

| ET | ET Name | Description |
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| 011001 | Operating Cash | To record deposit of all cash receipts, excluding investment income or deposits. To record cash disbursements to pay vendors and employee expense reimbursements, and to fund payroll or other bank accounts. |
| 012001 | Petty Cash | Minimal cash available to departments for meeting current operating needs. Reimbursements for expenditures are made on an imprest basis from the operating cash account (011001). |
| 031301 | Clinical Drug Trials Rec | To record receivables due from clinical drug trial sponsors for expenses charged to a clinical source (CLINL 44000) |
| 032101 | Student Receivable | Amounts owed by students' on their bursar's account. Includes: term bills, fees, fines, board extras, service charges and credits for loans, scholarships and cash receipts. |
| 033101 | Med Services Receivable-OPS | Amounts owed from services rendered to patients by the Medical School Office of Professional Services, Diagnostic Radiology, Yale Psychiatric Institute or other medical areas. |
| 033201 | Allow. for Med Fee Adj-OPS | Allowance for medical fees billed by the Office of Professional Services. This account is credited to set up the allowance with the offsetting debit to 444401 and 444501. When the specific accounts receivable is adjusted this account is debited and the |
| 033250 | Allow. For Med Fee Discounts - OPS | Allowance for medical fee discounts. |
| 033301 | Allow. for Doubtful Acct-Medical-OPS | Allowance for medical receivables billed by the OPS, YPI and other medical areas estimated to be uncollectible. This account is credited to set up the allowance with the offsetting debit to 444601 and 444701. When the specific accounts receivable is adj |
| 033401 | Unapplied Cash-Med Svces-OPS | Amounts received on medical services receivable which have not yet been applied to the specific accounts receivable. |
| 033501 | Cash Clearing-OPS | Account to record initial receipt of cash. |
| 034101 | Travel Advance | Amounts advanced by the University to employees and others for travel or other expenses. This account is credited when the employee submits their expense report and/or returns the unused portion fo the advance. |
| 034151 | Expense Advance | No Description |
| 034161 | Employee Expense Receivable | Used to separate personal expenses while traveling on University business. |
| 034201 | Salary & Vacation Advance | Payroll advances made to employees. |
| 034301 | Deposits | Initial payments made that are usually required by contract. |
| 034401 | Dishonored Checks | Amounts due from makers of dishonored checks. |
| 034501 | Amounts Due from Institutions | Amounts due from outside institutions. |
| 034601 | Other Receivables | Amounts due from individuals and organizations not classified in other receivable accounts. |
| 034610 | Health Receivable - Med B | To hold Med B payments made by the University on behalf of Post-retirement plan. Replaces the use of expenditure type 737100 for this purpose. |
| 034620 | Health Receivable - Retiree Costs | To hold retiree health payments made by the University on behalf of the Post-retirement plan. Replaces the use of expenditure type 737200 for this purpose. |
| 034701 | ADA - Non Medical | Allowance for doubtful accounts for non medical accounts receivable estimated to be uncollectible. |
| 034801 | Unapplied A/R-Other | Amounts received in payment of other receivables not yet applied to specific accounts receivable. |
| 034901 | Unbilled A/R-Other | To record accounts receivable for services/goods rendered but not yet billed. |
| 037101 | Alumni Fund Receivable | Pledges due from alumni as part of the fundraising effort by the Yale Alumni Fund. |
| 037201 | Contributions Receivable - Operating | Pledges due from alumni not relating to the Alumni Fund. |
| 037202 | Contributions Receivable - Financial | Pledges due from alumni not relating to the Alumni Fund - financial. |
| 037203 | Contributions Receivable - Physical | Pledges due from alumni not relating to the Alumni Fund - physical. |
| 037301 | Allow. for Doubtful Acct-Alumni | Allowance for pledges deemed to be uncollectible - alumni fund only. |
| 037401 | Allow. for Doubtful Acct-Contrib. | Allowance for pledges deemed to be uncollectible - all except alumni fund. |
| 071101 | Stafford Loan Program | Student loan notes receivable relating to the Stafford Loan Program. |
| 071201 | Perkins Loan Program | Student loan notes receivable relating to the Perkins Loan Program. |
| 071301 | Tuition Postponement Option Plan | Student loan notes receivable relating to the TPO/CRO Program. |
| 071401 | Other Student Loan Notes Rec | Other student loan notes receivable. |

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| 071501 | Accrued Interest Receivable | Year end accrual of interest receivable from students on all student loans. Represents interest earned by the University, but not yet paid by students at year end. |
| 071601 | Insurance Receivable | Insurance costs owed by students under the TPO/CRO loan programs. |
| 071701 | Allowance for Doubtful Accounts | Amount of student loan notes estimated to be uncollectible. |
| 072001 | Other Notes Receivable | Amounts due from other sources not specifically identified in other receivable accounts. Includes: loans to faculty and employees under special circumstances. |
| 072002 | Notes Receivable-Market Value Adj | To adjust the original basis in notes receivable to market value based on changes in interest rates or other market conditions. |
| 102001 | Prepaid Expense | Payments made for services to be performed or goods to be received in the future. |
| 103101 | Dining Hall Supplies | Dining Halls supply inventory |
| 103201 | Microcomputer | Microcomputer stock. |
| 103301 | Chemicals | Chemical inventory |
| 103401 | Trade Supplies | Trade supplies |
| 103501 | Yale Press | Inventory at Yale Press |
| 103601 | Other Materials & Supplies | Other materials and supplies. |
| 133101 | Equipment | To record the cost of equipment owned by the University. |
| 134001 | Other Assets | Other assets not classified under other asset categories. |
| 205001 | Med Svces Refund | Amounts owed to patients for refunds on medical services provided. |
| 209001 | Other Payables | To record payables which are not classified under other payable accounts. |
| 214001 | CT State Sales Tax | CT Sales and Use tax collected by the University on the sale of goods and/or services not exempt from CT sales and use tax. The University is required to remit the tax collected to the CT Department of Revenue Services on a monthly basis. |
| 231301 | Clinical Drug Trial Advances | Credited for cash or monies received from agencies for clinical trials. Debited at year end to clear related receivables accounts (031301 - Clinical Drug Trials Receivable). |
| 233301 | Other Advances | To record monies collected by the University which are not yet considered income to the University. |
| 235101 | Alumni Fund | No Description |
| 236101 | Alumni Fund | No Description |
| 236201 | Class Gifts | No Description |
| 236301 | Pledges | No Description |
| 257101 | Other Notes Payable | Other bonds and notes payable. |
| 257201 | Other Notes-Student Loans | Other bonds and notes payable related to student loan borrowing. |
| 258101 | Capital Lease Obligations | To establish the liability for future lease payments, the capital asset, related accumulated depreciation, and the related expenses, including depreciation expense and interest expense. |
| 351101 | Trans To/From Gen Funds | Transfers of prior year accumulated fund balance to cover a current year activity or a prior year deficit. Used with source groups GENAP, SPPRO, and POOLS (00001-00050, except for 0040xx and 0041xx), (00051-00090), (97001-97099) . |
