

Frequently Used Spend Category Guide Updated 10/20/2023

Category/Expense Type Name	Workday Spend Category	Workday Spend Category Name	Suggested Use/Workday Description
DUES & FEES			
Dues & Membership Fees	SC275	Dues and memberships	Dues and membership fees paid to educational, business and athletic associations or societies.
Fees			
License Fees	SC371	License fees	Payments to the State of CT and other governmental units to cover professional license fees for doctors, architects, engineers, etc. Also the registration/training fee for exam required as part of the professional/licensure process.
Other Fees	SC266	Fee Expenses/Other	Fee Expenses/Other
Publishing Fees (Open Access only)	SC797	Publishing Fees	Article Processing Charge (APC), or Author Publishing Charge, is a fee charged to cover the cost of publication in an open access or hybrid open access publication (e.g., journal, books). In addition to article processing charges, the spend category may include book processing charge (BPC) or other charges that cover the costs of open access publishing.
Publishing Fees (Not Open Access)	SC289	Publishing Fees	Right charges or fees paid to cover article processing charges/capacity in a separate spend category for publishing in a journal, book, or other publication. These charges may include but are not limited to copyright clearance fees, copy editing fees, copy charges, abstract fees, and indexing fees.
Conference registration Fees	SC257	Conference & Seminar Attendance	Fees to attend meetings, conferences or seminars.
Copyright and Similar Fees Expense	SC208	Copyright and Similar Fees Expense	Fees for use of copyrighted materials, permissions and similar expenses (e.g. musical scores, drama/theater royalties to publishing house agents)
COURTESIES			
Purchases less than \$5,000			
Furniture	SC758	Supplies - Furniture	Furniture purchases and related supplies that are below the University's capitalizable threshold. Sponsored awards must refer to their awarding agency on cost-allowability requirements.
Computers	SC583	Supplies - Equipment	Supplies associated with equipment and the related maintenance. Includes equipment purchases that are below the University's capitalizable threshold. Equipment, computer, caging - may NOT be used for furniture.
Capital Purchases greater than \$5,000			
Computers	SC625	Equipment - Computer - Asset	Asset purchases that are Equipment - Computer
Furniture	SC632	Equipment - Furniture - Asset Purchase	Asset purchases that are Equipment - Furniture
Equipment Rental			
General Equipment	SC262	Rental of Equipment	Rental charges for equipment rental
Rental of Photocopy Equipment	SC265	Rental of Photocopy Equipment	Rental charges for photocopying equipment.
Equipment maintenance	SC263	Maintenance of Equipment	Maintenance of Equipment
MATERIALS & SUPPLIES			
Periodicals & Books			
Periodicals & Books	SC139	Materials Periodical & Books	Subscriptions or purchases of newspapers, journals, magazines, books and other publications (including electronic format) which will not be incorporated into the University Library.
Supplies			
Retirement/farewell gift, sympathy fruit basket/flowers, shirts, caps, pins, etc.	SC297	Appreciation and Recognition	Cost of items to show favor toward someone, honor an occasion, or make a gesture of appreciation (e.g. retirement/farewell gift, sympathy fruit basket/flowers, shirts, caps, pins, etc.) Also for donations in lieu of flowers (Policy 3103.2)
Office Supplies	SC498	Supplies - Office	Cost of basic office and similar supplies. Provides the ability to perform central evaluation of supply contracts.
Furniture (less than \$5,000)	SC758	Supplies - Furniture	Furniture purchases and related supplies that are below the University's capitalizable threshold. Sponsored awards must refer to their awarding agency on cost-allowability requirements.
Computers (less than \$5,000) - Computer peripherals usually go under this spend category (keyboards, keyboards, hard drives etc.)	SC583	Supplies - Equipment	Supplies associated with equipment and the related maintenance. Includes equipment purchases that are below the University's capitalizable threshold. Equipment, computer, caging - may NOT be used for furniture.
Miscellaneous Supplies	SC178	Supplies - Other	Charges for supply costs not easily classified in any other expenditure type used for supply cost expenses.
Postage	SC179	Postage	Payments for stamps, metered postage and rental of postage meters and post office boxes.
