

## Commonly Used Departmental Expense Account Codes

If you have any questions regarding account code usage, please contact the Controller's Office at 2-5583

### Supplies

Account	Account Name	Description and/or Examples of Usage
554900	Supplies - Departmental	General supplies and office resource usage (e.g., pens, water supply, folders). This includes smaller equipment or short term use equipment purchases (typically under \$200).
552560	Supplies - Uniforms	Uniforms and related laundry expenses, primarily Athletics & Facility Ops usage.

### Travel, Entertainment and Meals

Account	Account Name	Description and/or Examples of Usage
555200	Travel - Domestic	Employee transportation, meals, hotel and incidental expenses incurred while traveling domestically for University business
555220	Travel - International	Employee transportation, meals, hotel and incidental expenses incurred while traveling internationally for University business
555230	Travel - Domestic Recruiting	Travel expenses incurred within the United States related to recruiting students and faculty
555231	Travel - Intl. Recruiting	Travel expenses incurred outside the United States related to recruiting students and faculty
553500	Entertainment	Entertainment expenses for employees, students, outside guests or a combination thereof. Examples include business lunches, catering charges, department meetings and banquets for guest events. Chartwells catering paid for on the ProCard should be recorded to this account. <i>Record tickets for tables to charitable events to 554605 External Contributions and tickets or tables to other events and shows to 553710 - Tickets. Chartwells catering expense recorded via the internal chargeback entry should use 557194 - Internal Catering Chargeback.</i>

### Professional Service

Account	Account Name	Description and/or Examples of Usage
553400	Professional Services	Services such as performances, architecture and engineering consulting services, moving services, shredding service, laundry and plant care, sightseeing guides, travel agency services, various management fees and external security services.
553402	Pro. Serv. - Technology	Web design and other technology consulting services and usage (including conference call services).
554930	Pro. Serv. - Printing & Design	Special event printing ordered through external or internal printing services. <i>Record stationery/envelopes to 554900 - Supplies.</i>
554610	Membership Dues	Employee or institutional membership dues
555190	Training & Development	Staff and faculty professional development (e.g., training and reference materials, and seminar and conference registration fees)
555240	Employee Relocation	Human Resources-approved new hire moving expenses
553405	Honorariums	Payments given for one-time services when the payment of fees is not legally or traditionally required. Payments are generally considered to be a token of appreciation for a service provided. <i>See University Honorarium policy for more information.</i>

### Technology

Account	Account Name	Description and/or Examples of Usage
553240	Tech. Equip. - Departmental	Technology equipment and usage purchases (e.g., desktop computers, laptops, copiers, scanners, printers, landline and wireless phones). Usage and service expenses include monthly wireless charges, repairs, and any IT related AV or projector equipment rental. <i>Central IS/CDM technology purchases to 552502 - Tech. Equip. - IS/CDM. Technology supplies and short term use equipment less than \$200 to 554900 - Supplies.</i>
552506	Tech. - Software & Online Res.	Software licensing agreements, usage, cloud services and web hosting fees. <i>Record online subscriptions to 552840 - Subscriptions.</i>
552507	Tech. - Support & Maintenance	Technology-related support, including patches and upgrades, and equipment maintenance contracts.
553402	Pro. Serv. - Technology	Web design and other technology consulting services

### Furniture and Equipment (non-Technology)

Account	Account Name	Description and/or Examples of Usage
552500	Equipment	General, non-technology related equipment purchases (e.g., athletic, science, lighting, kitchen, hardware, and other operations related equipment) and any related repairs. <i>Office supplies and short term use equipment less than \$200 to 554900 - Supplies. Computer and other technology or telecom related equipment over \$200 to 553240 - Technology Equipment.</i>
552501	Furniture & Fixture	Office and dorm furniture and fixtures (e.g., desks, lamps, chairs, beds and bookcases). Other supplies and short term use equipment less than \$200 to 554900 - Supplies.
552530	Equipment Rental	Non-technology equipment rental (e.g., camera dolly, golf cart, music and other equipment). <i>Record technology related equipment to 553240 - Technology Equipment.</i>
552270	Support & Maintenance	Non-technology maintenance and service agreements related to equipment and facilities, such as gym floor refinishing, elevator and bleacher maintenance and piano tuning.
552240	Repairs	Repairs, labor, supplies and parts for University owned facilities. <i>Equipment repairs recorded to the appropriate equipment account.</i>
553880	Remodeling	Building and office remodeling related expenses.