| 351105 | Transfer To/From TVP | Transfer of accumulated vacation pay when an employee changes departments within the University. |
| 351106 | Trans to/from a YSM Department | To record General Fund transfers between departments within the YSM division. |
| 351107 | Trans Within a YSM Department | To record General Fund Transfers between organizations within a department, within the YSM Division. |
| 351201 | Trans To/From Expendable Gifts-Operating | Transfer of prior year accumulated expendable gift fund balance to cover a current year activity or a prior year deficit. Used with source group EXPOP (50000-59999). |
| 351251 | Trans To/From Expendable Gifts-Physical Capital | Transfers of expendable gift - physical capital funds to/from other accounts. Use with source group EXPPC. |
| 351252 | Trans From Endow Inc To EXPPC | No Description |
| 351301 | Trans To/From Designated-Operating Reserves | Transfers of prior year accumulated designated - operating fund balance to cover a current year activity or a prior year deficit. Use with source group DESOP (70000-71999, 73000-74999). |
| 351351 | Trans To/From Designated-Capital Improvements | Transfers of prior year accumulated designated - capital improvements fund balance to cover a current year activity or a prior year deficit. Use with source group DESC1 (72000-72999). |
| 351352 | Trans From Endow Inc to DESC1 | No Description |

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| 351401 | Trans To/From Student Loans | Transfers of student loan funds to/from other accounts. Use with source group SLOAN. |
| 351501 | Trans To/From Endow Income | Transfers of prior year accumulated endowment income to cover a current year activity or a prior year deficit. Use with source group ENDOW(00100-29999). |
| 411101 | Tuition | To record tuition income only. Room, board and fees recorded separately. |
| 411102 | Tuition Allocation | Used to allocate current year tuition income. |
| 411201 | Fees | To record fees charged to students for health services, use of facilities or equipment, course changes, bonding services etc. |
| 415001 | Board | Board contract income from students or other individuals. |
| 416101 | Rental Fees-Students | Rental income from students for use of dormitories and apartments. |
| 416201 | Rental Fees-Others | Rental income from persons other than students for use of dormitories and apartments. |
| 423001 | Clinical Drug Trials-Direct Income | Payments received in support of clinical drug trials. |
| 424001 | VA - Research | To record research income from the VA and be compatible with YSM Financial Operations line of business costing. |
| 441101 | YHP Premiums | Income from premiums for all individuals covered by the Yale Health Plan. |
| 441201 | YHP Worker's Comp | Recovery of Yale Health Plan costs from outside worker's compensation plans. |
| 441301 | YHP Hospitalization | Income from student fees for Yale Health Plan hospitalization coverage. |
| 441401 | YHP Medicare Fees | Income from fees charged to Medicare patients of the Yale Health Plan. |
| 441501 | YHP No Fault Ins Recovery | Recovery of Yale Health Plan costs from no-fault automobile insurance coverage. |
| 441601 | YHP Subrogation Recovery | Recovery of Yale Health Plan costs from settlement of third party liability claims. |
| 442101 | Affiliated Hospitals | Income from Medical School professors teaching at area hospitals affiliated with the University. |
| 442201 | YNHH Services | Medical income billed and collected by Yale New Haven Hospital for patient care fees and services provided by the University. Monies are transferred by the hospital to the University. |
| 442301 | YNHH Salary Income | Revenue from YNHH for Yale Medical School personnel. |
| 444101 | Distrib Patient Care Fees-OPS | Medical Income for patient care fees and services from the Office of Professional Services. |
| 444102 | Distrib Patient Care Fees-Transfer Account | To transfer patient care fees from non-YSM internal sources to contra-asset for distribution. |
| 444103 | IDX Drugs and Devices Income | To identify patient income through IDX for drugs and medical devices. |
| 444201 | Distrib Patient Care Fees | Medical income from patient care fees and services provided by professional employees of the University (excluding: OPS and YNHH). |
| 445001 | Clinical Contractual Services Income | To record medical services contractual income not included in other object codes |
| 446001 | Other Med Svces income | Other medical services income not classified above. |
| 447001 | VA - Clinical Income | Clinical income earned from services provided to VA Hospital. |
| 451106 | Restricted Current Use Gifts Reclass (Dr) | To be used to move current year income in restricted current use gift accounts |
| 451107 | Restricted Current Use Gifts Reclass (Cr) | To be used to move current year income in restricted current use gift accounts |
| 469206 | Alloc Curr Year Spend Distr-By Dept (Dr) | To show allocation of current year's spending distribution under revenue instead of fund transfers; reserved for use by Departments |
| 469207 | Alloc Curr Year Spend Distr-By Dept (Cr) | To show allocation of current year's spending distribution under revenue instead of fund transfers; reserved for use by Departments |
| 471101 | Food & Food Services | Income resulting from sale of food or provision of food services to guests, employees or student or other organizations. |
| 471102 | Cafeteria Sales | Income resulting from the sale of food and beverage in University cafeterias to guests/employees |
| 471103 | External Catering Sales | To be able to distinguish external catering income from regular cafeteria income currently using 471101 Food & Food Services. |
| 471201 | Alcohol | Income resulting from the sale of alcohol to guests/employees. |
| 471301 | Publications | Income from sales of University publications (including language publications, alumni directories, history of Yale etc.) |
| 471401 | Utilities | Income from the sale of utility service (heat, air conditioning, electricity or water) to outside organizations or individuals. |

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| 471501 | Sale of Materials | Income from sales of materials (including: post cards, souvenirs, brochures, books etc.). |
| 471601 | Royalty Income | Royalty income received on a patent, copyright or property for the use of it or the right to act under it. |
| 471602 | Royalty Income Reclass | To allocate royalty income received under expenditure type 471601 |
| 472101 | Service Charges | Income received for providing transcripts of student records, moving student furniture, providing computer services to outside organizations |
| 472201 | Athletic Admissions | Income received from athletic events. |
| 472301 | Parking | Income received from use of University owned parking lots. |
| 472401 | Telephone | Income earned from use of University telephone service and related facilities by outside individuals and organizations. |
| 472501 | Applications Fees | Fees paid by applicants seeking admission to the University. |
| 472601 | Other Admissions Receipts | Income received from admissions to concerts, lectures, movies, exhibitions (for athletic events - use 472201). |
| 472602 | Subscription Ticket Sales | Sales of tickets sold as "subscriptions" to an entire season of Chamber Music Series concerts |
| 472701 | Professional Fees | Professional services provided to outside individuals and organizations (other than medical) rendered by employees of the University as part of their duties as a University employee. |
| 472801 | Use/enrollment Fees | Income earned from fees charged for use of University facilities such as the golf course, gymnasium, hockey rink, etc. Enrollment fees for University sponsored organizations. Receipts for participation in meetings or programs sponsored by schools or dep |