SOFTWARE			
Professional Services- Software	SC231	Professional Services- Software	Payments for software consultations, installation, upgrade and maintenance.
Software Cloud License Supplies	SC185	Supplies- Software Cloud License	Licenses and subscriptions for cloud-based software packages. Not for cloud-based data storage. Not for purchased or to-be-hosted software.
Software License and Maintenance	SC639	Supplies- Software License and Maintenance	Cost of software license and maintenance agreements
Software Purchased	SC182	Supplies- Software Purchased	Purchase of complete software packages for computers, including licensing fees. Not for cloud-based licenses/subscriptions see SC185.
Websites, data storage (including cloud-based data storage), email, etc.	SC126	IT Services	IT services including websites, data storage, email, etc.
SERVICE SERVICES			
Design / Printing / Promotion			
Graphic Design Services, Photographic, Digital Imaging, Print / Copy Services	SC158	Printing, Copy and design Expense	Charges for printing, graphic design and photocopying services, including preproduction (e.g., typesetting) and finishing services (e.g., cutting, coloring and binding).
Services - General			
Freight, Shipping, and Delivery	SC204	Freight Shipping and Delivery	Freight charges including FEDEX and other delivery services, armored car and courier services
IT Services	SC126	IT Services	IT services including websites, data storage, email, etc.
Misc Services & Allowances	SC206	Services - Other	Charges for service costs not easily classified in any other expenditure type used for specific service expenses.
Recycling & Shredding Services	SC213	Recycling and Shredding	Costs associated with recycling, shredding and similar expenses.
Rental of Non-Vale Room	SC284	Rental - Building and Other Space	Rental charges for space and building not owned, but occupied by the University (permanently or semi-permanently - likely through operating lease). Also includes rentals of non-vale facilities for retreats, hotel rooms for functions, storage facilities, etc.
Rental of Equipment	SC262	Rental of Equipment	Rental charges for equipment rental
Rental of Photocopy Equipment	SC265	Rental of Photocopy Equipment	Rental charges for photocopying equipment.
Services - Professional			
Advertising and Promotion	SC214	Professional Services- Advertising and Promotion	Cost of advertising media and related costs. (Facebook Ads, Newspaper etc)
Book advertising and promotion	SC241	Book advertising and promotion	Costs incurred for the advertising and promotion of Books
Consulting Services	SC230	Professional Services-M&E Consulting	Fees for consulting services provided to the University.
Editing / Translation / Research Svcs	SC238	Data Editing Translation and Analysis	Fees for data management, data sets, and analysis. (e.g. translation services, biostatistician services, research services, on-line surveys, grant writing, etc.)
Software Services	SC231	Professional Services- Software	Payments for services related to the recruitment of students and employees.
Program and Event Fees & Services	SC215	Program and Event Fees and Services	Bundled cost associated with hosting special programs or events such as equipment and furniture rental, labor cost for staging the event, etc.
Training and development	SC229	Training and development	Training and development services (NOT provided by the Learning Center and/or other University units)
Medical Services Expense Other	SC093	Medical Services Expense Other	Charges for medical service costs not easily classified in any other expenditure type used for specific medical service cost expenses.
Misc Professional Services	SC236	Professional Services - Other	Payments to individuals or companies providing a service who are not employees of Yale, includes fees for portraits.
Research Services			
Field Research	SC220	Field Research Services	Payments to residents or citizens of a foreign country where research is being conducted for services such as research assistants, diggers, guides, security, etc.
Supplies-Research	SC423	Supplies-Research	Cost of supplies used in research - includes research that takes place inside or outside of a lab. (headphones, pencils, folders, toy, ETC)
Human Research Study participants	SC226	Human Research Payments	Payments made to human subjects involved in research studies (fMRI, PET, Qualtrics, Cloud Research, Turk Prime, ETC)
Study Subject Recruitment	SC212	Professional Services- Study Subject Recruitment	Expenses related to study subject recruitment (Use for food for subjects or if you bought something to buy to give to participants)
Research Services	SC225	Research Services	Services of technicians, firms or institutions providing laboratory analysis (including processing & preparation work) or bonded research services (that do not fit into specific service ETS). Not for patient care.
