GL Account Clarification

HHD Finance Office Resource Website

Below is a list of GL accounts and a brief explanation of when these accounts should be used. There are also specific items listed under each GL account to indicate the correct account to use when these items are purchased. This list does **not** include all of the GL accounts, only the ones that are utilized the most.

If charging a grant, please refer to the Simba GL Accounts & Payment Decision Matrix for more specific codes which should be used.

*When charging a research project, **Research Approval** is required for restricted GL accounts.

SIMBA GL ACCOUNT	GL ACCOUNT (AS IT APPEARS IN SIMBA)	FULL GL ACCOUNT NAME	NOTES AND USAGE:	COMMENTS:
COMMONLY USED GLs				
52210100	General Office Exp	General Office Expenses - Allowable F&A **Research Approval Required***	General use only Consumable items used for the operation of an office. To qualify as a supply, the item must meet one of the following criteria: cost less than $50 or have a useful life less than 1 year. Consider 52210400 or 52210500, if applicable, for instructional or lab supplies.	This GL account is not normally allowable on federal grants - to determine if the item is allowable on GL account 52210500 refer to RA01 under research administration policies and guidelines. Units may use this account for all types of general office supplies and expenses, including paper, tape, staples, pens/pencils, prenumbered receipt books, etc., if it meets needs. Use more specific GL accounts below if unit or sponsor requires more specific tracking of items. If used on Sponsored Research Awards, a Cost Accounting Justification Form must be completed, approved, and attached as part of the transaction.
52210400	SUP-Instructional	Supplies - Instructional Supplies - Allowable F&A **Research Approval Required***	Supplies used in instruction which are provided to faculty and students for classroom use, including test kits, vials, etc. for biology or chemistry labs Use 52210500 for research laboratory supplies	
52210500	SUP-Laboratory	Supplies - Laboratory Supplies - Allowable F&A	Use for research laboratory costs for general laboratory supplies which are not specifically designated in another category	

52211000	SUP-Food Supplies	Supplies - Food Supplies - Allowable F&A	• Food for preparation (cooking clinics) • Food for research studies—Must have an IRB #	
52210200	Postage and Mailings	Postage and Mailings - Allowable F&A **Research Approval Required***	Postage, mailings, and light/small package shipping, includes FedEx/UPS See 52210700 for freight charges outbound University Park Campus must use Multimedia & Print Center (MPC) for postage	
52031601	COMM-Events&Promo	Strategic Communications - Events & Promotions - Unallowable F&A	Costs associated with events, trade shows, sponsorships, and promotions for the general public or specific groups/organizations (includes cost of exhibits, advertising, signage, giveaways, etc.)	Reference Penn State Policy: AD07 Use of University Name, Symbols and/or Graphic Devices Policy AD08 Purchase of Advertising, and Policy AD61 University Marketing and Communications Use Advertising, Filming & Photography Contract Cover Sheet and route as outlined
52453000	PAR-Supplies	Participant Support Costs - Supplies for Participants/Trainees - Allowable F&A	Participant support costs for supplies as part of a sponsored grant or contract, including Research Experiences for Undergraduates (REU's) and Research Experiences for Teachers (RET's)	
52611100	Training Svc-Int	Services Internal - Training - Allowable F&A	Payments for instructional services provided for internal training It is not permitted to use this GL to pay an honorarium or supplemental pay for a Penn State employee.	
52210300	Empl Awd-no-tx-Al FA	Employee Awards - Non-Taxable, Tangible - Allowable F&A	Employee awards for the recognition of exemplary work performance and achievement. Includes purchases of Lion statues or other small gifts for employees per Policy FN10. Only retirement and years of service awards are allowable. All others should use unallowed code.	These awards are **NOT** cash/check payments, which must be processed through Workday