| 472901 | Occupancy Revenue | Revenue for space/building rental(s) to outside organizations/entities |
| 477001 | Other Income | Other income earned by the University (includes commissions, sale of programs, other interest income etc.) |
| 477050 | Other Income - ISI Premium - External | To record and thereby track premiums charged by internal Service Providers to their external customers. To be compliant with federal regulations relating to premiums. |
| 477051 | Other Income - ISI Discounts - External | To record and thereby track discounts given by internal service providers to their external customers. This will help to ensure that we are compliant with federal regulations relating to discounts. |
| 477201 | VA - Education | For VA payments to YSM for Residents training. To differentiate from sponsored agreement income and allow line of business costing. |
| 477301 | Income Reclass DR | To be used for movement of current year accumulated income |
| 477302 | Income Reclass CR | To be used for movement of current year accumulated income |
| 477601 | Contractual Service Agreements | To segregate income generated from Contractual Service Agreements to enable assessment at 15% rate.(e.g. Hospital evaluations). |
| 477701 | VA Research Service Income | Fees for non medical services provided to VA |
| 479001 | Miscellaneous Income 1 | For department use to classify miscellaneous income. Please verify that an existing specific Revenue code is not applicable prior to choosing this code. Not to be used by Medical School. |
| 479002 | Miscellaneous Income 2 | For department use to classify miscellaneous income. Please verify that an existing specific Revenue code is not applicable prior to choosing this code. Not to be used by Medical School. |
| 479003 | Miscellaneous Income 3 | For department use to classify miscellaneous income. Please verify that an existing specific Revenue code is not applicable prior to choosing this code. Not to be used by Medical School. |
| 479004 | Miscellaneous Income 4 | For department use to classify miscellaneous income. Please verify that an existing specific Revenue code is not applicable prior to choosing this code. Not to be used by Medical School. |
| 479005 | Miscellaneous Income 5 | For department use to classify miscellaneous income. Please verify that an existing specific Revenue code is not applicable prior to choosing this code. Not to be used by Medical School. |
| 479006 | Miscellaneous Income 6 | For department use to classify miscellaneous income. Please verify that an existing specific Revenue code is not applicable prior to choosing this code. Not to be used by Medical School. |
| 479007 | Miscellaneous Income 7 | For department use to classify miscellaneous income. Please verify that an existing specific Revenue code is not applicable prior to choosing this code. Not to be used by Medical School. |
| 479008 | Miscellaneous Income 8 | For department use to classify miscellaneous income. Please verify that an existing specific Revenue code is not applicable prior to choosing this code. Not to be used by Medical School. |

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| 479009 | Miscellaneous Income 9 | For department use to classify miscellaneous income. Please verify that an existing specific Revenue code is not applicable prior to choosing this code. Not to be used by Medical School. |
| 510001 | Internal Service Income | Interdepartmental credits for services includes: data processing, professional fees, printing, photocopying, medical fees, custodial, catering, telephone, employee health, shop, rentals, supplies, food, animals and animal food. |
| 510002 | Yale University Health Services Internal Income | To record Internal income for medical services provided to University Health services. |
| 510003 | Medical School Network Access | No Description |
| 510004 | Dining Services Internal Svc Contra Income | To account for discounts provided to Dining Service Customers. |
| 510005 | Internal Catering Income | To be able to distinguish internal catering income form internal "walk through the line" meal billing and internal summer conference income. |
| 510006 | Internal Summer Conference Income | To be able to distinguish internal conference income (summer conferences) from internal "walk through" meal billing and internal catering income. |
| 510007 | ISI Contra Account | To record and thereby track discounts given by Internal Service Providers to their internal customers. To be compliant with federal regulations relating to discounts. |
| 510008 | ISI Revenue Surcharges | To record and thereby track surcharges above the federally calculated rates charged by internal service providers to their internal non sponsored customers, to be compliant with federal regulations. |
| 510009 | Internal Service Income - Non-Registered ISP | "Recharge Center revenue generated outside the ISP department that totals <\$10,000, annually. No charges are allowed to sponsored awards". |
| 510010 | Internal Service Income - Clinical Trials | To record internal revenue for products or services provided to approved clinical trials conducted by University Principle Investigators at University Facilities. |
| 510011 | Internal Medical Services Income | To record internal income from medical services provided to University Departments other than YUHS. |
| 510101 | Internal Service Income Ins & Equip | Interdepartmental credits for insurance and equipment. |
| 522201 | OEHS Expense Recovery | To account for the recovery of OEHS costs incurred by OEHS and allocated to other departments. |
| 522301 | Service Costs Recovered from MFDO | To account for the internal charges to MFDO for services which fall outside the ISP transaction scope. |
| 711100 | Faculty Salary-Tenured | Salaries for ladder faculty with tenure. |
| 711200 | Faculty Salary-NonTenured | Salaries of ladder faculty without tenure. |
| 711300 | Faculty Salary-NonLadder | Salaries of non ladder faculty (regular faculty salaries not included in 711100 or 711200) |
| 711350 | Faculty NonLadder LOA | Used for non ladder faculty members on leave of absence receiving Yale salary. Fringe Benefits are not assessed. |
| 711360 | Faculty NonLadder LOA with Outside Funding | Used for non ladder faculty members on leave of absence receiving Yale salary being funded from an outside source. Fringe Benefits are not assessed. |
| 711400 | Faculty Salary-Summer | Payments to faculty for summer research or teaching. |
| 711500 | Faculty Tenured LOA | Payments to tenured faculty while on scholarly leave. Scholarly leave includes senior faculty fellowships, triennial leaves and sabbaticals (Not subject to fringe benefit assessments) |
| 711550 | Faculty Tenured LOA with Outside Funding | Used for tenured faculty members on leave of absence receiving Yale salary being funded from an outside source. Fringe Benefits are not assessed. |
| 711600 | Faculty Ladder LOA | Payments to ladder faculty on Morse, Mellon or scholarly leave. (Not subject to fringe benefits assessments) |
| 711650 | Faculty Ladder LOA with Outside Funding | Used for ladder faculty members on leave of absence receiving Yale salary being funded from an outside source. Fringe Benefits are not assessed. |
| 711700 | Faculty Salary-Asst Instructors | Salaries of assistant instructors not registered with Graduate School (Not subject to fringe benefit assessments) |
| 711800 | Faculty Salary-Special | Special salary payments to non-medical school faculty, includes extra compensation and bonuses. |
| 711900 | Faculty Salary-Other w/fringe | Historical account - not to be used. |
| 711950 | Faculty Salary-Post Doc Associate | Payments to postdoctoral appointees who are paid from Yale administered research grants or contracts. |

