

General Ledger (GL) Codes

Introduction

The general ledger is an accounting document that provides a general overview of an organization's financial transactions. An account, or general ledger (GL) code, is a number used to record business transactions in the general ledger. Boston University stores every general ledger (GL) code in the SAP system.

In this section you will find:

1. SPH GL Codes Short List
2. General Ledger (GL) Coding Principles
3. Quick Reference Guide - List of Common GL Codes



GENERAL LEDGER

Account: _____ Account No: _____

Sr. #	Date	Description	Code	Debit	Credit	Balance

Signature Accountant

Signature G.Manager

General Ledger Template

Helpful Links

BU's GL Income and Expense Account Descriptions

General Ledger (GL) Codes

1. SPH GL Codes Short List

At the School of Public Health we have developed a GL code short list to help our faculty and staff easily reference the accounts most commonly used when recording expenditures.

When looking to code travel and/or Pcard expenditures, departmental and interdepartmental transactions, purchasing, etc. please refer to the list below to find the most appropriate GL code to use.

This document may be searched for account numbers or keywords by using the 'Find' feature.

- For Windows, use CTRL+F
- For Mac, use COMMAND+F



General Ledger (GL) Codes

2. General Ledger (GL) Coding Principles

1. All General Ledger accounts have a 6-digit number
2. Leading digit of GL account number indicates

GL Account (6 Char)	
• 1xxxxx	Assets
• 2xxxxx	Liabilities
• 3xxxxx	Net Assets (Fund Bal)
• 4xxxxx	Revenue
• 5xxxxx	Expenses
• 8xxxxx	Allocations

3. Payroll related GL account numbers range from 500010 to 500560, plus these stipend GL's: 523100 & 523105
4. ISR's and FSR's are identified by leading digits = 89
5. When creating and coding shopping carts, disbursement forms and travel/pcard transactions, please remember to
 - A. Use the most appropriate GL code for the transaction(s)
 - B. Ensure that the correct Fund Center, Internal Order or Sponsored Program is being charged
 - C. Enter a meaningful text or description for each activity booked
 - D. Include attachments as appropriate
 - E. Periodically compare the transactions you recorded to what has posted in BU's Business Warehouse reports

Helpful Links

[Useful SAP Account Numbers and Doc Types](#)

List of common GL codes, by grouping

GL Group	Fed?	GL account number	GL account name	Dollars Limits	Definition
Equipment	Yes	510015	Computer Equipment	< \$5,000	Most laptop and desktop computers
	Yes	510100	Non-Capital/Minor Equipment	* Between \$1,000 to \$4,999.99 or * > \$5,000 if useful life is less than 1 year	Any article of non-expendable, tangible property within \$ threshold Includes: - Purchase and installation of office equipment, - Video equipment that is permanently installed, projector etc. - Delivery and installation costs
	Yes	571400	Capital Equipment	* > \$5,000 and useful life is more than 1 year	For tangible property that does not become a permanent part of a building. Includes: - Purchase and installation of office equipment or a capital lease buyout of \$5,000 or more, - Delivery and installation costs
General Computer Expenses	Yes	515009	Contracted Services- Hardware Maint		For contracted services in relation to computer hardware
	Yes	515010	Contracted Services- Software Maint		For contracted services for software maintenance
	Yes	516200	Software License		Software and ongoing software license costs
Materials And Supplies	No	510020	Consumable Supplies - Coffee/Water Servi		Coffee, bottled water, and other similarly consumable supplies
	No	510030	Consumable Supplies - Office		Pads, paper, pens, pencils, cleaners
	Yes	510040	Consumable Supplies - Research Laborator		Small laboratory equipment (not including electronic parts) Includes: - Nitrogen, Carbon Dioxide, Tungsten, lamps, gauges, meters, lenses, culture dishes, and; - All related supplies used in laboratory testing, teaching or research.
	Yes	510050	Consumable Supplies - Research-Animal Re		Research animals & related supplies: food, bedding, and per diems
	No	510060	Consumable Supplies - Promotional Items		Marketing Material: Mugs, T-shirts, etc.
	Yes	513400	Non-Library - Books & Periodicals		Books & periodicals
Other Operating Expenses	Yes	511900	Postage & Mail Service		Stamps and US post office expenses
	Yes	511930	Postage & Mail - Freight & Shipping		FEDEX, DHL, UPS - heavy freight and shipping costs
	Yes	513000	Reproduction And Printing		Kinkos, printing companies, posters, business cards
	No	513940	Dues & Membership		Fees paid to organizations for University purposes. Exclude: - Conference registration fees (use GL account 513900).
	No	516020	Donations/Contributions - Unallowable		Donations and contributions made by the University to others
	No	516050	Entertainment - Unallowable		Musician, student outing expenses, sporting events, meals, rentals, holiday parties expenses (including catering), retirement or baby shower parties, transportation, and gratuities.
	No	516060	Gifts- Unallowable		Greeting Cards, and Gifts to employees
	No	516080	Flowers- Unallowable		Flower arrangements
	Yes	535200	Study Subject Payments		Payments to human subjects participating in a research study
Telecom	No	511500	Telecomm Equipment - Landline		Telecom landline equipment & usage charges. Includes Telecom overhead
	No	511510	Telecom Usage - Mobile Device		Telecom cellphones and other mobile devices. Includes Telecom overhead
Subcontracts	Yes	517510	Subcontracts <\$25,000		For subaward agreements subject to Facilities and Administration (F&A) cost recovery charges; generally the first \$25,000 in charges.
	Yes	517520	Subcontracts > \$25,000		All expenditures for subaward agreements not subject to Facilities and Administration (F&A) cost recovery, generally in excess of \$25,000 in charges.