52210301	Empl Awd-no-tx-Un FA	Employee Awards - Non-Taxable -Tangible - Unallowable F&A	Employee awards for the recognition of exemplary work performance and achievement. These costs are unallowable on sponsored awards and for F&A purposes. Includes purchases of Lion statues or other small gifts for employees per Policy FN10. Only retirement and years of service awards are allowable. Use 52210300 for retirement and years of service awards. All others should use this GL code which classifies the award as unallowable.	These are **NOT** cash/check payments, which must be processed through Workday These costs are unallowable on federal awards and also must be coded on general funds to assure these costs are excluded from Facility & Administrative (F&A) rates which are charged to the federal government
GROUP MEAL EXPENSE TYPE GLs				
52390201	EV-Primarly Students	Event Costs - Event Expense - **Primarily For Students - Unallowable** F&A **Research Approval Required***	For food, drink, and facility costs for student events. Expenditures related to admission fees/Tickets, Alcoholic beverages and entertainment must use specific codes for those expenditures	These costs are unallowable on federal awards and also must be coded on general funds to assure these costs are excluded from Facility & Administrative (F&A) rates which are charged to the federal government.
52390301	EV-Employee Only	Event Costs - Event Expense - **Employee Only - Direct Bill Default - Unallowable** F&A **Research Approval Required***	When two (2) or more people have a meal which replaces breakfast, lunch, or dinner during the conduct of University business	Includes "wholesale" purchases of meals to be provided to attendees as part of a conference
52390100	EV- Gst-Donr-etc-AFA	Event Costs - Event Expense - **Primarily Guest/Donor/Candidate/Board - Allowable** F&A **Research Approval Required***	For costs related to events hosted by the University where the primary audience is guests, donors, alumni, candidates for position, or other outside individuals. See Policy FN10 for more detail • When 2 or more people have a meal which replaces breakfast, lunch, or dinner during the conduct of University business • Meals on travel with all Penn State employees should be claimed individually on travel reimbursements and not claimed as a group meal	Use for food, drink, and facility costs for these events if the expense is allowable for federal purposes. Expenditures related to admission fees/tickets, alcoholic beverages and entertainment must use specific codes for those expenditures. • Includes rental of facilities, services, equipment, food and beverage items • Meeting supplies (plates, forks, spoons, knives, napkins) • Meeting food supplies (cookies, coffee, cases of water, tea, soda, etc.)
52390101	EV- Gst-Donr-etc-UFA	Event Costs - Event Expense - **Primarily Guest/Donor/Candidate/Board - Unallowable** F&A **Research Approval Required***	Use for food, drink, and facility costs for guests, donors, candidates, student athlete recruitment, and Board of Trustees events. Expenditures related to admission fees/tickets, alcoholic beverages and entertainment must use specific codes for those expenditures	These costs are unallowable on federal awards and also must be coded on general funds to assure these costs.

52390401	EV-Faculty-Acad Only	Event Costs - Event Expense - **Faculty/Academic Only - Unallowable** F&A **Research Approval Required***	Food, drink, and facility costs for faculty and academic events Expenditures related to admission fees/Tickets, Alcoholic Beverages and entertainment must use specific codes for those expenditures	These costs are unallowable on federal awards and also must be coded on general funds to assure these costs are excluded from Facility & Administrative (F&A) rates which are charged to the federal government.
52390501	EV-OT-Tech Svc-Meals	Event Costs - Overtime - **Tech Service - Meals - Unallowable** F&A **Research Approval Required***		These costs are unallowable on federal awards and also must be coded on general funds to assure these costs are excluded from Facility & Administrative (F&A) rates which are charged to the federal government.
52390600	EV-Univ-Comunity-AFA	Event Costs - Event Expense - **University Community - Allowable** F&A **Research Approval Required***	PO must be used for large events expected to cost $10,000 or more	For Non-PO Invoices - All contracts or agreements must be approved through the Procurement Services contracts review team (formerly Office of Risk Management Contracts) and approved in advance of payment.
52390601	EV-Univ-Comunity-UFA	Event Costs - Event Expense - **University Community - Unallowable** F&A **Research Approval Required***	PO must be used for large events expected to cost $10,000 or more	These costs are unallowable on federal awards and also must be coded on general funds to assure these costs are excluded from Facility & Administrative (F&A) rates which are charged to the federal government.
52390121	EV- Alc-Gst-Donr-etc	Event Costs - Alcohol - **Primarily Guest/Donor/Candidate/Board - Unallowable** F&A	See the Alcoholic Beverages Decision Tool for additional details and requirements	See Possession, Use, and Distribution of Alcoholic Beverages and Policy FN10 Other Business Expenses and Activities
TRAVEL				
52780700	CNF-Conf-Sem Reg AFA	Travel & Conferences - Conference & Seminar Registration - Allowable F&A	For general use Conference and seminar registration costs	This includes Student Workshops, Online Virtual Courses, Classes, Digital Downloads and/or Webinars.
52780100	TR-ST-In-State AFA	Travel & Conferences - In-State - Travel - Allowable F&A	For general funds use only General allowable costs related to travel and conferences occurring entirely within Pennsylvania	Use when the trip is entirely within the state of Pennsylvania
52780130	TR-ST-Otr Trn Alw FA	Travel & Conferences - In-State-Other Transportation - Allowable F&A	Other transportation costs related to travel and conferences occurring entirely within Pennsylvania This includes rail fare, subway/Metro, taxis and shuttles, and Ride-Sharing Services (i.e., Uber and/or Lyft)	Use 52780110 for In-State Airfare Use 52780120 for In-State bus costs See the Clarification of the use of Travel General Ledger Accounts for further clarification