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| 712000 | Faculty Salary-Other w/o fringe | Salaries for other types of faculty not subject to fringe benefit assessments, includes graduate student fellowship or scholarship grants designated for teaching |
| 712050 | Faculty Salary-Non payroll Loan Forgiveness w/o fringe | Loan forgiveness for faculty; not a salary expenditure type. |
| 712110 | Med Sch Fac Incentive Comp | Bonus and Incentive Pay to YSM Faculty |
| 712150 | Med Fac Recurring Incentive Comp | To match extra comp/incentive expenditure types one for one with earnings elements for extra comp/incentive pay to clarify business rules, ease of use and better reporting. |
| 712210 | Med Sch Faculty Extra Comp | Add'l pay (e.g. On-call pay, add'l shift pay, etc). to YSM Faculty |
| 712211 | Med Sch Affil Hosp Pay - Faculty | To track Affiliated Hospital payments which are currently grouped in with One Time Extra Comp. To establish a one to one relationship with the earnings element and the expenditure type for these faculty add'l comp payments. |
| 712220 | Med Faculty Salaries Over Pension Cap | To track faculty salaries over the Pension Retirement Cap - Med Use Only |
| 712230 | Med Fac Recurring Extra Comp | To match extra comp/incentive expenditure types one for one with earnings elements for extra comp/incentive pay to clarify business rules, ease of use and better reporting. |
| 712250 | Med Sch Add'l Pay w/Fringe | Extra compensation to medical school faculty for clinical service. Subject to Part-time fringe |
| 712251 | Med Sch Affil Hosp Pay - Other | To track Affiliated Hospital payments issued to part-time faculty and Postdoc fellows that are currently grouped with one-time extra comp payments. To establish a one to one relationship between the earnings element and the expenditure type for these facu |
| 712300 | Faculty Salary-Unallowable | Portion of faculty salaries which are considered unallowable under OMB Circular A-21, includes alumni investment, commencement and fund raising activities. |
| 721000 | Staff M&P | Regular salaries of employees classified as Managerial & Professional (M&P), also includes residential college deans and academic administrators designated by the provost's office. |
| 721100 | Compensated Absences | To record compensation expense for earned vacation days for M&P, C&T and S&M employees. Related liability account is Other Benefits (227001). (Used only by Financial Reporting). |
| 721200 | Staff M&P - No Fringe | To account for salary payments to Staff M&P that are not subject to fringe benefit assessments. |
| 721300 | Staff M&P - Overtime | To easily identify Overtime payments to M&P Staff. |
| 722100 | Staff C&T | Regular salaries of employees classified as Clerical and Technical (C&T) and represented by Local 34. |
| 722200 | Staff C&T Exclude | Historical account - not to be used. |
| 722300 | Staff C&T Overtime | Payments to C&T employees for hours worked in excess of normal time. |
| 722400 | Staff C&T Taxable Tips | C&T taxable tips (Not subject to fringe benefit assessments) |
| 723100 | Staff S&M Direct Wages | Wages paid to hourly Service & Maintenance employees, represented by Local 35. |
| 723200 | Staff S&M IndirectWages | Payments for non productive time to hourly Service & Maintenance employees, represented by Local 35. |
| 723300 | Staff S&M Overtime | Payments to S&M employees for hours worked in excess of normal time. |
| 724200 | Casual Employee | Hourly wages paid to casual employees. |
| 724300 | Salary Continuation | Dismissal payments to former employees |
| 724400 | Interim Employment Pool | Historical account - not to be used. |
| 724500 | Staff-Unallowable | Portion of staff salaries or wages, which are considered unallowable under OMB Circular A-21, includes alumni investment, commencement and fund raising activities. |
| 724600 | Staff-Other | Extra compensation to employees for special services or incentive programs. |
| 724700 | Labor Default Expense | Default labor expense account used by Labor Distribution System on organizational default labor schedules. This account should always be overridden by auto population of expenditure type rules before it leaves Labor Distribution. |
| 724800 | Staff - Other Taxable Tips | Taxable tips not subject to fringe - usually used for Casual employees |
| 725100 | Student Research Asst | Payments to Graduate Students working as assistants in research. (Not subject to fringe benefit assessments) |
| 725200 | Student Instructor | Salaries of student teaching assistants. (Not subject to fringe benefit assessments) |

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| 725300 | Student-All Hourly | Payments to Yale students made through the time entry system for hourly wages (and other salary payments not covered elsewhere in the chart of accounts). (Not subject to fringe benefit assessments) |
| 725700 | Student - Fellowship Teaching | The charging of student salaries to be used with the Fellowship Teaching Element. |
| 811000 | Stipend-Graduate Student | Financial aid payments other than tuition costs to students in graduate and professional schools. |
| 811100 | Stipend-Non Yale Student | Stipend payments to non-students (not enrolled at Yale). |
| 812000 | Stipend-Post Doc | Financial aid payments to post-doctoral fellows in graduate and professional schools. |
| 813000 | Tuition Discount | Support of tuition costs by the University for students in the graduate and professional schools, includes allowance for the dependents of faculty and staff members engaged in research. This account is discounted from tuition revenue on the University fi |
| 813001 | Tuition Discount / Non Taxable | Non taxable tuition costs for students in the graduate and professional schools supported by the University. |
| 814000 | Stipend-Undergraduate Student | Fellowship stipends for undergraduate students |
| 820100 | Chemicals | Cost of chemical purchases; see also 822101. |
| 820200 | Radiosotopes | Cost of all radioisotope purchases |
| 820300 | 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. |
| 820400 | Film, Slides, Tapes & Recordings | Films, slides, tapes, recordings and materials and supplies for developing these items, which are not to be incorporated into the University Library. |
| 820500 | Materials for Bldgs & Grounds | Operating and repair materials for buildings and grounds; includes cost of lost or new keys |
| 820600 | Equipment - Other Minor < capamt | Other minor equipment costing under \$5,000 per item not described elsewhere (820610, 820620); see MR8800 for equipment equal to or exceeding this amount |
| 820601 | Animal Caging | The purchase of animal cages under \$5,000 by YARC. A subset of minor equipment. |
| 820610 | Equipment - Computers < cap amt | Computers and computing equipment costing less than \$5,000 per component; for costs equal or over use ET 881100 |
| 820620 | Furniture Cost < cap amt | Furniture and furnishings costing less than \$5,000 per item; for costs equal or over use ET 881300 |
| 820630 | Athletic Equipment | To track purchases for Athletics Division under specific expenditure type |
| 820700 | Animal Purchases | Live animals purchased from outside vendors for use in research work |
| 820701 | Animal Bedding | Animal bedding |
| 820702 | Animal Food | Animal food |
| 820703 | Animal Food Delivery | Animal food delivery |
| 820704 | Animal Service Charges | For use with YARC that will allow for easier reconciliation and transparency for PI's and ISP reporting |
| 820705 | Animal Per Diems | For use with YARC that will allow for easier reconciliation and transparency for PI's and ISP reporting |
| 820800 | Food & Beverage | Purchases of food and beverages not defined as catering or a business meal (see 832500 & 874000) |
| 820900 | Gas & Oil for Vehicles | Gasoline and oil for use in University owned vehicles. |
