

## NEW Minor Parent Accounts for Expenditure Type Hierarchy

as of 9/28/09

Major Parent Account Code	Major Parent Account Name	NEW Minor Parent Account Code	NEW Minor Parent Account Name
MR7100	Faculty Compensation	MN7116	LOA Faculty Salaries
		MN7119	Post Doc Assoc Salaries
		MN7121	Incentive Compensation - Faculty
		MN7122	Extra Compensation - Faculty
MR7200	Staff Compensation	MN7242	CAS Salaries
MR7300	Employee Benefits	MN7301	Health & Other - Benefits
		MN7305	Retiree
MR8100	Student/Postdoc Aid	MN8110	Tuition Related
MR8100	Student/Postdoc Aid	MN8120	Fellowships
MR8200	Materials and Supplies	MN8210	Supplies
		MN8220	Books, Periodicals & Subscriptions
		MN8230	Animals
		MN8240	Chemicals & Radioisotopes
MR8300	Service Expenses	MN8305	IT Services
		MN8315	Professional Services
		MN8325	Study Subjects
		MN8330	SubAward
		MN8335	Design/Printing/Promotions/
		MN8336	Lab/Research Services
		MN8345	Maintainance Services
MR8500	Library Collections	MN8505	Manuscripts
		MN8510	Maps
		MN8515	Monographgs
		MN8520	Rare Books
		MN8525	Serials & Continuations
MR8700	Travel & Business Expenses	MN8740	Business Meals
		MN8750	Travel & Entertainment - Unallowable
		MN8775	Conference & Seminar Fees
MR8800	Equipment & Furnishings	MN8815	Equip & Furnishings Cap
		MN8835	Equip Rental
		MN8882	Equip & Computers - Non Cap
MR8900	Dues/Fees	MN8920	Dues
MR9000	Insurance & Taxes	MN9050	Taxes
MR9100	Other Expenses	MN9105	Central Only
		MN9110	G & C Related
		MN9115	Other Unallowable Expenses
		MN9120	Gains/Loses/Bad Debt
MR9300	Bldg Rentals, Leases & Renovations	MN9310	Renovation
MR9640	Facility & Administrative Charges	MN9641	Sub-Award Charges