52780150	TR-ST-Ml-Per Di AFA	Travel & Conferences - In-State - Meals Per Diem - Allowable F&A	Per Diem meals related to travel and conferences occurring entire within Pennsylvania	See the Clarification of the use of Travel General Ledger Accounts for further clarification
52780200	TR-CN-CONUS-AFA	Travel & Conferences - CONUS Travel - Allowable F&A	For general funds use only General allowable costs related to travel and conferences occurring OUTSIDE Pennsylvania, but WITHIN the contiguous 48 United States (CONUS)	For group travel less than $10,000 or if a PO will not be accepted
52780210	TR-CN-Airfre-Alw F&A	Travel & Conferences - CONUS Airfare - Allowable F&A	Airfare costs related to travel and conferences occurring entirely OUTSIDE of Pennsylvania but WITHIN the contiguous "48" United States (CONUS)	See the Clarification of the use of Travel General Ledger Accounts for further clarification
52780230	TR-CN-Otr Trn Alw F-A	Travel & Conferences - CONUS Other Transportation - Allowable F&A	Other transportation costs related to travel and conferences occurring OUTSIDE of Pennsylvania but WITHIN the contiguous "48" United States (CONUS) This includes rail fare, subway/Metro, taxis and shuttles, and Ride-Sharing Services (i.e., Uber and/or Lyft)	Use 52780210 for CONUS airfare Use 52780220 for CONUS bus costs See the Clarification of the use of Travel General Ledger Accounts for further clarification
52780240	TR-CN-Htl-Ot Ldg-AFA	Travel & Conferences - CONUS Hotel/Other Lodging - Allowable F&A	Hotel/Lodging costs related to travel and conferences occurring OUTSIDE of Pennsylvania but WITHIN the contiguous "48" United States (CONUS)	See the Clarification of the use of Travel General Ledger Accounts for further clarification
52780250	TR-CN-Ml-Per Di AFA	Travel & Conferences - CONUS Meals Per Diem - Allowable F&A	Per Diem meal costs related to travel and conferences occurring OUTSIDE of Pennsylvania but WITHIN the contiguous "48" United States (CONUS)	See the Clarification of the use of Travel General Ledger Accounts for further clarification
52780300	TR-DM-OCONUS-Dom AFA	Travel & Conferences - Domestic OCONUS Travel (Alaska, Hawaii, or US Territories) - Allowable F&A	General allowable costs related to travel and conferences occurring in Alaska, Hawaii or US Territories (Puerto Rico, American Samoa, Guam, Marianas Islands and the U.S. Virgin Islands)	
52780400	TR-INT-OCONUS-AFA	Travel & Conferences - International OCONUS Travel - Allowable F&A	For general funds use only General allowable costs related to travel and conferences occurring in international countries (OCONUS)	For group travel less than $10,000 or if a PO will not be accepted • PCard must be activated for travel • OCONUS rates must be used
BOOKS & BINDINGS				
52273000	EQ-NC-Books&Bindings	Equipment - Non-Capital - Books and Bindings - Allowable F&A	For purchases of books and bindings equipment, having a fair market value of less than $5,000 per item including freight	Use 5233xxxx for books and binds equipment being rented or leased. Specific details available in that section
52210160	GEN-BKS BIND VID CD	General Office Expenses and Supplies - Books, Bindings, Videos, CDs - Allowable F&A	Use for the purchase of Books, Bindings, Videos, and/or CDs including prerecorded literary, reference, and artistic works	

52210161	GEN-BKS BIND ETC UFA	General Office Expenses and Supplies - Books, Bindings, Videos, CDs - Unallowable F&A	To be used for more specific tracking only if unit or sponsor required; otherwise use 52210100	Use for the purchase of Books, Bindings, Videos, and/or CDs including prerecorded literary, reference, and artistic works
FEES				
52571000	Fees - Charges	Fees & Charges - Allowable F&A	For general use only Includes accreditation fees, certification fees, entry fees, licensing fees, submission fees, sponsorship fee	• Fees for processing grad applications • Travel visa fee • Visa's payable to US Citizenship & Immigration Services • Fingerprinting, clearances, background checks • Copyright fees
52571001	Fees - Charges UNA	Fees & Charges - Unallowable F&A	Includes Graduate School Application Fees These costs are unallowable on federal awards and also must be coded on general funds to assure these costs are excluded from Facility & Administrative (F&A) rates which are charged to the federal government	• Cap and gown rental (100% unallowable)
42050800	Misc Student Fees	Miscellaneous Student Fees	Includes Credit by Portfolio	
MEMBERSHIPS				
52420100	MEM-Instit Allow F&A	Memberships - Institutional - Allowable F&A **Research Approval Required***	Costs for membership at an institutional or business level in professional organization. Portion of the costs of the membership related to lobbying are NOT permitted on this GL code See Policy HR12 Professional Organization Memberships	Unless incidental to transactions (i.e., conference registrations, access to journals or other data sources) OR in situations where joining a professional organization is the primary purpose with approval by the Business Area Financial Officer. See Policy BS14 Penn State Procurement Services Card.
52420101	MEM-Instit UnAlw F&A	Memberships - Institutional - Unallowable F&A **Research Approval Required***	Costs of membership at an institutional or business area level in professional organizations. Membership costs related to lobbying and policy advocacy **must** be accounted for using this code These costs are unallowable on federal awards and also must be coded on general funds	Unless incidental to transactions (i.e., conference registrations, access to journals or other data sources) OR in situations where joining a professional organization is the primary purpose with approval by the Business Area Financial Officer. See Policy BS14 Penn State Procurement Services Card.