| 821000 | Supplies-Office | Purchase of general office supplies (pads, paper, pens, pencils, cleaners) from outside vendors or University stockrooms. |
| 821010 | Supplies-Office-Proc card | Office Supplies purchased on a purchasing card |
| 821100 | Discounts Taken | Cash discounts earned in payment of vendors invoice at earlier terms. |
| 821200 | Supplies-Laboratory | Small laboratory equipment, including tungsten, lamps, gauges, meters, lenses, culture dishes and all related supplies used in laboratory testing, teaching or research. Not including electronic parts. |
| 821210 | Supplies-Laboratory-Proc card | Laboratory Supplies purchased on a purchasing card |
| 821300 | Postage | Payments for stamps, metered postage and rental of postage meters. |
| 821400 | Supplies-Food Service | Paper and plastic bags, cups, napkins, dishes, foils, wrapping, utensils, candles, matches etc. |
| 821410 | Supplies - China, Glass & Silverware | Used by Dining Halls to record the cost of china, glass and silverware |
| 821500 | Supplies - Computer | Purchases of supplies used for computer and printer operations. Includes: printer toner, screen & keyboard cleaning supplies, diskettes, CD-ROMs. (charge paper to 821000) |
| 821600 | Supplies - Toner | Purchase of toner used in photocopy and fax machines |

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| 821700 | Supplies-Software | Purchase of complete software packages for computers. |
| 821800 | Inv adj/losses | Differences between book value and physical inventory value of stockroom materials and supplies. (Not for use by Dining Halls) |
| 822100 | Supplies-Misc | Supplies not defined by other supply related expenditure types includes electronic supplies and vehicle parts |
| 822101 | Disinfectant Detergents | Cleaning agents utilized by custodial and maintenance staff |
| 822102 | Equipment Maintenance Supplies | Supplies necessary for maintaining various machinery, electronics, etc. throughout campus; includes hand and power tools |
| 822103 | Personal Protective Clothing | Personal protection items such as: respirators, aprons, eye protection, gloves, hard hats, safety shoes, etc. |
| 822104 | Safety Supplies | Safety supplies such as spill kits, eye wash stations, first aid, shielding, etc. |
| 822200 | Theatrical Production Materials | Supplies used for costumes, lights, props, scenery and sound for theatrical productions. |
| 831100 | Telephone Rental | Cost of renting telephone equipment owned by Yale. |
| 831150 | Answering Service | Cost of telephone answering service. |
| 831200 | Telephone & Data Install | Cost of installing and moving telephone & Data equipment. |
| 831300 | Long Distance Network and Internet Charges | Cost of leasing long lines, including wide area networks, foreign exchange service, and internet charges. |
| 831400 | Long Distance Tolls | Cost of telephone toll calls (includes, use of toll authorization numbers, calling cards, direct dial long distance, collect calls, person to person, bill to third number, telegrams and foreign calls) |
| 831500 | Directory Listings | Charges by phone services rendered by non university entities. |
| 831600 | Purchased Telephone Equip | Cost of telephone equipment owned by the University. |
| 831650 | Beeper Rental | Cost of pager rental. |
| 831700 | YSM Supplemental Telecom Charge | Charge to Yale Medical School departments for use of the Medical School telephone network |
| 832200 | Photocopying | Cost of photocopying services provided by University internal service providers; (not rental of copiers or copier supplies); For G&C, see 833100 |
| 832300 | Services-Student | Printing of diplomas, field work charges and other student related documents. |
| 832400 | Services-Shop | Charges to departments for services performed by University science shops. |
| 832500 | Catering | Catering services provided by the Dining Halls and outside caterers for University functions. The cost of alcohol may be charged here only if the entire invoice is charged here. |
| 832600 | Non Yale Temp Emp | Amounts paid to outside employment agencies for temporary labor. |
| 832700 | Laundry | Outside laundry service and the rental of garments from the servicing vendor |
| 832710 | Uniform Service | To record uniform contractual service fee. |
| 832720 | Linen Service | To record linen rentals and supply service. |
| 832800 | Freight-Shipping & Transportation | Freight charges for federal express and other delivery services, armored car services. |
| 832850 | Mailing Services | Charges (other than postage) for mailing preparation services (e.g., inserting, addressing, sealing, metering). |
| 832900 | Print/Copy Services | Charges for printing and photocopying services, including preproduction (e.g., typesetting) and finishing services (e.g., cutting, collating and binding). |
| 833000 | Graphic Design Services | Charges for graphic design services for printed materials. |
| 833050 | Web Development Services | Charges for web site design, development and maintenance services. |
| 833075 | Photographic & Digital Imaging Services | Needed to segregate accounting for photographic and digital imaging services. |
| 833100 | Reprints | Reprints for use in research work on government grants and contracts. |
| 833150 | Copyright & Similar Fees | Identifies: Fees for use of copyrighted materials, permissions and similar expenses. |
| 833200 | Moving & Relocation | Cost of moving personal belongings of faculty, employees or students, charges for moving furniture and office equipment. |
| 833300 | Advertising, Public Relations | Cost of advertising media and related administrative costs, cost of maintaining community relations and promoting favorable relations with the community or public at large. In general, these costs are unallowable under A-21 rules. |
| 833500 | Honoraria | Payments to guest speakers (excludes payments for travel and related expenses) |

| ET | ET Name | Description |
|--------|--|--|
| 833600 | Misc Services & Allowance | Miscellaneous service expenses; for use only when the service cannot be defined by a specific, available expenditure type |
| 833610 | ISP Miscellaneous | Miscellaneous internal service billing - Medical School Only. |
| 833620 | Biotechnology Services | Biotechnology internal service billing - Medical School Only. |
| 833630 | Pathology Critical Technology Services | Pathology lab internal service billing - Medical School Only. |
| 833640 | Glass Washing Services | Departmental glass washing internal service billing - Medical School Only. |
| 833650 | YCC Shared Services | Tissue culture and other testing services from the Yale Cancer Center - Medical School Only. |
| 833660 | Derm Path Services | Lab service charges from the Derm-Path lab - Medical School Only. |
| 833670 | Immunobiology FACS Services | Lab service charges from the Derm-Path lab - Medical School Only. |
| 833680 | Security Officers Charge | To more clearly identify security officer charges. To be used by the Security Department only when allocating cost of services it has provided to other departments. |
| 833700 | Royalty Expense | To record distribution of Royalty receipts to inventors and other institutions. |
| 833800 | Confidential Study Subject Payments | Payments made to human subjects involved in research studies; the list of participants is privileged information |
| 833900 | Study Subjects | Payments made to human subjects involved in research studies; the list of participants is not privileged information |
| 834400 | Athletic Facility Rental Fees | For use by Athletics when charging rental fees to other University departments for use of Athletic Facilities. (Lanman Ctr., golf course, gym, pool, etc.) |
