

Account Codes

* Most commonly used expense account codes

53000	Supplies
54000	Travel & Entertainment
55000	Communications
56000	Maintenance & Repairs
58000	Equip-Library-Misc

Account Number	Account Name	Description	Examples	Exceptions and Other Info
Supplies				
53100	Supplies	Expenses for consumable supplies required for the operation of an office.	pens, pencils, notebooks, envelopes, staples, computer paper, etc.	If purchasing office supplies used for instructional purposes record to 53400 - Instructional Supplies. If purchasing equipment (not consumable, will be used for more than 1 year) record to account 58500 or 58510.
53200	Computer Supplies	All computer supplies, both consumable and non-consumable.	tablets, laptops, desktops, monitors, keyboards, mouse, computer speakers, servers, routers, switches, etc.	
53210	Computer Software	All software or subscription-based IT purchases.		Library subscriptions are an exception to this rule, use 58301
53300	Copiers	Print Responsible Billing		
53340	Library Supplies	Expenses for consumable supplies required for operation of the Library		
53400	Instructional Supplies	Educational materials used to improve students' knowledge through coursework offerings.	art supplies, books, chalk, calculators, laboratory supplies, chemicals, etc.	
53450	Research Supplies	Expenses for supplies used to conduct research (non-instructional only).	animals, chemicals, containers, small instruments, lab glassware, maps, etc.	If purchase is actually equipment, use account 58500 or 58510
53600	Maint/Custodial Supplies	Expenses related to the purchase of cleaning or custodial supplies.	buckets, detergents, disinfectants, dusters, exterminating supplies, light bulbs, mops, brooms, dustpans, trash bags, paper towels, soaps, waxes, mats, rags, nonathletic uniforms, safety gear, etc.	
53610	Fuel	Gasoline, diesel fuel		
53700	Uniform and Persnl Safety Equip	Any expenses for Uniforms or personal safety equipment.	first aid supplies, PPE	
53800	Athletic Supplies/Equipment	Athletic supplies, uniforms or small equipment.		For large equipment (>\$10K), use account 58500
53840	Animal Related	Animal facility operation supplies		
53900	Misc Supplies	Any supply that does not fit into a more specific supply category.		This account should only be used if no other category fits
Travel & Entertainment				
54010	Professional Development/Train	Registration fees paid to organizations and companies for meetings and conferences.		
54020	Travel/Cultivation	Includes travel expenses incurred by employees, other than mileage.		See BGSU Policy # 3341-6-47. In Chrome River, the following areas are rolled up to 54020 - Agent Fee, Airfare, Baggage Fee, Car Rental, Change Ticket Fee, Fuel, Hotel, Hotel - Parking, Parking, Public Transit, Taxi/Car Service, Toll

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54040	Travel Meals	Events that contribute to the education/experience of students	department meet and greets, open houses for students, conference travel meals, etc.	In Chrome River, the following areas are rolled up to 54040 - Student Group Meals and Per Diem: -- <u>Student Group Meals</u> - student group meals for BGSU Students. -- <u>Per Diem</u> - Separate amounts for breakfast, lunch, and dinner as determined by the GSA. Amount received on first and last day of travel is equal to 75%. Meals provided by conference or hotel must be deducted.
54050	Mileage/Car Allowance	Mileage for driving while on University business.		
54100	Interviewing & Recruiting	Recruiting costs incurred by the University in the process of hosting and recruiting prospective candidates. Includes authorized travel expenses and meals of prospective candidates traveling to and while on campus.		54040 Travel Meals should be used for any candidate reimbursement of meals related to Interviewing & Recruiting; 54300 Business Meal should be used if meal was with other BGSU employee in attendance related to interview/recruiting.
54200	Team Season Expense	Expenses related to team travel including busses and tournament fees. Does not include meals.		
54300	Business Meals	Business meals for external individuals, faculty/staff, student staff - must follow guidelines for P-card business meals.	recruiting, retreats/workshops (extended hours over normal meal times), open houses (open to public), meetings over meals with external participants.	Documentation required includes itemized receipt showing merchant information and date, agenda/event information showing business purpose for the meal, and list of individual names. Tip should not exceed 20% or the difference is a personal expense. No alcohol unless on a Foundation P-card. University travelers do not qualify for personal meal reimbursement during same-day travel. See BGSU Policy # 3341-6-47.
54400	Programming	Non-Food Expenses associated with hosting student-focused, on-campus events and activities		
54700	Moving Expenses	Relocation expenses		Relocation expenses must comply with BGSU Policy # 3341-6-58.
54800	Stewardship Events	Generally, for Foundation use		
54810	Gifts-Premiums & Flowers	Generally, for Foundation use		See BGSU Policy # 3341-6-52.
54820	Meetings Expense	Meeting expenses other than those that fit in another category		
Communications				
55100	Dues/Memberships	Fees and assessments charged by organizations, associations, clubs and other groups as a condition of memberships.		Individual memberships must provide benefits to BGSU per BGSU Policy # 3341-6-51 and requires prior approval by Dean or Chair.
55120	Certificate Renewal	Renewal of operational certificates and licenses	food, pool, occupancy, elevator licenses, etc.	