52420200	MEM-Indiv Allow F&A	Memberships - Individual - Allowable F&A **Research Approval Required***	Memberships in an individual's name in professional organization. Membership costs related to lobbying and policy advocacy are **NOT** permitted on this code See Policy HR12 Professional Organization Memberships	Unless incidental to transactions (i.e., conference registrations, access to journals or other data sources) OR in situations where joining a professional organization is the primary purpose with approval by the Business Area Financial Officer. See Policy BS14 Penn State Procurement Services Card.
52420201	MEM-Indiv UnAlw F&A	Memberships - Individual - Unallowable F&A **Research Approval Required***	Memberships in an individual's name in professional organizations. Membership costs related to lobbying and policy advocacy **must** be accounted for on this code See Policy HR12 Professional Organization Memberships These costs are unallowable on federal awards and also must be coded on general funds to assure these costs are excluded from Facility & Administrative (F&A) rates which are charged to the federal government	Unless incidental to transactions (i.e., conference registrations, access to journals or other data sources) OR in situations where joining a professional organization is the primary purpose with approval by the Business Area Financial Officer. See Policy BS14 Penn State Procurement Services Card.
IT LEASES				
52330400	RENT-Oper Leas-equip	RENT - Operating Lease Expense - Equipment - Allowable F&A	Use for all leases of equipment, including IT equipment, that meet the following criteria: Total of future lease payments is greater than $5,000 but less than $1,000,000 • If total of future lease payments is greater than $1,000,000 lease document must also be reviewed by Property Inventory and approved by the President or the Treasurer of the University before execution of PO • Lease term is over 12 months • Lease is **NOT** an ARL lease	Use 52330200 if lease term is 12 months or less Use 52330300 if the fair market value of the leased equipment, including IT equipment, is less than $5,000 Contact ARL regarding ARL leasing requirements
52361000	MNT-not OPP dir bill	Maintenance & Materials not OPP Direct Bill - Allowable F&A	Maintenance, Repair, and Renovations from PSU sources or performed and charged to the University by Outside Vendors where the charges are NOT Direct Billed by OPP to the departmental budget (includes buildings, equipment, furniture. demolition performed by PSU, or if OPP charges materials directly to a customer's budget [thus bypassing OPP's billing process])	• Maintenance Outside Vendors • Maintenance Contracts with Outside Vendors • Maintenance NOT DIRECT BILLED BY OPP

52362010	OPP Work Order Svc	Office of Physical Plant (OPP) Work Order Services - Allowable F&A	Maintenance, repair, and renovations where the charges are DIRECT BILLED by OPP to the departmental budget	
LEASES				
52330100	RENT-ST Leas-real es	RENT - Short-Term Lease Expense - Real Estate - Allowable F&A **Research Approval Required***	Use for all leases of building and land that meet the following criteria: Total of future lease payments is greater than $5,000; Lease term is 12 months or less; Includes payments to the landlord for separate services such as CAM and utilities (payments made to a third-party must be booked to the GL applicable to the nature of the expense) If total of future lease payments is greater than $1,000,000 lease document must also be reviewed by Property Inventory and approved by the President or the Treasurer of the University before execution of PO	Use 52330300 if the fair market value of the leased item is less than $5,000 Use 52330500 if lease term is over 12 months
52330200	RENT-ST Leas-equip	RENT - Short-Term Lease Expense - Equipment - Allowable F&A	Leased equipment, including IT equipment, with a lease greater than $5,000 for the lease period and lease term is 12 months or less	Use 52330300 if fair market value of leased item is less than $5,000

52330300	RENT-Rental Expense	RENT - Rental Expense - Allowable F&A	Use for **leasing** buildings, land, and equipment (including IT equipment) that meet the following: • Fair market value of the lease item is less than $5,000 • If lease term is less than 12 months, lease document must be reviewed by Office of Risk Management before transaction occurs • If leasing buildings and/or land and lease term is 12 months or greater, lease document must be reviewed by Planning, Design, and Properties in the Office of Physical Plant before transaction occurs • If leasing equipment (including IT equipment) and lease term is 12 months or greater, lease document must be reviewed by Procurement Services before transaction occurs	See 52330100 if fair market value of leased building and/or land is greater than $5,000 See 52330200 if fair market value of leased equipment is greater than $5,000
52330500	RENT-Oper Les-rel es	RENT - Operating Lease Expense - Real Estate - Allowable F&A	Use for all leases of buildings and land that meet the following criteria: • Total of future lease payments are greater than $5,000 but less than $1,000,000 • Lease term is over 12 months • If total of future lease payments is greater than $1,000,000 lease document must also be reviewed by Property Inventory and approved by the President or the Treasurer of the University before execution of PO • Lease is **not** an ARL Lease	Use 52330100 if lease term is less than 12 months Use 52330300 if total of future lease payments for buildings and land are less than $5,000
TANGIBLE ASSETS				
52271000	EQ-NC-Non-Cpt-ls5000	Equipment - Non-Capital less than $5,000 - Allowable F&A **Research Approval Required***	Equipment purchases (not IT) having a fair market value less than $5,000 per item including freight Use more specific GL accounts below if unit or sponsor requires more specific tracking of items Use 52212421 for Athletic and Sports Equipment having a fair market value of less than $5,000 Use 5230XXXX for IT Equipment purchases. Specific details available in that section Use 5233XXXX for equipment being rented or leased. Specific details available in that section	Non-Computer Equipment under $5,000 more than $50 and lasts longer than 1 year • Wearable technology- over $50 • stand-alone items (not part of a larger piece of equipment)