| 834410 | Athletic Use Fee | For use by Athletics when charging membership and other fees to other University departments for use of Athletic Facilities. (Tennis Ctr., Gym fees, green fees, cart use and driving range, etc.) |
| 834420 | Athletic Goods & Service Fees | For use by Athletics when charging goods and other service fees to other University departments. (For door prizes & Awards for athletic events and other pro shop activities.) |
| 835100 | Org Dev Consulting Fees | Consulting related to managing the work unit better, e.g. team building consultations, organizational diagnoses, business process redesign, etc. |
| 835200 | Mgt & Admin Training Fees | Training, e.g. classes at the Learning Center, classes at other institutions, etc. |
| 841100 | YNHHStaffSal18OH | Payments to hospital for work performed by individuals on their payroll. Use this object code for salaries subject to hospital overhead charge. |
| 841200 | YNHH Staff Salaries-NonBurden | Payments to hospital for work performed by individuals on their payroll. Use this object code for salaries not subject to hospital overhead charge. |
| 843100 | Inpatient Hosp Svces | Charges for inpatient care at local or other area hospitals. |
| 843200 | Inpatient Professional Svces | Inpatient professional fees for medical, surgical and psychiatric services. |
| 843300 | Inpatient-Misc Fees | Fees for private room, coordination of benefits claims, Medicare payments etc. |
| 844100 | Outpatient Hospital Svces | Charges for outpatient procedures including dialysis, clinic fees, and procedure room fees. |
| 844200 | Outpatient Psychiatric Svces | Fees for outpatient psychiatric services. |
| 845100 | Med Supplies | Purchases of medical and surgical supplies, radiology supplies, drugs and medicine, and small tools used in medical laboratory testing. |
| 845120 | YUHS Retail Pharmacy CGS | To segregate costs of goods sold to individuals in the YUHS Pharmacy to better reflect costs in the F&A rate. |
| 845150 | Drugs and Pharmaceuticals | To allow YUHS departments to better distinguish between pharmacy and medical supply costs. |
| 845200 | Pro. Fees-Referrals | Fees for professional services rendered upon referral. |
| 845300 | Laboratory Svces | Services of technicians or firms providing laboratory analysis. |
| 845400 | Medical Retainer Fees | Fees paid to physicians or physician groups for contracted physician services at Yale University (Yale Health Services). |
| 845500 | Emergency Transportation | Cost of transportation needed in an emergency situation |
| 845600 | Radiology Svces | Diagnostic procedures, reading fees and radiation therapy. |
| 845700 | Patient Care Costs | Yale New Haven Hospital charges to the YSM Clinical Research Center |
| 845800 | Misc Med Fees | Miscellaneous medical fees not covered elsewhere in MN8540. |
| 845801 | YNHH Non Salary Charges | To record non salary expenses charged to YSM by YNHH. |
| 845802 | Ambulatory Clinic Charges From YNHH To YSM | To expense departments directly for charges from YNHH. |
| 845900 | Other Fees for Med Svces | Charges for services rendered in a hospital emergency room or outpatient hospital and ambulatory surgery facility. |
| 850100 | Monographs | Purchases of books on a particular subject (hard copy, microform, or machine readable format) added to the Library collection. |

| ET | ET Name | Description |
|--------|---------------------------------------|---|
| 850105 | Monographs Books Hard Copy | Printed monographs (one-time publication) purchased for the Library's collections. |
| 850110 | Monographs Microforms | Microformed monographs purchased for the Library's collections. |
| 850115 | Monographs Back Files | Replacements or missing volumes of monographs purchased to complete a set for the Library's collections. |
| 850120 | Monographs Multiple Year | Printed monographs of an on-going series purchased for the Library's collections. |
| 850125 | Monographs Machine Readable | Electronic format of monographs purchased for the Library's collections. |
| 850130 | Monographs Microform Preserv | Microform copy of monographs for preservation purposes purchased for the Library's collections. |
| 850200 | Serials & Continuations | Purchases of books issued in successive parts and intended to be continued indefinitely (hard copy, microform, or machine readable format) added to the Library collection. |
| 850205 | Serials & Contins Books Hard Copy | Printed periodicals purchased for the Library's collections. |
| 850210 | Serials & Contins Microforms | Microform periodicals purchased for the Library's collections. |
| 850215 | Serials & Contins Back Files | Replacements or missing volumes of periodicals purchased to complete a set for the Library's collections. |
| 850220 | Serials & Contins Multiple Year | Printed periodicals of an on-going series purchased for the Library's collections. |
| 850225 | Serials & Contins Machine Readable | Electronic format of periodicals purchased for the Library's collections. |
| 850230 | Serials & Contins Micorform Preserv | Microform copy of periodicals for preservation purposes purchased for the Library's collections. |
| 850300 | Rare Books | Purchases of early editions of old books, limited editions and other reading material of special value added to the Library collection. |
| 850330 | Rare Book Preserv | Copies of rare books for preservation purposes purchased for the Library's collections. |
| 850400 | Maps | Purchases of early hand drawn or other maps added to the Library collections. |
| 850430 | Maps Preservation | Copies of maps for preservation purposes purchased for the Library's collections. |
| 850500 | Library Microforms | Purchases of microforms as part of the regular acquisition program of the Law Library and the Yale Center for British Art. |
| 850600 | Manuscripts | Purchases of manuscripts added to Library collections. |
| 850610 | Manuscripts Microforms | Microform manuscripts purchased for the Library's collections. |
| 850630 | Manuscripts Preserv | Copies of manuscripts for preservation purposes purchased for the Library's collections. |
| 850700 | Other Library Collections | Additions to the Library collections not specified in other accounts. |
| 850730 | Other Library Colls Preserv | Copies of other Library materials for preservation purposes purchased for the Library's collections. |
| 850755 | Other Library Coll Numismatics | Numismatics materials purchased for the Library's collections. |
| 850758 | Other Library Colls Music and Scores | Music and scores purchased for the Library's collections. |
| 850760 | Other Library Colls Phono Recs and CD | Phonographic records and CDs purchased for the Library's collections. |
| 850762 | Other Library Colls Prints | Prints purchased for the Library's collections. |
| 850764 | Other Library Colls Slides and Photo | Slides and photographs purchased for the Library's collections. |
| 850766 | Library OC Tapes | Tapes purchased for the Library's collections. |
| 850768 | Library OC Video Film | Videos and film purchased for the Library's collections. |
| 850770 | Library Other | Other miscellaneous material purchased for the Library's collections. |
| 850800 | Commercial Binding | Costs of binding and restoration of books and other collection material performed by outside vendors. |
| 850900 | Art & Museum Acquisitions | Costs of art and museum acquisitions. |
| 866100 | I & A Reclass - Interest | To facilitate the transfer of I&A charges form Capital to Operating Projects while maintaining the original expense in the Capital Project. Same expenditure type to be used in both the debit and credit accounts when doing the reclass. Activitiy in new exp |
| 866200 | I & A Reclass - Amortization | To facilitate the transfer of I&A charges form Capital to Operating Projects while maintaining the original expense in the Capital Project. Same expenditure type to be used in both the debit and credit accounts when doing the reclass. Activitiy in new exp |
