

Pacific Lutheran University
Banner Expense Account Code Descriptions - FY21-22

NON-LABOR EXPENSES:

Banner Account Code	Description	Examples
	Supplies	
7101	Instructional Supplies	Expenditures for classroom materials, textbooks, posters, musical instruments, laboratory, or other academic use.
7102	Office/General Supplies	Includes consumable office supplies such as paper, envelopes, folders, stock forms, pencils, pens, paper clips, etc. Includes staplers, keyboards, mice, adding machines, desk accessories, etc.
	Travel & Subsistence	
7111	Moving & Relocation	Costs related to moving allowances. (Must be approved by HR/Payroll).
7113	Trvl/Subs-Athletics	For travel expenses related to athletic programs, including mileage, meals, lodging and airfare. Excludes professional development related travel expenses.
7114	Trvl/Subs-Programmatic	For travel expenses that are integral to University programs, academic or otherwise, including mileage, meals, lodging and airfare. Includes research, field trips, and Study Away. Excludes professional development related travel expenses.
7115	Trvl/Subs-Administrative	For travel expenses that are incurred in support of University business, including mileage, meals, lodging and airfare. Includes all recruitment related travel. Excludes professional development related travel expenses.
	Services & Fees	
7121	Audit Services	For all compliance and audit related expenses.
7122	Guest Speakers & Honoraria	Fees paid to outside entities /non-employee individuals. Honoraria to facilitators, speakers, visiting lecturers/scholars.
7123	Other Outside Services	For outside work performed for the University that satisfies a need or fills a demand, and does not meet the discription of accounts 7121, 7122, 7124, 7126, or 7127. Capitalizable construction costs should be charged to 7506 (Capital Expenditures).
7124	Legal Services	Attorney and legal fees.
7125	Licenses, Fees & Permits	Charges by organizations and vendors for miscellaneous licenses and permits. The cost of training or development for licensure should be charged to 7134, 7136, or 7137.
7126	Consulting Services	The definition of a consultant is a person or a firm that we pay in exchange for expert advice. Should exclude guest speakers, auditing, and legal fees.
7127	Outsourced Support	For permanent outsourced support provided on a permanent contractual basis. Includes work that has traditionally been performed by in-house staff. Examples include Campus Safety, Mailroom, and Chief Investment Officer.
	Professional Departmental Expense	
7131	Conference/Seminar Registration Fee	Registration fees paid to organizations and companies for seminars and conferences (NACUBO, WACUBO, NASPA, WA Assoc of Colleges). Fees for conferences related to Professional Development should be expensed to Faculty or Staff Development.
7132	Dues & Subscriptions	Fees and assessments charged by organizations, associations, clubs and other groups as a condition of membership. Includes magazine and newspaper subscriptions.
7133	Meeting & Event Expenses	Catering / dining charges related to University events and internal meetings like retreats or business lunches with outside parties. Excludes employee appreciation (7169) and meeting costs related to training and development (7134, 7136, 7137).
7134	Staff Development	For all professional development of staff. Also includes professional development of student staff, acting in their staff capacity. Can include the cost of maintaining mandatory certifications. Can include conference registration, meals, lodging, and travel.
7136	Faculty Development	For all professional development related to the scholarship of faculty members. Can include the cost of maintining mandatory certifications. Can include conference registration, meals, lodging, and travel.
7137	Training (New for FY22)	For training costs necessary to meet specific job or compliance requirements for faculty or staff. Training focuses on specific job skills where professional development is more career focused.

Printing and Communication		
7141	Photocopying	Only to be used for interdepartmental photocopying charges.
7142	Printing & Publications	Includes interdepartmental charges for University printed publications.
7143	Advertising & Public Relations	For advertising, partner sponsorships, and PR support.
7144	Postage & Mailing	Expenses for the transmittal of documents or packages.
7145	Telephone & Internet	For charges related to University telecommunications and internet access.
7146	Vended Stationary	PLU branded letterhead, stationery, business cards, etc.
Equipment		
7151	Equipment Purchases	Durable goods that cost less than \$5,000. Durable goods are items that don't quickly wear out. May include furniture, fixtures, appliances, exercise equipment, cabinets, shredders, fans. Bulk purchases of like items that are \$5,000 and greater should be expensed to 7503, even if the price of the individual item is under \$5,000. For example, large orders of chairs or mattresses.
7152	Equipment Rental/Lease	Payments for rental / lease agreements of equipment.
7153	Equipment Repair & Maintenance	Parts and supplies used in the repair and maintenance of mobile and fixed equipment.
7154	Computer Hardware	Computer monitors, routers, laptops, webcams, tablets, notebooks, desktops.
Other Expenses		
7161	Hazardous Materials	Costs related to the treatment, storage, or disposal of hazardous materials.
7162	Health Services	Immunization charges, Student health services.
7163	Online Services	For web-based services that do not involve the licensing of software to the University.
7164	Prizes & Awards	CCES Club Service Award, Lutebucks Commute Smart awards, student contest winners, MESA program awards.
7165	Repair & Maintenance Non-Equipment	Parts, supplies, and services used in the repair and maintenance of non capital equipment.
7167	Software Licenses/Contracts	On-going fees for the use and maintenance of on-premise or cloud-based software.
7168	Uniform Rental/Purchase	Uniforms/PLU-logo clothing, including athletic and employee uniforms.
7169	Employee Appreciation	For purchase of food for team meetings or events, cards, flowers, etc.
7171	Donor Related Events	Used for off-campus donor/alumni events (i.e. house parties, fundraising events, Connection events, Alumni networking events).
7172	Donor Engagements	Used for donor meetings, dinners/lunches, or donor gifts.
7404	Bank Fees	Visa Fees, AmEx Fees, Analysis Fee, Online Donation Fees, etc.
Institutional Expenses		
7414	Other Expenses	Donations to other non-profit entities or expenses that do fit anywhere else.
7415	Real Property Rental/Lease	Lease and rental of real property (land and buildings) off-campus.

LABOR EXPENSES:

Employee/Faculty Compensation		
		Examples
6101	Staff Compensation	HR Payroll, YE Hourly PR Accrual, etc.
6102	Administrator Compensation	HR Payroll, etc.
6151	Faculty Compensation	HR Payroll, etc.
6201	Student Compensation	HR Payroll, YE Hourly PR Accrual, etc.
Capital Expenditures		
7502	Computing Equipment (<i>total cost should equal \$5,000 or more per purchase</i>)	
7503	Equipment & Furnishings (<i>total cost should equal \$5,000 or more per purchase</i>)	