td>Travel - Students - Domestic</td>
<td>Travel within the United States which includes a student(s), whether individual, group or team acting as an official representative of the University (includes charter transportation for a group of students to a specific event)</td>
<td>• Student costs associated with a performance or competition within the United States including airfare, meals and lodging&lt;br&gt;• Costs associated with travel to present a paper on behalf of a faculty member or to further a faculty member’s research project&lt;br&gt;• Transport of students on charter bus to an athletic event&lt;br&gt;• Expenses for student travel to professional meetings, presentation of papers on their own research, etc. within the United States with a recognized Baylor affiliation at the event or with a contribution to Baylor research</td>
</tr>
<tr>
<td>938983</td>
<td>Travel - Students - International</td>
<td>Travel outside the United States which includes a student(s), whether individual, group or team acting as an official representative of the University</td>
<td>• Student costs associated with a performance or competition outside the United States&lt;br&gt;• Expenses for student travel to professional meetings, presentation of papers on their own research, etc. outside of the United States with a recognized Baylor affiliation at the event or with a contribution to Baylor research&lt;br&gt;• Study abroad program costs</td>
</tr>
<tr>
<td>938985</td>
<td>Travel - Student Conference Registration Fees - International</td>
<td>Seminar registration fee for student participation outside the United States in which the student is officially representing the University</td>
<td>• Registration fees for student(s) to attend a conference as a representative of Baylor outside the United States</td>
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<tr>
<td>9399</td>
<td>Miscellaneous Operating Expense</td>
<td>One-time payments that need to be tracked and do not apply to any other account code categories</td>
<td>• Contributions/donations made by Baylor to other organizations (approved by the President’s Office)</td>
</tr>
<tr>
<td>9500</td>
<td>Merchandise for Resale</td>
<td>Items purchased for resale to faculty, staff, students or external customers</td>
<td>• Sale of T-shirts</td>
</tr>
<tr>
<td>9705</td>
<td>Equipment</td>
<td>Non-technology items which individually cost $5,000 or more</td>
<td>• Printed materials sold to students</td>
</tr>
<tr>
<td>9706</td>
<td>Technology</td>
<td>Technology items which individually cost $5,000 or more (excludes licenses and leases of software)</td>
<td>• Multi-media equipment</td>
</tr>
<tr>
<td>970605</td>
<td>Technology - Software</td>
<td>Software which individually cost $5,000 or more (excludes all other technology items and licenses and leases of software)</td>
<td>• Software programs purchased</td>
</tr>
</tbody>
</table>
| 9754       | Minor Equipment                                  | Furniture and equipment items which individually cost less than $5,000; non-consumable items that have a useful life expectancy of more than a year | • Chair, desk, lamp, file cabinet, bookshelf  
• Custom framing  
• Fax machine, shredder, calculator  
• White boards/bulletin boards  
• Digital cameras, TVs                                                                                                                       |
| 9756       | Technology less than $5,000                      | Technology items which individually cost less than $5,000 (excludes licenses and leases of software) | • Computers, printers, mouse  
• Projectors, video cameras                                                                                                                                                                             |
| 975605     | Technology Less Than $5,000 - Software           | Software which individually cost less than $5,000 (excludes all other technology items and licenses and leases of software) | • Software programs purchased                                                                                                                                                                           |
| 9850       | Adjust Prior Year Balances                       | A prior year credit or expense over $5,000                                  | • A May expense over $5,000 not submitted and paid until August  
• A refund for the return of an item over $5,000 purchased in a prior fiscal year                                                                                                                 |
| 997880     | Fellowship-Student Travel Grants - Domestic      | Travel within the United States for the benefit of the student              | • Student travel awards/ travel grants for travel within the United States without a recognized Baylor affiliation and without a contribution to Baylor research  
• Expenses for student travel to professional meetings, presentation of papers on their own research, etc. within the United States without a recognized Baylor affiliation at the event or without a contribution to Baylor research |
| 997883     | Fellowship-Student Travel Grants - International | Travel outside the United States for the benefit of the student             | • Student travel awards/ travel grants for travel outside the United States without a recognized Baylor affiliation and without a contribution to Baylor research  
• Expenses for student travel to professional meetings, presentation of papers on their own research, etc. outside the United States without a recognized Baylor affiliation at the event or without a contribution to Baylor research |