### Other

Account	Account Name	Description and/or Examples of Usage
552210	Space Rental	Room and venue rental for meetings or other events (e.g., multi-month off-site rental, one-time venue rentals and Athletics' game venue rentals).
552212	Off-Site Storage & Retrieval	Storage costs for documents and materials held off campus and costs to retrieve them.
552211	Cable & Internet	Charges for cable, dish and internet service in a DePaul facility.
552840	Subscriptions	Periodical, magazine, online and other types of subscriptions.
553110	Advertising	Online, periodical and other forms of advertising. <i>Record internal poster printing chargeback activity to 557195 - Other Internal Chargebacks.</i>
553170	Postage & Shipping	External vendor postage, shipping and outside sorting services. <i>Record internal postage chargeback to 557192 - Internal Postage Chargeback.</i>
553190	Photocopier Costs	External photocopy and scanning usage only. <i>Record other printing services to 554930 - Printing Special. Record equipment purchases to 553240 - Technology Equipment. Record internal copier usage chargebacks to 557190 - Internal Copy Chargebacks.</i>
553310	Credit Card	Credit card transaction fees (e.g., PayPal, foreign transactions)
553590	Awards, Gifts & Promo Items	Various awards, gifts, prizes and promotional items (e.g., coffee mugs, flowers, pens and t-shirts)
553591	Survey Participant Comp	External survey and study participant payments
553650	Recruiting - Non-travel	Student and employee recruiting costs (e.g., refreshments, meals, mailing lists, web and print recruitment, background checks). <i>Record travel expenses related to recruiting separately. See Travel section above.</i>
553710	Tickets	Tables and tickets to various events, including movies, basketball, theatre performances and theme parks. <i>Does not include internal and external contributions. Call Financial Accounting for specific guidance.</i>
554150	Food Purchases	Food provided to participants of events for which a fee is charged (e.g., conferences and summer camps).

554600	Other	Other miscellaneous expenses: non-routine, immaterial transactions for which no other account is applicable.
554605	External Contribution	Contribution to support the activities of an external group or organization.
554606	Internal Contribution	Contribution to support the activities of another University department.
554680	Vehicle Expense	Vehicle purchase, leases, maintenance, stickers, driver certification checks, parking, and gas (non-travel related).
554910	Edu. Classroom Materials	Educational materials and books purchased for classroom instruction (non-technology).

### Use by Certain Departments Only

Account	Account Name	Description and/or Examples of Usage
552502	Tech. Equip. - IS/CDM	IS and CDM use only - includes routers, switches, servers, etc. <i>Record departmental technology equipment to 553240 - Technology Equipment.</i>
553510	TV/Radio Rights	Athletics use only
554630	Medical Expense	Athletics use only
552820	Books-Library	Library use only - Paper books held in the Library as well as other non-subscription based physical resources (micro forms, etc.)
552880	Library e-resources	Library use only - Online or software based resources for students and library guests
553120	Academic Regalia	Expense related to academic apparel, generally only used by Academic Fiscal Administration or the President's Office
553630	Student Workshops	Study abroad use only - Student seminar and workshop fees, as well as tuition and fees due to other institutions
553090	Student Room & Board	Study abroad use only - Room and board expense for <u>students</u>
553890	Theatre Showcase	Theatre use only - various expenses related to Showcase productions
553900	Theatre Playworks	Theatre use only - various expenses related to Playwork productions
553910	Theatre Workshops	Theatre use only - various expenses related to Student workshops
553420	Subcontract > \$25K	Grant use only
553410	Subcontracts < \$25K	Grant use only
553490	Meeting Expense - GT	Grant use only
557310	Indirect Cost Grants	Grant use only
554310	Stipends	Grant awards for student living expenses - grant use only
554670	Insurance Charge	International student insurance - Risk Management, Athletics and Provost Office use only
553690	Guarantees/Fees	Athletics, Rec Center, Theatre and Academic Fiscal Administration use only
557160	University Service Charges	Wire transfer fees and fees related to student temporary worker agreements.
603420	Pro. Serv. - Legal Fees	Primarily Treasury and Office of General Counsel use only - External legal fees
603140	Facilities Rent	Approval for use required from Financial Affairs, primarily Facility Ops use only - External rental or lease agreements

### Internal Chargeback (only used on internal chargeback entries listed below)

Account	Account Name	Description and/or Examples of Usage
557190	Internal Copy Chargeback	Internal copy center charges (CCC, COPSCN), distribution services charges (DDS) for copies and faculty and staff copy card charges (COP).
557191	Internal Printing Chargeback	Internal printing services chargeback entry (PRT).
557192	Internal Postage Chargeback	Internal faculty and staff mail and postage charges (MLS) as well as distribution services charges (DDS) for postage.
557193	Internal Telephone Chargeback	Internal telephone equipment & dorm usage chargeback entry (TELCHG).
557194	Internal Catering Chargeback	Internal Chartwells catering charges (CATLC, CATLPC).
557195	Other Internal Chargebacks	Internal poster chargeback (POSTER), motor vehicle background checks (MVBC), etc.