

**COMMONLY USED ACCOUNT CODE QUICK REFERENCE GUIDE**

<b>Acct. Code</b>	<b>Account Name</b>	<b>Description</b>	<b>Examples</b>
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	<ul style="list-style-type: none"> <li>• A registration fee paid in April for a June conference</li> <li>• A service agreement that is paid in March but does not begin until June 1st</li> </ul>
2490	Other Deferred Income	Revenue received in advance of being earned. Received in the current fiscal year, but the related event or program does not occur until the following fiscal year	<ul style="list-style-type: none"> <li>• Student trip deposits for the following fiscal year</li> <li>• Registration receipts for conferences hosted by Baylor for the following fiscal year</li> </ul>
5880	Miscellaneous Revenue	One-time or infrequent receipts that need to be tracked and do not apply to any other account code categories	<ul style="list-style-type: none"> <li>• T-shirt sales</li> </ul>
5885	Event Ticket Sales	Revenue received for admission to a Baylor event or establishment	<ul style="list-style-type: none"> <li>• Exhibit admission tickets</li> <li>• Performance admission tickets</li> </ul>
5886	Special Program/Service Income	Revenue received from specialized events or programs offered through Baylor University	<ul style="list-style-type: none"> <li>• Student trip deposits for the current fiscal year</li> <li>• Registration receipts for conferences hosted by Baylor for the current fiscal year</li> <li>• Membership dues received</li> </ul>
9199	Other Fringe Benefits	Business expenses for employees (faculty/staff/student workers) (See de minimis value limitations in Baylor Purchasing Manual)	<ul style="list-style-type: none"> <li>• Employee business luncheon catered by Aramark or an approved off-campus caterer (no outside guests or students, but can include student workers)</li> <li>• Office drinks primarily provided for faculty/staff use (water, soft drinks, coffee, creamer, etc.)</li> <li>• Visas or H-1b petition fees associated with hiring an employee</li> <li>• Shirts for faculty/staff/student workers</li> <li>• Staff retreat expenses (excluding facility rentals and travel costs)</li> </ul>
9303	Advertising	Promotion of the University, or of a specific event or discipline (other than personnel or student recruiting)	<ul style="list-style-type: none"> <li>• Advertising with Waco Tribune-Herald, Facebook, etc.</li> <li>• Banners, flyers, posters, printed ads, internet ads</li> </ul>
9315	Software Licensing	Software licensing agreements/subscriptions/renewals/maintenance/monitoring	<ul style="list-style-type: none"> <li>• Annual software license support/maintenance agreements</li> <li>• Licenses and leases of software</li> <li>• Web based data or software subscriptions</li> </ul>
9318	Contract Services	Maintenance/service contracts/agreements including lab equipment, facilities, custodial, etc. (excludes software licensing)	<ul style="list-style-type: none"> <li>• Annual support/maintenance agreements (including warranties)</li> <li>• Independent contractor agreements</li> </ul>
931830	Building/Equip Lease Agreements	Long-term building and equipment lease agreements (greater than one year or indefinite)	<ul style="list-style-type: none"> <li>• Copier lease</li> <li>• Long-term building lease</li> <li>• Postage meter lease</li> <li>• Storage unit lease</li> <li>• Billboard lease</li> </ul>
9333	Food Expense	Food provided to participants at a Baylor-hosted conference/event for which a fee is charged	<ul style="list-style-type: none"> <li>• Snacks/meals provided at Baylor-hosted Summer camps or conferences</li> </ul>
934080	Honorarium & Professional Fees - Domestic	Services provided within the United States by professionals who have specific talents/skills	<ul style="list-style-type: none"> <li>• Honorarium for a speaker/lecturer at an event within the United States</li> <li>• Publisher submission fees</li> <li>• Departmental/school accreditation fees</li> <li>• Architectural design/legal fees/ consultants</li> <li>• Fees for designing a page or website, writing an article, or translation services</li> </ul>