FURNITURE				
52271300	EQ-NC-Furniture	Equipment - Non-Capital - Furniture - Allowable F&A **Research Approval Required***	For furniture **purchases** having a fair market value less $5,000 per item including freight Use 5233xxxx for furniture being rented or leased. Specific details available in that section	
53303000	EQ-C-Furniture	Equipment - Capitalized - Furniture - Allowable F&A **Research Approval Required***	Furniture with a fair market value of $5,000 or greater per item, including freight	
SERVICES EXTERNAL				
52601001	SVC-Stdnt N-Emp Awds	Services External - Student and Non-Employee Awards - Unallowable F&A	Awards for Students and Non-Employees Payment in recognition of performance or accomplishment To students, there must be adequate competition for the award	See Gifts and Awards section of Policy FN10 Other Business Expenses and Activities for appropriate uses and limitations May be used for the purchase of gift cards
52601320	SVC-Adm-Temp Emp AFA	Services External - Administration - Temporary Employment Services - Allowable F&A	Payment to a temp agency	
52601400	SVC-Training Svc	Services External - Training Services - Allowable F&A	An activity to be performed by an individual or service provider where the activity usually requires specialized training or skills, licensing, or certification by an individual representing the service provider. The following are some examples of services which have been classified by the University as a personal and professional service: Performing artists, speakers or presenters, public accountants, psychologists, planners, researchers, instructors, child care providers, physicians and other health care providers, sports officials, and veterinary care.	When individuals are being paid for services, use SIMBA Services Matrix for more detailed directions

52601500	SVC-Research Participants	Services External - Research Participants - Allowable F&A	Use to record payments to research participants (via cash, check and/or gift card)	If issuing a gift card, use this GL to record the amount of the gift card and fees charged by merchant when purchasing gift cards.
52609900	SVC-Othr Ext-lmt AFA	Services External - Other External Services-Limited Use - Allowable F&A	An activity to be performed by an individual or service provider where the activity usually requires specialized training or skills, licensing, or certification by an individual representing the service provider. The following are some examples of services which have been classified by the University as a personal and professional service: Performing artists, speakers or presenters, public accountants, psychologists, planners, researchers, instructors, child care providers, physicians and other health care providers, sports officials, and veterinary care.	Review the complete 5260XXXX series to determine if any general ledger account is more appropriate before using this account When individuals are being paid for services, use SIMBA Services Matrix for more detailed directions
52600901	SVC-Honr-UFA	Services External - Honoraria - Unallowable F&A	A token payment to an individual of special achievement or renown not currently employed by Penn State, in return for that individual's willingness to visit the University and participate in a University event of short duration (such as speaker, reviewer, seminar participant, etc.), with the understanding that the payment does not constitute compensation commensurate with the actual services provided. Such payments are given for services for which fees are not legally or traditionally required Honorariums **must** be for $1,000 or less	Honorarium payments may not exceed $1,000 Use the University Guest Presenter Agreement form if the event will be recorded or broadcast, with or without remuneration See the Non-U.S. Citizen Payment Guidelines for payments to Non-U.S. Citizens/Non-Employees
52601100	SVC-Public Svc	Services External - Public Services - Allowable F&A	For general use External public services	Should be used when 5261111 - 52601180 are not appropriate

