

## SAP GL Account Listing – Supplies & Equipment

Following is a list showing common GL account numbers with a description of the purposes of each.

- 640200 Postage & Delivery - Includes stamps & meter mail
- 640300 United Parcel Service
- 640400-641100 Postage & Delivery
- 645200 Telephone
- 645300 Telephone - Long Distance
- 655200-656100 Equipment Repairs & Maintenance - Includes the repair of equipment, service contracts & preventive maintenance of equipment.
- 660200-660900 Entertainment & Meeting Expenses - Includes the cost of meals & refreshments for employee meetings & entertaining University guests, if this cost is on the travel expense reports.
- 662200-662900 Workshop Costs
- 665200-666400 Printing & reproduction - Includes cost of printing forms, pamphlets & bulletins.
- 680200-681000 Rentals - Includes the cost of renting office equipment, facilities & vehicles. Does not include cost of rental vehicle when traveling.
- 690200-692700 Supplies/Office - Includes the cost of office supplies & office furnishings such as desk pads, waste baskets, etc. (less than \$500)\*\*
- 693000-693300 Purchasing MasterCard Program
- 700200-703100 Supplies/Maintenance - Includes the cost of maint. supplies. This does not include the cost of maintaining equipment.
- 730200-734100 Supplies/Other - Includes the cost of supplies other than office or maintenance. Departments that have supplies for clinical, laboratory or other specific functions should code these supplies in this category.
- 740200-741100 Travel - Includes the cost of all employees & student travel. Travel expenses for individuals not employees or student of the University should be included under Professional Services
- 741200-741900 Conference Fees - Includes fees paid to attend conferences, annual association meetings & educational course registration fees.
- 742200-742900 Lodging
- 743200-743900 Meals
- 744200-744800 Transportation (taxicab, bus, airplane)
- 745000-747400 Recruiting Expenses
- 750200 Advertising - Includes the cost of want ads and classified & direct mail brochures.
- 750300 Promotional Activities
- 750500 Subscriptions & Publications - Includes the cost of all types of subscriptions, periodicals & publications.
- 750700 Membership Fees & Dues - Includes the cost of University & individual membership fees & dues.
- 753900 Other Course Expenses
- 754000 Other Administrative Expenses - Includes the cost of other administrative or operational expenses not covered in another category.
- 754900 Furnishings – Equipment with a unit cost of less than \$500 or useful life of less than two years.
- 805100 Software

For a complete list of GL accounts, please visit Accounting Services on the Controllers website. [www.controller.cmich.edu](http://www.controller.cmich.edu)