

**Pacific Lutheran University  
Banner Expense Account Code Descriptions**

**NON-LABOR EXPENSES:**

<b>Banner Account Code</b>	<b>Description</b>	<b>Examples / Vendors</b>
<b>Supplies</b>		
7101	Instructional/Lab Supplies	Expenditures for classroom materials, textbooks, posters, musical instruments
7102	Office/General Supplies	Includes consumable office supplies such as paper, envelopes, folders, stock forms, pencils, pens, paper clips, etc. Includes staplers, desk accessories, etc.
7103	Research Supplies	Supplies and materials for classroom, laboratory, or other academic research use
7104	Software & Computing Supplies	Internet security / virus protection software, Newegg.com, Survey Monkey, JR Microsystems
<b>Travel &amp; Subsistence</b>		
7111	Moving & Relocation	U-Haul, Mayflower Transit LLC, Atlas Van Lines Inc, etc. (Must be approved by HR/Payroll)
7112	Trvl/Subs-Local	Reimbursement for local travel, mileage, parking fees, meals
7113	Trvl/Subs-Professional Development	Reimbursement for travel related to professional development -- mileage, meals, lodging airfare
7114	Trvl/Subs-Programmatic	Travel expenses related to departmental group travel - Athletic team travel, study away trips
7115	Trvl/Subs-Student Recruitment	Reimbursement for travel related to student recruitment.
<b>Services &amp; Fees</b>		
7121	Audit Services	Baker Tilly Virchow Krause LLP, etc.
7122	Guest Speakers & Honoraria	Fees paid to outside entities /non-employee individuals. Honoraria to facilitators, speakers, visiting lecturers/scholars.
7123	Other Outside Services	Aramark Uniform Services Inc, VECA Electric Company Inc,
7124	Legal Services	Attorney and legal fees.
7125	Licenses, Fees & Permits	Charges by organizations and vendors for miscellaneous licenses and permits
7126	Professional Services	Legal, consulting, investment fees. Campus Safety Charges, Northwest Intercollegiate Officials, Mailmedia, Inc, etc.
<b>Professional Departmental Expense</b>		
7131	Conference/Seminar Registration Fee	Registration fees paid to organizations and companies for seminars and conferences (NACUBO, WACUBO, NASPA, WA Assoc of Colleges)
7132	Dues & Memberships	Fees and assessments charged by organizations, associations, clubs and other groups as a condition of membership.
7133	On Campus Meeting & Event Expenses	Catering/ Dining Services Charges, Rush Fee - Equipment Rental, Fall Fair, etc.
7134	Professional Development	Expenses related to conference, workshop, & convention attendance including meals, and lodging, may include travel if there's no budget in 7113.
7135	Subscriptions	Magazines, journals, newspapers (Wall Street Journal, Tacoma News Inc, Ebsco Industries Inc, etc.)
<b>Printing and Communication</b>		
7141	Photocopying	University Printing Charges, Impact/Mast Charges, etc.
7142	Printing & Publications	Includes all consumable supplies used in printing such as paper, ink, printer ribbons, toner and toner cartridges, print drums, laser printer cartridges.
7143	Advertising & Public Relations	Puget Sound Business Journal, Impact/Mast Charges, Chronicle of Higher Education, etc.
7144	Postage & Mailing	Postage, USPS, Federal Express Corporation, Mail Services Charges, United Parcel Service, etc.
7145	Telephone & Fax	Qwest Corporation, Integra Telecom Holdings Inc, etc.

<b>Equipment</b>		
7151	Equipment Purchases	Non supply items less than \$5,000, furniture and fixtures, appliances, exercise equipment, cabinets, shredders, fans, Payments for rental / lease agreements of equipment Parts and supplies used in the repair and maintenance of mobile and fixed equipment. Includes time and material contracts, individual contracts and bid work Computer monitor, LCD monitors, LaserJet printer, router, laptop, webcams, tablets, notebooks, desktops
7152	Equipment Rental/Lease	
7153	Equipment Repair & Maintenance	
7154	Computer Hardware	
<b>Other Expenses</b>		
7161	Hazardous Materials	Matheson Tri Gas Inc, Fisher Scientific Company LLC, Bio-Rad Laboratories, etc. Immunization charges, Student health services Internet based services (Yankee Book Peddler Inc, Orbis Cascade Alliance, Ebsco Industries Inc) CCES Club Service Award, Lutebucks Commute Smart awards, student contest winners, MESA program awards Parts, supplies, and services used in the repair and maintenance of non capital equipment Crescendo Interactive Inc, etc. On-going fees for the use and maintenance of computer programs. Includes renewal license fees. Uniforms/PLU-logo clothing, including athletic and employee uniforms. (Prostock Athletic Supply Inc, ASICS America Corporation, Blumenthal Uniform Co Inc) Visa Fees, AmEx Fees, Analysis Fee, Online Donation Fees, etc.
7162	Health Services	
7163	Online Services	
7164	Prizes & Awards	
7165	Repair & Maintenance Non-Equipment	
7166	Service Charges	
7167	Software Licenses/Contracts	
7168	Uniform Rental/Purchase	
7404	Bank Fees	
<b>Institutional Expenses</b>		
7414	Other Expenses	Donations to other non-profit entities or expenses that do fit anywhere else. (Habitat for Humanity) Lease and rental of real property off-campus. (First Presbyterian Church of Seattle)
7415	Real Property Rental/Lease	

**LABOR EXPENSES:**

<b>Employee/Faculty Compensation</b>		<b>Examples</b>
6101	Staff Compensation	HR Payroll, YE Hourly PR Accrual, etc. HR Payroll, etc. HR Payroll, etc. HR Payroll, YE Hourly PR Accrual, etc.
6102	Administrator Compensation	
6151	Faculty Compensation	
6201	Student Compensation	

<b>Capital Expenditures</b>		
7502	Computing Equipment <i>(total cost should equal \$5,000 or more per item)</i>	
7503	Equipment & Furnishings <i>(total cost should equal \$5,000 or more per item)</i>	