52600600	SVC-Consult-Advi AFA	Services External - Consulting & Advising Fees - Allowable F&A **Research Approval Required*** Must be paid by PO (Purchase Order) *	Payment to an individual not employed by the University, or to an organizational entity, who/which is exceptionally qualified, by education or experience in a particular field, to render an opinion or give advice that is unavailable from an employee of the University. Read Policy BS17 Use and Procurement of External Consultants and Procedure PC2008 Instructions for the Procurement and Payment of External Consultants before procuring a consultant.	When individuals are being paid for services, use SIMBA Services Matrix for more detailed directions.
52600601	SVC-Consult-Advi UFA	Services External - Consulting & Advising Fees - Unallowable F&A **Research Approval Required*** Must be paid by PO (Purchase Order) *	Payment to an individual not employed by the University, or to an organizational entity, who/which is exceptionally qualified, by education or experience in a particular field, to render an opinion or give advice that is unavailable from an employee of the University. Read Policy BS17 Use and Procurement of External Consultants and Procedure PC2008 Instructions for the Procurement and Payment of External Consultants before procuring a consultant.	Use 53406000 for consulting related to the purchase of software costing $100,000 or more When individuals are being paid for services, use SIMBA Services Matrix for more detailed directions These costs are unallowable on federal awards and also must be coded on general funds
IT SERVICES & ETC.				
52300100	IT Services-Internal	IT Services - Internal - Allowable F&A	All IT services charged by one PSU department to another. Examples include, but are not limited to: a. TSM b. VM Hosting c. Co-location/Data Center d. TNS LAN Maintenance e. Billable IT services provided by non-ITS units to other units or as cost recovery within a unit	Use code 52300900 for IT services provided external to the University (i.e. outside vendors) Use codes 52301000 or 52301100 for maintenance of IT equipment or Software purchased as a separate line item from the equipment/software
52300200	IT On Prem Sftwr Lic	IT On-Premise Software Licensing - Allowable F&A **ISS Approval Required Prior to Purchase**	Used for **purchases** of on-premises software (software installed locally) or license agreements, having a fair market value of less than $5,000, that are not an enterprise system used by the entire University (i.e. a software package is purchased by a department for only one specific program	• Includes software licensing/maintenance fees • Renew subscription for antivirus software • Software request form may be needed Non-capital since the package is not used University wide) Complete the Software Request Form. Upon completion of the form, instructions will be provided on how to finalize the request

52300250	IT Cloud Sftwr Subsc	IT Cloud Software Subscription - Allowable F&A **ISS Approval Required Prior to Purchase**	Used for purchases of cloud-based subscription software (hosted software) or license agreements, having a fair market value of less than $5,000, that are not an enterprise system used by the entire University (i.e., a software package is purchased by a department for only one specific program Non-capital since the package is not used University wide) Complete the Software Request Form. Upon completion of the form, instructions will be provided on how to finalize the request	• Includes software licensing/maintenance fees • Renew subscription for antivirus software • Software request form may be needed
52300300	IT Cell Svc-Dev A FA	IT Cellular Services & Devices - Allowable F&A **Research Approval Required***	Used for purchase of cellular services and devices that are allowable on federal awards	Used for purchase of cellular services and devices that are allowable on federal awards.
52300301	IT Cell Svc-Dev U FA	IT Cellular Services & Devices - Unallowable F&A **Research Approval Required***	Used for purchase of cellular services and devices that are unallowable on federal awards These costs are unallowable on federal awards and also must be coded on general funds to assure these costs are excluded from Facility & Administrative (F&A) rates which are charged to the federal government	Used for purchase of cellular services and devices that are allowable on federal awards. Cellular Usage Agreement University-Provided Service Dedicated Device for Employee Form
52300350	IT Telph Svc-Dev u5K	IT Telephone Services & Devices under $5,000 - Allowable F&A **Research Approval Required*** **ISS Approval Required Prior to Purchase**	Used for the purchase of non-capital telephone services and devices from a vendor external to Penn State that are less than $5,000	This does **NOT** include cellular services

52300400	IT End Us Cmp Dv u5K	IT End User Computing Devices under $5,000 - Allowable F&A Cost Accounting Justification (CAJ) form required for Sponsored Programs * **ISS Approval Required Prior to Purchase**	Used for the external **purchase** of non-capital IT devices used for the purpose of individual computing Examples include, but are not limited to: • Workstations • Computer lab machines • Desktop PCs • Laptops • Tablet computers • Smart phones (when computing capability surpasses voice capability) • e-Readers Includes cost of maintenance/extended warranty plans if included in cost of device	Use 52330300 if item is being rented or leased Also see: 52300600 IT Networking Devices under $5,000 52300500 IT Peripheral Devices under $5,000 52300700 IT Servers & Storage Devices under $5,000 52300800 IT Video Conference & Security System Devices under $5,000
52300500	IT Peripheral Dv u5K	IT Peripheral Devices under $5,000 - Allowable F&A **Research Approval Required*** **ISS Approval Required Prior to Purchase**	Used for the external purchase of non-capital IT devices that are connected to a host computer, but not part of it. It expands the host's capabilities but does not form part of the core computer architecture. Peripherals are often, but not always, partially or completely dependent on the host. When peripherals are included in the cost of an end-user device, do not separate Examples include, but are not limited to: • Printers, Scanners, Copiers, and Multi-function devices • Keyboards/Mice, when purchased separately from the end-user device • Monitors, when purchased separately from the end-user device • Digital signage displays • Web cameras • Microphones	Any intermediary device used to connect other devices, such as switches and hubs -External Data Storage Devices (See 52300700 for dedicated storage appliances such as SANs and NAS) Technology-enabled podiums (excluding the PC, if so equipped) AV equipment, e.g.: • Video displays and televisions when not purchased as part of an end-user device or video conferencing system • Projectors • Audio equipment, players, recording devices Use 52300400 for peripherals that have processors and can be used as a stand-alone end-user device Use 52300800 for peripherals included in the purchase cost of a dedicated video conferencing system Use 52300500 for storage devices intended to be connected to an end-user device, such as external hard drives or solid-state drives Includes cost of maintenance/extended warranty plans if included in cost of equipment Use 52330300 if renting or leasing peripheral devices