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934083	Honorarium & Professional Fees - International	Services provided outside of the United States by professionals who have specific talents/skills	<ul style="list-style-type: none"> <li>• Honorarium for a speaker/lecturer at an event outside of the United States</li> <li>• Architectural design/legal fees/ consultants</li> <li>• Fees for designing a page or website, writing an article, or translation services</li> </ul>
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	<ul style="list-style-type: none"> <li>• Mileage for a speaker to travel to and from Waco</li> <li>• Hotel for speaker at a Baylor event</li> <li>• Visas or H-1b petition fees associated with a speaker or lecturer</li> </ul>
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	<ul style="list-style-type: none"> <li>• Airfare to a foreign destination</li> <li>• Lodging and other related travel costs in a foreign country</li> </ul>
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	<ul style="list-style-type: none"> <li>• Guest luncheon catered by Aramark or an approved off-campus caterer</li> <li>• Business lunches with guests (non-Baylor employees)</li> <li>• Drinks (coffee, water, soft drinks) primarily provided for office guests (non-Baylor employees)</li> <li>• Centerpieces, linens, tableware for guest event (excluding furniture and equipment rental and other services)</li> <li>• Coffee, water, donuts for student meeting purchased at Wal-Mart or HEB</li> </ul>
9343	Housing Expense	Housing for campus guests not performing a service	<ul style="list-style-type: none"> <li>• Housing for Baylor-hosted Summer camps</li> </ul>
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	<ul style="list-style-type: none"> <li>• Candidate meal catered by Aramark or an approved off-campus caterer</li> <li>• Web or print advertisement placed for an approved open faculty/staff position</li> <li>• 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</li> </ul>
935783	Personnel Recruitment - International	Expenses for an approved faculty/staff position related to a recruiting activity conducted outside of the United States	<ul style="list-style-type: none"> <li>• Airfare and other related travel costs, leaving the United States going to a foreign country</li> <li>• Fees paid to a foreign talent recruitment agency</li> </ul>
9358	Memberships	Membership fees; professional licenses/certifications	<ul style="list-style-type: none"> <li>• Departmental and/or individual membership fees paid to a professional organization</li> <li>• Professional licenses including renewals</li> <li>• Notary fees</li> </ul>
9359	Postage	Mailing/shipping costs	<ul style="list-style-type: none"> <li>• FedEx, US Postal Service, UPS, postage stamps</li> </ul>
9360	Repairs & Maintenance	Maintenance (other than maintenance service agreements)/repair, labor, and supplies/parts for University owned equipment	<ul style="list-style-type: none"> <li>• Services performed by Aramark for maintenance/repair, labor, and supplies/parts.</li> <li>• Chairs repaired</li> <li>• Dry cleaning of table linens, drapes, etc.</li> </ul>
936780	Recruiting Students - Domestic	Expenses for an activity conducted within the United States for recruiting students	<ul style="list-style-type: none"> <li>• Prospective student meals catered by Aramark or an approved off-campus caterer</li> <li>• Mailing list of prospective students' names</li> <li>• Refreshments for meetings with prospective students</li> <li>• Web or print recruitment ad to promote a program or discipline</li> </ul>

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936783	Recruiting Students - International	Expenses for an activity conducted outside the United States for recruiting students	<ul style="list-style-type: none"> <li>• Fees paid to a foreign student recruitment service</li> <li>• Staff airfare and other related travel costs to a foreign country to recruit students</li> </ul>
9369	Credit Card Fees	Credit card service fees	<ul style="list-style-type: none"> <li>• Credit card fees for Visa, MasterCard, American Express, etc.</li> </ul>
9370	Supplies	Expendable supply items, professional subscriptions; consumable items that have a useful life expectancy of less than a year	<ul style="list-style-type: none"> <li>• DVD's, books, magazine subscriptions (excludes web based data or software subscriptions)</li> <li>• Chemicals and glassware for labs</li> <li>• Office supplies, toner for printers, copy paper, shredding</li> <li>• Laptop bags, iPad covers, flash drives, cables</li> <li>• Student T-shirts (not being resold)</li> <li>• Plaque purchases, engraving, signs</li> </ul>
9371	Duplicating/Copier Services	Copies made for departmental use	<ul style="list-style-type: none"> <li>• Copying expenses (this does not include printing expenses - see 9372)</li> </ul>
9372	Printing	Printed items for departments	<ul style="list-style-type: none"> <li>• Printed business cards, letterhead, envelopes, etc.</li> <li>• Publications such as handbooks, newsletters, etc.</li> </ul>
9373	License Fees & Permits	License fees and permits for Baylor-owned property (excluding software licenses, professional licenses, or Baylor-issued vehicle operating costs)	<ul style="list-style-type: none"> <li>• Lab licensing fees, copyright fees and permits, electronic copyright permission</li> </ul>
9376	Telephone Expense	Charges for Baylor-issued telephones and cell phones	<ul style="list-style-type: none"> <li>• Charger or memory card for Baylor-issued cell phone</li> <li>• Monthly equipment/line charges</li> <li>• Long distance charges</li> </ul>
9377	Cable/Internet Expense	Charges for cable and internet service in a Baylor facility	<ul style="list-style-type: none"> <li>• Monthly service charge</li> </ul>
9378	Equipment/Facility Rentals	Charges for short-term equipment and facility rentals (less than one year or one-time event specific) (excludes vehicles and building lease agreements)	<ul style="list-style-type: none"> <li>• Rental of tents, portable toilets, portable heaters, furniture, props, etc.</li> <li>• Staff retreat facility rental</li> <li>• On-campus facility rentals</li> <li>• Booth rentals</li> </ul>
9380	Vehicle Costs	All operating costs for Baylor-owned vehicles	<ul style="list-style-type: none"> <li>• Repair parts, labor, and service for all Baylor-owned vehicles</li> <li>• Car wash expenses for Baylor-owned vehicles</li> <li>• Vehicle registration/inspection</li> <li>• CDL license fee (Commercial Driver License)</li> <li>• Gas for Baylor-owned vehicles</li> </ul>
938205	Travel - Faculty/Staff Conference Registration Fees - Domestic	Seminar registration fee for employee continuing education held within the United States (includes webinars and on-site education)	<ul style="list-style-type: none"> <li>• Registration fees for employee to attend a conference within the United States</li> <li>• Professional development seminar/webinar fee</li> <li>• Continuing education course for professional certification</li> </ul>
938280	Travel - Faculty/Staff - Domestic	BU employee travel, within the United States, whether individual or group of employees (includes charter transportation for faculty/staff)	<ul style="list-style-type: none"> <li>• Airfare, meals, lodging for employee travel within the United States</li> <li>• Transport of faculty/staff on charter bus for a retreat</li> </ul>
938283	Travel - Faculty/Staff - International	BU employee travel, outside of the United States, whether individual or group of employees	<ul style="list-style-type: none"> <li>• Airfare, meals, lodging for employee travel outside the United States</li> </ul>