Study Participant Advance	SC348	Study Participant Advance	Advances for payments to study participants that can be replenished to original amount until the study is over. (Use for Spend Authorizations)
Meals & Food			
Group Meals and Food -not individual travel (Business Meals, Domestic)	SC249	Group Meals and Food -not individual travel	Group meals (business meals) and food other than kitchen and break-room supplies. Not for individual meals during business travel - search keyword "travel".
Food & Beverage (not a meal)	SC250	Kitchen & Breakroom Supplies	Kitchen and break-room supplies including but not limited to bottled water, water filtering service (e.g. provided by Poland Spring, Nestle Waters).
Meals during traveling, domestic	SC747	Travel - Domestic - Meals	Individual meals while traveling on University business within the United States (United States, Puerto Rico, U.S. Virgin Islands).
Meals during traveling, international	SC741	Travel - International - Meals	Individual meals while traveling on University business outside the United States (United States, Puerto Rico, U.S. Virgin Islands).
Domestic Per Diem Manual	SC747	Travel - Domestic - Meals	Individual meals while traveling on University business within the United States (United States, Puerto Rico, U.S. Virgin Islands).
International Per Diem Manual	SC741	Travel - International - Meals	Individual meals while traveling on University business outside the United States (United States, Puerto Rico, U.S. Virgin Islands).
TRAVEL & BUSINESS			
Conference & Seminar Fees			
Conference registration Fees (attending, not hosting)	SC257	Conference & Seminar Attendance	Fees to attend meetings, conferences or seminars.
Travel - Domestic Business			
Airfare, domestic	SC738	Travel - Domestic - Airfare	Airfare costs while traveling on University business within the United States (United States, Puerto Rico, U.S. Virgin Islands).
Lodging, domestic	SC746	Travel - Domestic - Lodging	Lodging expense while traveling on University business within the United States (United States, Puerto Rico, U.S. Virgin Islands).
Ground Transportation, domestic	SC745	Travel - Domestic - Transportation	Transportation expense while traveling on University business within the United States (United States, Puerto Rico, U.S. Virgin Islands). Includes rental car, mileage, cab, train, etc. Sponsored awards must refer to their awarding agency for definition of domestic and international.
Misc travel expenses, domestic (Baggage, WiFi, phone, internet charges etc.)	SC748	Travel - Domestic - Other	Other expenses while traveling on University business within the United States (United States, Puerto Rico, U.S. Virgin Islands).
Transportation, domestic, unallowable	SC749	Travel - Domestic - Unallowable	Business Class Flights (Any unallowable costs during travel outside the United States (United States, Puerto Rico, U.S. Virgin Islands). Includes costs in excess of the lowest available commercial discount airfare (coach or equivalent). These items must be separated and charged to this account.)
Travel - International Business			
Airfare, international	SC739	Travel - International - Airfare	Airfare costs while traveling on University business outside the United States (United States, Puerto Rico, U.S. Virgin Islands).
Lodging, international	SC742	Travel - International - Lodging	Lodging expense while traveling on University business outside the United States (United States, Puerto Rico, U.S. Virgin Islands).
Ground Transportation, international	SC740	Travel - International - Transportation	Transportation expense while traveling on University business outside the United States (United States, Puerto Rico, U.S. Virgin Islands). Includes rental car, mileage, cab, train, etc.
Misc travel expenses, international (Baggage, WiFi, phone, internet charges etc.)	SC743	Travel - International - Other	Other expenses while traveling on University business outside the United States (United States, Puerto Rico, U.S. Virgin Islands).
Transportation, international unallowable	SC744	Travel - International - Unallowable	Business Class Flights (Any unallowable costs, during travel outside the United States (United States, Puerto Rico, U.S. Virgin Islands). Includes costs in excess of the lowest available commercial discount airfare (coach or equivalent). These items must be separated and charged to this account.)
OTHER EXPENSES			
Entertainment & Alcohol	SC256	Entertainment and Alcohol Expense	Large spots/holiday function