

**COMMONLY USED EXPENSE 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>
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/renewals/maintenance/monitoring	<ul style="list-style-type: none"> <li>• Annual software license support/maintenance agreements</li> <li>• Licenses and leases of software</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>
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>

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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	<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>
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, professional 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>

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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>
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>

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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>
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>