

EXPENSES

Expense Type Quick Reference Guide

Expense Type	Description of Use	Faculty & Staff Travel		Group & Student Travel		Guest Travel		Non-Travel
		Domestic	International	Domestic	International	Domestic	International	
Advertisements For Personnel	Web or print advertisement placed for an approved open faculty/staff position.							•
Advertisements For Students	Web or print recruitment ad to promote a program or discipline.							•
Advertising General	Promotion of the University, or of a specific event or discipline (other than personnel or student recruiting).							•
Agent Booking Fees	Service fees paid to a travel agency.	•	•	•	•	•	•	
Airfare	Airline tickets, including incidental costs except for bag fees.	•	•	•	•	•	•	
Airfare - Bag Fees	Any additional fees charged for carry-on or checked baggage.	•	•	•	•	•	•	
Animal Care Supplies	Supplies used in the care of a Baylor owned animal.							•
Athlete Meals	Meals for Student Athletes at home game.							•
Athlete Temporary Housing	Housing for Student Athletes.							•
Athletic Equipment	Athletics equipment items which individually cost less than \$5,000; non-consumable items that have a useful life expectancy of more than a year.							•
Awards - Non-Cash	Awards (excluding cash), such as trophies, plaques, pins, championship rings, etc.							•
Baylor Fleet Fuel	Fuel purchased for a Baylor owned vehicle.	•	•	•	•			
Books	Books purchased for research/academic use.							•
Branded Promotional Items	Items customized with Baylor's branding (excluding items for resale).							•
Bulk Food/Groceries	Food purchased for travel to cover meals over multiple days.	•	•	•	•	•	•	
Business Meals/Hospitality <10 Attendees	Meals and entertainment provided for a group of employees, students, outside guests, or a combination thereof. If less than 10 attendees, each attendee will need to be documented.	•	•	•	•			•
Business Meals/Hospitality 10+ Attendees	Meals and entertainment provided for a group of employees, students, outside guests, or a combination thereof. If greater than 10 attendees, # of attendees will need to be documented along with a description of the group.	•	•	•	•			•
Car Rental	Car rental expense.	•	•	•	•	•	•	
Car Rental Fuel	Car rental fuel expense.	•	•	•	•	•	•	
Catering	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).							•
Commodities For Resale	Items purchased for resale to faculty, staff, students or external customers.							•
Conference Registration Fees	Seminar registration fees for individuals.	•	•	•	•	•	•	•
Continuing Education	Employee continuing education held within the United States (includes webinars and on-site education).							•
Dues and Memberships	Membership fees for professional licenses/certifications.	•	•	•	•			•
Equipment Rentals	Charges for short-term equipment rental (less than one year).							•
Equipment Repairs Labor	Repair costs for Baylor owned vehicles.							•
Exchange Gain/Loss	Gain/Loss caused by foreign currency exchange.		•		•		•	
Flowers	Flowers purchased in recognition of a major life event.							•
Food Expense For Resale	Food provided to participants at a Baylor-hosted conference/event for which a fee is charged.							•
Foreign Transaction Fees	International Transaction Fees.		•		•		•	
Fraudulent / Disputed Charge	Fraudulent charges that are disputed and credited back on Baylor issued credit card (original expense charge and credit must be use this expense type).	•	•	•	•			
Gifts for Donors	De minimis items purchased for donor appreciation.							•
Ground Transportation	Transportation services (i.e. taxi, rideshare, shuttle).	•	•	•	•	•	•	
Immunizations & Travel Related Prescription	Vaccinations and prescriptions required before traveling.	•	•	•	•			
Individual Actual Meals Cost	Meals purchased by an individual while traveling in lieu of per diem (does not include group meals).	•	•	•	•	•	•	
Instructional Materials	Supplies purchased for classroom use.							•
International Cellphone Charges	Preapproved cellphone service purchased while traveling abroad.		•		•			
Internet Access Fees	Preapproved internet service purchased while traveling.	•	•	•	•	•	•	
IT Peripherals and Supplies	Preapproved computer accessories not be available via the Marketplace.							•
IT Software License and Support	Preapproved computer software not be available via the Marketplace.							•
Laundry	Preapproved laundry services for trips that require extended travel.	•	•	•	•			
Lodging	Hotel accommodation expenses. Parking, meals, and other expenses must be itemized separately.	•	•	•	•	•	•	
Lodging Advance Deposit	Deposit for hotel accommodations.	•	•	•	•	•	•	
Maintenance Repair & Operations Supplies	Supplies used in the maintenance of a Baylor owned equipment.							•
Medical Services	Preapproved medical services.							•
Medical Supplies	Supplies related to medical services provided by Baylor.							•
Mileage - Personal Car	Reimbursement for using personal vehicle at IRS standard rate for tasks related to business. The IRS defined rate accounts for fuel and along with wear and tear on the vehicle, as such fuel costs can not be claimed with mileage. Excludes normal commute to work.	•		•		•		
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.							•
Miscellaneous	Used only when an expense does not clearly fit into categories already defined. Receipts and a clear description must be provided.	•	•	•	•	•	•	•
Musical Equipment	Musical equipment items which individually cost less than \$5,000; non-consumable items that have a useful life expectancy of more than a year.							•
Office Decorations	Decorations, excluding furniture and artwork.							•
Office Furniture	Furniture items which individually cost less than \$5,000; non-consumable items that have a useful life expectancy of more than a year.							•
Office Supplies	Office supplies not be available via the Marketplace.	•	•	•	•			•

Other Fringe Benefits	Employee only expenses, includes faculty/staff/student workers, excludes employee meals (see business meals).								•
Other Lab Supplies	Laboratory supplies not be available via the Marketplace.								•
Parking	Expenses for parking, excluding parking fines or traffic violations.	•	•	•	•	•	•		
Per Diem-Domestic	Individual per diem to cover daily meal costs.	•		•		•			
Postage/Shipping	Postage and shipping services.	•	•	•	•	•	•		•
Printing and Copying	Printing and copying services that are not available via the Marketplace.	•	•	•	•	•	•		•
Public Safety Supplies	Supplies purchased for Public Safety Department use.								•
Recreational Equipment	Recreational equipment items which individually cost less than \$5,000; non-consumable items that have a useful life expectancy of more than a year.								•
Recreational Supplies	Supplies purchased for Campus Recreation Department use.								•
Rentals - Non-Building(Hall/booth/tables)	Charges for short-term equipment rental (less than one year).								•
Research Participant Incentive	Paid to individual for participation in study, must be coordinated with Accounts Payable.	•	•	•	•				•
Signage and Banners	Promotion of the University, or of a specific event or discipline (other than personnel or student recruiting).								•
Split Funding	Used to split expenses between two separate departments or expense types.	•	•	•	•	•	•		•
Storage Rentals	Charges for storage rental.								•
Subscriptions	Professional subscriptions.	•	•	•	•				•
Subscriptions - Athletic Recruiting	Scouting Reports for Student Athletes.								•
Tips / Gratuities	Tips should be reasonable (not exceed 20 percent).	•	•	•	•	•	•		
Tolls	Toll road expenses.	•	•	•	•	•	•		
Travel Visa Fees	Visas or H-1b petition fees required either for travel to Baylor or travel on a Baylor sponsored trip.	•	•	•	•	•	•		
Vehicle Maintenance and Customization	Vehicle costs and customizations such as truck toolboxes, racks, police auto equipment, etc.								•
Video and Photo Equipment	Video and Photo equipment items which individually cost less than \$5,000; non-consumable items that have a useful life expectancy of more than a year.								•