| 871010 | Dom. Travel - Air/Rail | Airfare or rail expenses for travel within the continental United States, Canada and Alaska. |
| 871020 | Dom. Travel - Lodging | Lodging expenses during travel within the continental United States, Canada and Alaska. |
| 871030 | Dom. Travel - Car Rental | Car rental expenses during travel within the continental United States, Canada and Alaska. |

| ET | ET Name | Description |
|--------|-------------------------------------|--|
| 871040 | Dom. Travel - Ground Transportation | Ground transportation expenses during travel within the continental United States, Canada and Alaska. |
| 871050 | Dom. Travel - Meals | Meal expenses during travel within the continental United States, Canada and Alaska. |
| 871060 | Dom. Travel - Miscellaneous | Miscellaneous expenses during travel within the continental United States, Canada and Alaska. |
| 871070 | Federal Per diem Domestic | Government per diem rate for meals during travel within the continental United States, Canada, and Alaska |
| 871080 | Departmental Per diem-Domestic | Departmental per diem rate for meals during travel within the continental United States, Canada, and Alaska |
| 871090 | Dom. Travel-Tel & Internet Chges | Needed to account for telephone and internet costs incurred while traveling within the continental United States, Alaska and Canada. |
| 872010 | For. Travel - Air/Rail | Airfare or rail expenses for travel outside the continental United States, Canada and Alaska. |
| 872020 | For. Travel - Lodging | Lodging expenses during travel outside the continental United States, Canada and Alaska. |
| 872030 | For. Travel - Car Rental | Car rental expenses during travel outside the continental United States, Canada and Alaska. |
| 872040 | For. Travel - Ground Transportation | Ground transportation expenses during travel outside the continental United States, Canada and Alaska. |
| 872050 | For. Travel - Meals | Meal expenses during travel outside the continental United States, Canada and Alaska. |
| 872060 | For. Travel - Miscellaneous | Miscellaneous expenses during travel outside the continental United States, Canada and Alaska. |
| 872070 | Federal Per diem-Foreign | Government per diem for meals during travel outside the continental United States, Canada, and Alaska. |
| 872080 | Departmental Per diem-Foreign | Departmental per diem for meals during travel outside the continental United States, Canada, and Alaska. |
| 872090 | For. Travel-Tel & Internet Chges | Needed to account for telephone and internet costs incurred while traveling outside the continental United States, Alaska and Canada. |
| 873000 | Entertainment & Alcohol | Costs of alcohol consumed during business meals. Costs of entertainment, social activities and holiday or similar functions. |
| 874000 | Business Meals | Meals carried on in furtherance of academic or administrative business; a list of attendees is required; alcohol is separated and charged to ET 873000 |
| 875000 | Conference & Seminar Fees | Fees to attend meetings, conferences or seminars. |
| 876000 | Travel - Unallowable | Unallowable travel costs. Includes airfare costs in excess of the lowest available commercial discount airfare (coach or equivalent) and alcohol beverage costs incurred during travel. These items must be separated and charged to this account. |
| 881100 | Equip - Computer Cost >= cap amt | Purchase of computers and computing equipment (monitors, printers and hard drives) more than \$5,000 each component. |
| 881200 | Equip - Lab Cost >= cap amt | Purchase of laboratory equipment (centrifuges, scintillation counters, gas chromatographs, autoclaves, icemakers, dishwashers, sterilizers, microscopes etc.) equal to and over \$5,000 each component. |
| 881300 | Furniture Cost >= cap amt | Purchases of desks, filing cabinets, sofas, area rugs, draperies and chairs equal to or over \$5,000 each item. |
| 881400 | Equip - Fixed | Equipment that is attached but not permanently affixed to a building and can be removed without causing significant damage (lab benches, fume hoods, carpeting, exhaust fans). |
| 881500 | Office Machines Cost >= cap amt | Purchase of copying equipment, fax machines, postage meters equal to or over \$5,000 each item. |
| 881600 | Equip - Operating Cost >= cap amt | Purchase of shop machinery and maintenance equipment equal to or over \$5,000 each item. |
| 881700 | Vehicles | Purchase of vehicles - automobiles, trucks, buses. |
| 881800 | Equip - Other Cost >= cap amt | Purchase of other equipment equal to or over \$5,000 each item (includes athletic team equipment, boats, musical instruments and associated supply requirements, etc.) |
| 882500 | Equip - Federally Owned | Equipment purchased under Federal grants or contracts under which the Federal government retains title. Usually occurs under certain grants & contracts from the Department of Energy for the Physics Department. |
| 882600 | Equip - Yale Fabricated | Equipment fabricated within the University. |
| 883100 | Maint - Vehicle | Maintenance and repair costs for vehicles. Not for the purchase of maintenance and repair supplies; see 822100 |

| ET | ET Name | Description |
|--------|--|--|
| 883200 | Rental - Vehicle | Rental charges for vehicles. Not for use when traveling on University business; see 871030 & 872030. |
| 883300 | Rental - Gen Equip | Rental charges for lab, office or maintenance equipment and shipping machinery. |
| 883400 | Maint - Gen Equip | Maintenance and repair charges for lab, office or maintenance equipment and shipping machinery. |
| 883500 | Maint - Data Processing | Maintenance and repair charges for computer equipment |
| 883600 | Rental - Data Processing | Rental charges for computer equipment |
| 883700 | Maint - Photocopy Equip | Maintenance and repair charges for photocopying equipment. |
| 883800 | Rental - Photocopy Equip | Rental charges for photocopying equipment. |
| 883900 | Controlled Temp Rooms | Maintenance and repair charges for controlled temperature rooms. |
| 891000 | Fees - Mgt Consulting | Fees for consulting services provided to the University. |
| 892000 | Fees - Audit/Accounting | Fees for audit or accounting services provided to the University. |
| 893000 | Fees - Eng & Arch | Fees for engineering and architectural services provided to the University. |
| 894000 | Fees - Unallowable Professional | Fees for professional services considered unallowable under OMB Circular A-21, including, but not limited to the following: fees for the defense or prosecution of criminal or civil proceedings, claims, appeals and patent infringement; and fees for sellin |
| 895000 | Theatrical | Payments to actors for services rendered to the Repertory Theater. |
| 896000 | Fees - Misc Professional | Payments to individuals or companies providing a service who are not employees of Yale; includes fees for portraits |
| 896500 | Fees-Capital Project Management Internal | To distinguish between internally generated capital management fees and all other miscellaneous fees |
| 897000 | Fees - Legal | Fees for legal services provided to the University |
| 910200 | Losses | Uncollectible amounts or losses on property not covered under the University insurance policy. |
| 910300 | Materials for Resale | Items held for resale to the students and the public. (includes books, pamphlets, postcards, souvenirs). |
| 910400 | License Fees | Payments to the State of Connecticut and other governmental units to cover license fees for doctors, architects, engineers, etc. |
| 910410 | SEVIS Fees | To Segregate accounting for payments of SEVIS (Student and Exchange Visitor Information System) fees in behalf of students and visiting scholars seeking J-1 or F-1 visas. |