List of common GL codes, by grouping (continued)

GL Group	Fed?	GL account number	GL account name	Dollars Limits	Definition
Travel	Yes	509001	Recruitment Expenses Travel		Travel expenses relating to recruitment of faculty, staff, and students
	Yes	509002	Moving/Relocation Expenses		Moving and relocation costs
	Yes	513500	Travel - Domestic		Travel involving an overnight stay or transport via common carrier. Includes: - Travel expenses allowed under the BU travel policy (airfare, all ground transportation, meals, lodging and conference registration fees). Domestic travel: travel within and between the United States, its territories and possessions and Canada. For an employee permanently located in another country, travel within that country is charged as domestic.
	No	513510	Travel - Domestic - Unallowable		First Class Travel (see Travel and Business Expenses Guidelines) See definition of 513500, Use this GL for similar costs where the cost is not allowable for recovery from a sponsored award
	Yes	513700	Travel - Foreign		Used for travel expenses outside of the United States, its territories and possessions, and Canada. United States Flag air carriers must be used unless advanced written approval is received from Research Accounting (353-4555)
	No	513710	Travel - Foreign Unallowable		See definition of 513700. Use this GL for similar costs where the cost is not allowable for recovery from a sponsor (first class travel, for example).
	Yes	513900	Conference Fees Paid		Conference and seminar registration fees
	Yes	513910	Meeting Expense-Staff/Business Meetings		For meetings in connection with University business. Includes travel to meetings when not accompanied by an overnight stay or on a common carrier. Includes: - Uber, Lyft, taxi companies, professional development meetings (when training is relevant to the sponsored award/federal contract) Excludes: - Coffee, water, and other office refreshments and other meeting expenses not allowable as a direct charge to a federal grant or contract; for these costs use 513920.
	No	513920	Meeting Expense-Unallowable		For meeting costs not allowable on sponsored grants and contracts. Includes: - Department retreat, professional development meetings, Uber, Lyft, room rentals, travel to meetings when not accompanied by an overnight stay or on a common carrier. - Coffee, water, and other office refreshments and other meeting expenses not allowable as a direct charge to a federal grant or contract.
Professional And Contracted Services	Yes	500740	Honoraria - Us Citizen		Payment to Guest lecturers invited to attend a class, participate in a presentation, or provide a public lecture on a one-time basis.
	Yes	500745	Honoraria - Foreign		Payments to Guest Lecturers invited to attend a class, participate in a presentation, or provide a public lecture on a one-time basis. Payments to nonresident aliens must be paid through Payroll and withholding may be required depending on treaty status.
	No	515003	Contracted Services-Temporary Help Agen		For the cost of services retained through a temporary help agency
	Yes	515005	Contracted Services-Equipment Maint/Rep		For contracted services in relation to equipment maintenance and repair other than computing; see 515009 for computing hardware maintenance costs
	Yes	515015	Contracted Services-Consulting		For consulting services
	No	516010	Advertising/Public Relations - Unallowab		Advertising and public relations costs
	No	518020	Catering Services		Catering services
Parking	Yes	890188	ISR: BUMC PRKG COUPN		BUMC Parking Courtesy Coupons
F&A Reclass	Yes	860102	F & A External Corrections		F&A expense allocation -- external; corrections to calculated rate

* Unallowable does not mean that the SPH is not allowed to incur these costs; it simply means the government is not willing to pay for them, either directly or indirectly, through government contracts.