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55200	Printing	Includes cost of printing done by a third party.		Printing from University copiers is charged against 53300. Printing from BGSU Print Copy Mail is charged to 50000.
55300	Advertising	Payments to newspapers, magazines, radio and television stations, and advertising agencies for employment or promotional advertising or for legal notices. May also include promotional items.		
55301	Position Vacancy Ad	Job posting ads		
55400	Telephone and Communications	Telecommunications Charges		
55430	Cell Phone	Cell phone stipends paid through payroll		
55500	Postage	Postal charges		
55600	Exhibition Shipping	Shipping of exhibition items		
55700	Shipping	All other shipping charges, including VPL freight charges		
Maintenance & Repairs				
56100	Maint & Repairs Buildings	Maintenance and repairs related to buildings		
56150	Maintenance Labor Expense	Maintenance labor		
56200	Maintenance and Repairs	Non-building maintenance, including maintenance of equipment		
56300	Building/Facilities Rental	Rentals of buildings, facilities, or land		Rental of equipment is charged to 58520 In FP, use Commodity Code 10000050 - FP Leasing or Rental Agreements
Purchases for Resale				
57100	Purchases for Resale	Purchases of supplies, materials, or equipment for various BGSU stores maintained for retail resale, or for redistribution to another account for consumption.	RecWell food for B-day parties; BGSU Levis Commons meeting services - meals provided	
Equip-Library-Misc				
58005	Speaker Fees & Honoraria	Speaker fees, honoraria, and other emoluments for events that are sponsored by the University	<u>Unrelated</u> to professional development or faculty and staff and unrelated to classroom curriculum Consultants or third-parties providing expertise to faculty or staff in the performance of their job duties. Classroom speakers which constitute curriculum/instruction delivered within the academic context	Payments must be processed through Falcon's Purch ONLY;
58010	ICAs & Compensation NonPayroll	Independent Contractors Agreements for services or products that are non-speaker related		If expense fits into another category (legal, audit, IT services, etc), use that account instead;
58015	Ptrship Agreement Payments	Payment for Partnership Agreements	Payments for Flight Center, DPT, and MBA partnerships payments to Evidence in Motion, BG Flight Center, and Academic Partnerships/Risepoint LLC payments.	
58020	Purchased Services	Purchased services including temporary and supplemental staffing support		If expense fits into another category (legal, audit, IT services, etc), use that account instead.

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58025	Legal	Fees for professional services paid to companies and non-employee individuals for legal services, including Visa paperwork.		
58030	IT Consulting	Consulting on software and IT projects.		For subscriptions to, or purchases of, computer software, please use account 53210.
58035	Audit/Accounting Fees	Accounting services		
58040	Credit Card Fees	Credit card processing fees, including p-card international fees		
58050	Bank Service Charges			
58060	Administrative Fee			
58300	Subscriptions/Publications	Subscriptions to periodicals, magazines, journals, monographs (physical books and ebooks).		
58301	Library Subscription Leases	Library acquisition of electronic databases and subscriptions.		
58400	Game Guarantees	Payment of athletic game guarantees		
58410	Medical Insurance			
58500	Capital Equipment Over \$10,000	Use this account for large value capital equipment. Capital equipment has an aggregate value over \$10,000 and useful life of one year or more.		Departments will be required to safeguard and maintain capital equipment, including tagging and completing annual inventories in conjunction with the Controller's Office. In FP, select the appropriate Commodity Code to identify the type of equipment and its useful life - refer to Commodity Code list for more details.
58510	Equip Purchases Under \$10,000	Use this account for small value capital equipment. Capital equipment has an aggregate value less than \$10,000 and useful life of one year or more.		
58520	Equipment - External Lease	Cost for rental of external equipment or vehicles.		In FP, use Commodity Code 10000050 - FP Leasing or Rental Agreements
58530	Miscellaneous Furnishings			
58540	Gift in Kind Expense			
58600	Financing Costs			
58700	Land & Buildings			
58750	Insurance			
58800	Indirect Costs Recovered - Res			
58850	University Overhead Charges			
58860	Bad Debt Expense			
58865	Net Present Value Expense			
58870	Cash Shortage			
58880	Collection Costs			
58885	Background Checks			
58890	Real Estate Tax			

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58898	Chargebacks			
58900	Other Expenses	Any expense that does not fit into a more specific category.		This account should only be used if no other category fits
58910 - 58979	Subcontracts	Used to track expenses of a subrecipient on a sponsored project.		Discuss with grants accounting which account to use Refer to Uniform Guidance 2 CFR 200 Subpart A §200.92
58915	Subcontract 1 > \$25,000			
58920	Subcontract 2			
58925	Subcontract 2 > \$25,000			
58930	Subcontract 3			
58935	Subcontract 3 > \$25,000			
58940	Subcontract 4			
58945	Subcontract 4 > \$25,000			
58950	Subcontract 5			
58955	Subcontract 5 > \$25,000			
58960	Subcontract 6			
58965	Subcontract 6 > \$25,000			
58970	Subcontract 7			
58975	Subcontract 7 > \$25,000			
58976	Subcontract 8			
58977	Subcontract 8 > \$25,000			
58978	Subcontract 9			
58979	Subcontract 9 > \$25,000			
58980	Internal Programming Support	Used for the programing support of any type of programing within another department. (Internal Conference Sponsorship)		
58988	Budget Carry Over-Operating			
Scholarships				
58100	Student Aid Awards			
58105	Scholarships			
58110	Stipends (Non-Srvc Doctorals)			
58120	Book Allowance			
58130	Approved Room and Meal Plan			
58140	Stu Aid Inst & Gen Fee Waived			
58150	Student Aid Instr Fee Waived			
58155	Fee Waivers			
58160	Student Aid General Fee Waived			
58170	Student Aid Out-of-State			
58175	Spc Grad Out-of-St Fee Waiver			
58180	Student Aid Other Fee Waived			
58190	Student Aid Fee Waiver			

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58240	University of Toledo-Fees			
58290	Scholarships			
58292	Awards	Payments of awards not related to employment with BGSU		
58294	Grants			
58295	Miscellaneous Fee Waiver			
Interdepartmental Charges				
50000	Interdepartmental Charges	Charges between internal departments		Generally used in a journal entry, not in FP or Chrome River