52300600	IT Networking Dv u5K	IT Networking Devices under $5,000 - Allowable F&A **Research Approval Required*** **ISS Approval Required Prior to Purchase**	Used for the external purchase of non-capital IT equipment used to provide secure networking from the wall jack or wireless access point (WAP) back to the edge Examples include, but are not limited to: • Routers • Switches • Hubs • Firewalls • Intrusion Prevention/Detection Appliances • Patch Panels	Includes cost of maintenance/extended warranty plans if included in cost of equipment Use 52330300 if renting or leasing devices
52300700	IT Server&Storag u5K	IT Servers & Storage under $5,000 - Allowable F&A **Research Approval Required*** **ISS Approval Required Prior to Purchase**	Used for the external purchase of IT hardware system or application dedicated to run one (1) or more services as a host, usually for multiple users including those used solely for the purpose of storing large amount of data (SAN, NAS). Also includes parts used to increase the capability or capacity of these devices, such as additional drives, interface cards, etc.	Use 52300800 for sole-purpose video servers (hardware specifically designed for this purpose) Includes cost of maintenance/extended warranty plans if included in cost of equipment
52300800	IT Video Cnf&Sec u5K	IT Video Conference & Security Systems - Device under $5,000 - Allowable F&A **Research Approval Required*** **ISS Approval Required Prior to Purchase**	Used for the external **purchase** of non-capital IT hardware and appliances used solely for the purpose of video conferencing or video security systems Includes cost of maintenance/extended warranty plans if included in cost of equipment	
52300900	IT Svc-Extrnl Vendor	IT Services - External Vendors - Allowable F&A **Research Approval Required*** **ISS Approval Required Prior to Purchase**	IT services provided by an external vendor relating items such as vendor hosted application services or vendor provided circuits Use 52300950 for cloud computing/hosted services	

52300950	IT Svc-Cloud Computg	IT Services - Cloud Computing - Allowable F&A **Research Approval Required*** **ISS Approval Required Prior to Purchase**	IT services related to cloud computing/hosted by a provider external to the University Expenses from cloud providers such as Azure, Google, AWS are coded here	
52301300	IT Professional Svc	IT Professional Services - Allowable F&A **ISS Approval Required Prior to Purchase**	An activity to be performed by an IT individual or service provider when the activity usually requires specialized training or skills, licensing, or certification by an individual representing the service provider	
IT HARDWARE AND SOFTWARE MAINTENANCE				
52301000	IT Hardware Maint	IT Hardware Maintenance - Allowable F&A **ISS Approval Required Prior to Purchase**	Maintenance agreements for IT equipment when **purchased** as a separate line item from the hardware/software. Do not include maintenance that is part of the warrant for initial purchase of the product Excludes multi-year pre-paid agreements	
52301020	IT Hrd Mnt MtYr Pre	IT Hardware Maintenance Agreements Multi-Year Prepay - Allowable F&A **ISS Approval Required Prior to Purchase**	Multi-year prepaid hardware maintenance agreements for IT equipment and software when purchased as a separate line item from the hardware/software	Do **not** maintenance that is part of the warranty for initial purchase of the product
52301100	IT Software Maint	IT Software Maintenance - Allowable F&A **ISS Approval Required Prior to Purchase**	Maintenance agreements for software when **purchased** as a separate line item from the hardware/software. Do **not** include maintenance that is part of the warrant for initial purchase of the product.	Excludes multi-year pre-paid agreements.
52301110	IT Sft Mnt MtYr Pre	IT Software Maintenance Agreements Multi-Year Prepay - Allowable F&A **ISS Approval Required Prior to Purchase**	Multi-year prepaid software maintenance agreements for IT equipment and software when purchased as a separate line item from the hardware/software. Do **not** include maintenance that is part of the warrant for initial purchase of the product	