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938285	Travel - Faculty/Staff Conference Registration Fees - International	Seminar registration fee for employee continuing education outside the United States	<ul style="list-style-type: none"> <li>• Registration fees for employee to attend a conference outside the United States</li> </ul>
938905	Travel - Student Conference Registration Fees - Domestic	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)	<ul style="list-style-type: none"> <li>• Registration fees for student(s) to attend a conference as a representative of Baylor within the United States</li> </ul>
938980	Travel - Students - Domestic	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)	<ul style="list-style-type: none"> <li>• Student costs associated with a performance or competition within the United States including airfare, meals and lodging</li> <li>• Costs associated with travel to present a paper on behalf of a faculty member or to further a faculty member's research project</li> <li>• Transport of students on charter bus to an athletic event</li> <li>• 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</li> </ul>
938983	Travel - Students - International	Travel outside the United States which includes a student(s), whether individual, group or team acting as an official representative of the University	<ul style="list-style-type: none"> <li>• Student costs associated with a performance or competition outside the United States</li> <li>• 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</li> <li>• Study abroad program costs</li> </ul>
938985	Travel - Student Conference Registration Fees - International	Seminar registration fee for student participation outside the United States in which the student is officially representing the University	<ul style="list-style-type: none"> <li>• Registration fees for student(s) to attend a conference as a representative of Baylor outside the United States</li> </ul>
9399	Miscellaneous Operating Expense	One-time payments that need to be tracked and do not apply to any other account code categories	<ul style="list-style-type: none"> <li>• Contributions/donations made by Baylor to other organizations (approved by the President's Office)</li> </ul>
9500	Merchandise for Resale	Items purchased for resale to faculty, staff, students or external customers	<ul style="list-style-type: none"> <li>• Sale of T-shirts</li> <li>• Printed materials sold to students</li> </ul>
9705	Equipment	Non-technology items which individually cost \$5,000 or more	<ul style="list-style-type: none"> <li>• Lab equipment</li> </ul>
9706	Technology	Technology items which individually cost \$5,000 or more (excludes licenses and leases of software)	<ul style="list-style-type: none"> <li>• Multi-media equipment</li> </ul>
970605	Technology - Software	Software which individually cost \$5,000 or more (excludes all other technology items and licenses and leases of software)	<ul style="list-style-type: none"> <li>• Software programs purchased</li> </ul>
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	<ul style="list-style-type: none"> <li>• Chair, desk, lamp, file cabinet, bookshelf</li> <li>• Custom framing</li> <li>• Fax machine, shredder, calculator</li> <li>• White boards/bulletin boards</li> <li>• Digital cameras, TVs</li> </ul>
9756	Technology less than \$5,000	Technology items which individually cost less than \$5,000 (excludes licenses and leases of software)	<ul style="list-style-type: none"> <li>• Computers, printers, mouse</li> <li>• Projectors, video cameras</li> </ul>

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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)	<ul style="list-style-type: none"> <li>• Software programs purchased</li> </ul>
9850	Adjust Prior Year Balances	A prior year credit or expense over \$5,000	<ul style="list-style-type: none"> <li>• A May expense over \$5,000 not submitted and paid until August</li> <li>• A refund for the return of an item over \$5,000 purchased in a prior fiscal year</li> </ul>
997880	Fellowship-Student Travel Grants - Domestic	Travel within the United States for the benefit of the student (as compared to travel requested by Baylor)	<ul style="list-style-type: none"> <li>• Student travel awards/ travel grants for travel within the United States without a recognized Baylor affiliation and without a contribution to Baylor research</li> <li>• 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</li> </ul>
997883	Fellowship-Student Travel Grants - International	Travel outside the United States for the benefit of the student (as compared to travel requested by Baylor)	<ul style="list-style-type: none"> <li>• Student travel awards/ travel grants for travel outside the United States without a recognized Baylor affiliation and without a contribution to Baylor research</li> <li>• 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</li> </ul>