| 910420 | USCIS Fees | Fees paid in behalf of students and visiting scholars to the U.S. Citizenship and Immigration Services (e.g. premium processing fees, permanent resident fees, visa fees, etc.) except SEVIS fees. |
| 910500 | Tuition Remission | Remission of graduate student tuition funded from grants and contracts |
| 910510 | Tuition Remission-GSPS | Remission of graduate student tuition funded from grants and contracts & processed through GSPS |
| 910600 | Health Premium Fee | Mandatory Yale Health Plan Hospitalization or Community Health Center fee for graduate students whose tuition is funded by grants & contracts. |
| 910610 | Health Premium Fee-GSPS | same as 910600 but this object code is used when processed thru GSPS |
| 910620 | Health/Dental Reimbursement | To account for Health/Dental reimbursements made by departments on behalf of employees who currently have to pay for their own benefits. |
| 910700 | Prizes & Awards | Expenses related to prizes and awards extended by the University. |
| 910701 | Fellowship Payments | Accounts Payable has the need to capture these expenditures for tax reporting purposes. |
| 910800 | Personnel Recruitment Ads | Advertising costs related to personnel recruitment. |
| 911000 | Commissions | Commissions paid to brokers and agents, and fees paid for collection of past due accounts. Commissions paid to credit card companies for the use of M/C, Visa, etc. (Commissions paid on traveler's checks should not be charged here, use 871060 - Dom. Travel) |
| 911100 | Other Unallowable Costs | Charges for unallowable costs not easily classified in any other expenditure type used for specific unallowable expenses as defined in OMB Circular A-21. The cost of flowers has been considered inappropriate and is to be charged here. |
| 911150 | Unallowable Credit Card Losses | To segregate losses resulting from credit card theft/fraud |

| ET | ET Name | Description |
|--------|-----------------------------------|--|
| 911200 | Subsidies | University subsidies for special publications or programs, and expenditures for interactions with the government, other educational institutions and professional organizations. Also for use when sponsoring an internal agency affiliate. |
| 911300 | Gift Annuity Payments | Payments of endowment income to donors and their beneficiaries under the terms of annuity and life income fund agreements. |
| 911400 | Miscellaneous | Charges for miscellaneous expenses not easily classified in any other expenditure type. |
| 911500 | Investment Fees | Fees for investment management services. |
| 911700 | Theatrical Artist Reimbursables | Substantiated expenses that are reimbursed to artists in connection with their work on theatrical productions at the School of Drama/Repertory Theatre. Examples of artists include actors, casting directors, choreographers, composers, designers, dramaturg |
| 911800 | Parking Tickets | Used to pay City of New Haven parking tickets |
| 915100 | Dues & Membership | Payments of dues and membership fees to educational, business and athletic associations or societies. |
| 915200 | Dues & Membership-Unallowable | Payments of dues and membership fees to educational, business and athletic associations or societies, which are unallowable. |
| 920000 | Utilities General | No Description |
| 921000 | Oil | Cost of oil purchased from an external utility. |
| 921005 | Oil 2 | Cost of oil purchased from an external utility |
| 921010 | Oil 4 | Cost of oil purchased from an external utility |
| 921015 | Oil 6 | Cost of oil purchased from an external utility |
| 921016 | Oil #6 Hedge | To distinguish between the cost of purchased utilities delivered and purchase agreements for hedging contracts |
| 921020 | Diesel | Cost of oil purchased from an external utility |
| 921021 | Diesel Oil Hedge | To distinguish between the cost of purchased utilities delivered and purchase agreements for hedging contracts |
| 922000 | Electricity | Cost of electricity purchased from an external utility. |
| 922005 | Cogen Electricity | Cost of internally generated electricity |
| 923000 | Chilled Water | Cost of chilled water purchased from an external utility. |
| 924000 | Gas | Cost of gas purchased from an external utility. |
| 924005 | Interrupt Gas | Cost of gas purchased from an external utility |
| 924010 | Firm Gas | Cost of gas purchased from an external utility |
| 924015 | Equivalent Gas #2 | Cost of gas purchased from an external utility |
| 924016 | Gas #2E Hedge | To distinguish between the cost of purchased utilities delivered and purchase agreements for hedging contracts |
| 924020 | Bundled Gas | Cost of gas purchased from an external utility |
| 925000 | Water | Cost of water purchased from an external utility. |
| 925005 | Fire Svs Water | Cost of water purchased from an external utility |
| 925010 | Domestic Water | Cost of water purchased from an external utility |
| 926000 | Steam | Cost of steam purchased from an external utility. |
| 927000 | Sewer | Assessment by the City of New Haven for use of the sewer system. |
| 928000 | Propane | To Identify externally purchased propane in Utilities |
| 931000 | Renovation/Alteration | Transfers of renovation/alteration costs to departments or projects. |
| 932000 | Custodial Services | Transfers of custodial services costs to departments or projects. |
| 933000 | Maint - Utilities Building | Transfers of utilities maintenance costs to departments or projects. |
| 934000 | Maint - Fire Prevention | Transfers of fire prevention maintenance costs to departments or projects. |
| 935000 | Maint - Grounds | Transfers of grounds maintenance costs to departments or projects. |
| 936000 | Building Renovations | Charges of building and renovation costs to accounts other than expendable gifts for capital and temporary investment. Source groups EXPPC, EXPTI. |
| 937000 | Building Rentals | Rental charges for space and buildings not owned, but occupied by the University; also used to record rental of space by other University departments |
| 937101 | Leased Property Operating Expense | To allow for management of the leased properties by YSM Facilities and properly charge expense to the leasing Department without duplication of rent expense or recognizing internal income. This includes CAM, rubbish removal, landscaping, cleaning, etc. |
| 937201 | Leased Property Utility Expense | To allow for management of the leased properties by YSM Facilities and properly charge expense to the leasing Department without duplication of rent expense or recognizing internal income. |

| ET | ET Name | Description |
|--------|-------------------------------------|---|
| 937301 | Leased Property Management Fees | To allow for management of the leased properties by YSM Facilities and properly charge expense to the leasing Department without duplication of rent expense or recognizing internal income. |
| 937401 | Leased Property Tax & Ins. Expenses | To allow for management of the leased properties by YSM Facilities and properly charge expense to the leasing Department without duplication of rent expense or recognizing internal income. Real Estate Tax & Insurance Expense. |
| 938100 | Outside Contractors | Charges for outside contractors (including carpenters, masons, plumbers, painters, and electricians). |
| 938200 | Internal Contractors | Charges levied by one department in operations on another. |
| 939000 | Asbestos Removal | Costs related to asbestos removal and reinsulation. |
| 939100 | Environmental Remediation costs | To segregate accounting for alteration or renovation costs other than asbestos removal that are incurred to meet environmental safety and protection standards. |
| 968001 | Expense Reclass (Debit) | To be used for movement of current year accumulated expenses - debit side |
| 968002 | Expense Reclass (Credit) | To be used for movement of current year accumulated expenses - credit side |