EQUIPMENT - CAPITALIZED IT RELATED				
53402000	EQ-C-End-Usr-Per Dev	Equipment - Capitalized IT Related - End-User & Peripheral Devices - Allowable F&A **Research Approval Required***	For the **purchase** of any end-user IT device, having a fair market value of $5,000 or greater used for the purpose of individual computing Examples include, but are not limited to: • Computer lab machines • Desktop PCs • Laptops • Tablet computers • Smart phones (when computing capability surpasses voice capability) • e-Readers	For the **purchase** of any peripheral IT device, having a fair market value of $5,000 or greater, that is connected to a host computer, but not part of it. It expands the host's capabilities but does not form part of the core computer architecture. Peripherals are often, but not always, partially or completely dependent on the host
53403000	EQ-C-Network Equip	Equipment - Capitalized IT Related - Network Equipment - Allowable F&A **Research Approval Required***	The **purchase** of any IT equipment used to provide secure networking from the wall jack or wireless access point (WAP) back to the edge having a fair market value of $5,000 or greater Examples include, but are not limited to: • Routers • Switches • Hubs • Firewalls • Intrusion Prevention/Detection Appliances • Patch Panels Includes costs of maintenance/extended warranty plans if included in cost of equipment	Use 52330200 if leasing IT Network Equipment and the lease term is less than 12 months Use 52330400 if leasing IT Network Equipment and lease term is greater than 12 months
53401000	EQ-C-Compute-Storage	Equipment - Capitalized IT Related - Computer & Storage - Allowable F&A **Research Approval Required***	The **purchase** of any IT hardware system or appliance, having a fair market value of $5,000 or greater, used solely for the purpose of storing large amounts of data, most often for multiple users (SAN, NAS). Also includes parts used to increase the capability or capacity of these devices, such as additional drives, interface cards, etc.	

53405000	EQ-C-Video Devices	Equipment - Capitalized IT Related - Video Devices - Allowable F&A **Research Approval Required***	The **purchase** of any dedicated video communication or video security system having a fair market value of $5,000 or greater Examples include, but are not limited to: • Video Conference Room-Equipment • Security Cameras • Video servers (servers which can only be used for video - for others, use 53401000) • Digital video recorders/cameras Includes cost of maintenance/extended warranty plans if included in cost of equipment	Use 5340100 if Procurement Services Capitalized IT Related- Computer Servers & Storage Use 53402000 if Procurement Services internet conferencing using web cams and end-user devices Use 52330200 if leasing Capitalized Video Devices and lease term is less than 12 months Use 52330400 if leasing Capitalized Video Devices and lease term is greater than 12 months
53301000	EQ-C-Vehicles	Equipment - Capitalized - Vehicles -Allowable F&A **Research Approval Required***	Vehicles with a fair market value of $5,000 or greater per item, including freight	
53302000	EQ-C-Appliances	Equipment - Capitalized - Appliances - Allowable F&A **Research Approval Required***	Appliance with a fair market value of $5,000 or greater per item, including freight	
53305000	EQ-C-Machinery Equip	Equipment -Capitalized - Machinery Equipment - Allowable F&A **Research Approval Required***	Machinery equipment with a fair market value of $5,000 or greater per item, including freight	
53306000	EQ-C-Research-not IT	Equipment - Capitalized - Research Equipment not IT - Allowable F&A **Research Approval Required***	Research equipment (not IT equipment) with a fair market value of $5,000 or greater per item, including freight See the 5340xxxx series for IT equipment	
53307000	EQ-C-Heavy Equipment	Equipment - Capitalized - Heavy Equipment - Allowable F&A **Research Approval Required***	Heavy Equipment with a fair market value of $5,000 or greater per item, including freight	

53406000	EQ-C-Software	Equipment - Capitalized IT Related - Software - Allowable F&A **Research Approval Required***	The **purchase** of computer software, having a fair market value of $5,000 or greater, that is propriety in nature and is necessary for a capital equipment purchase to be functional should be included in the capital cost of the equipment. Costs associated with the acquisition of enterprise wide systems or PSU developed systems will be capitalized at the amount paid for the software. An enterprise wide system is defined as an "Enterprise Resource Planning" (ERP) system that is implemented campus or university wide and represents a major outlay for the University and will be titled to PSU unconditionally. Warranty, license, and extended maintenance expenses associated with the software are to be treated as non-capital expenses subject to F&A. For additional information, refer to Procedure CR2019 Accounting for Capital Equipment	Complete the Software Request Form. Upon completion of the form, instructions will be provided on how to finalize the request Subscription licenses are non-capital no matter the cost (see 52300200 or 52300250 as appropriate) Use 52301100 or 52301110 (as appropriate) for software maintenance purchased as a separate line item Use 52330200 if leasing Capitalized IT Related Software and lease term is less than 12 months Use 52330400 if leasing Capitalized IT Related Software and lease term is 12 months or greater
UTILITIES & CUSTODIAL				
52810500	UT-Fuel-Oil - Gas	Utilities - Fuel Oil & Gas - Allowable F&A	Costs paid to external vendors for fuel oil and gas utilities	
52810700	UT-Cable Services	Utilities - Cable Services - Allowable F&A	Costs paid to external vendors for cable services	
52210800	Warehouse & Storage	Warehouse & Storage - Allowable F&A	Warehouse storage costs including temporary storage units	