

ET	ET Name	Description
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).
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 adjustment of medical fees billed by the Office of Professional Services. Credit account to set up the allowance with the offsetting debit to 444401 or 444501. Debit account when the specific accounts receivable is adjusted.
033301	Allow. for Doubtful Acct-Medical-OPS	Allowance for receivables billed by the OPS, YPI and other medical areas deemed to be uncollectible. Credit account to set up the allowance with offsetting debit to 444601 and 444701. Debit when the specific accounts receivable is adjusted.
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 of the advance.
034151	Expense Advance	Amounts advanced by the University to Employees or others for expenses other than travel. This account is credited when the employee submits their expense report and / or returns the unused portion of the advance.
034161	Employee Expense Receivable	Used to separate personal expenses while traveling on University business.
034181	Study Participant Advance	Advances for payments to study subjects that can be replenished to original amount until the study is over.
034201	Salary & Vacation Advance	Payroll advances made to employees.
034301	Deposits	Initial payments made that are usually required by contract.
034501	Amounts Due from Institutions	Amounts due from outside institutions.
034601	Other Receivables	Amounts due from individuals and organizations not classified in any 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.
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.
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.
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.
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.
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

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103201	Microcomputer	Microcomputer Inventory.
103301	Chemicals	Chemical inventory
103401	Trade Supplies	Trade Supplies Inventory
103501	Yale Press	Inventory at Yale Press
103601	Other Materials & Supplies	Other materials & Supplies Inventory.
133101	Equipment	To record the cost of equipment owned by the University.
134001	Other Assets	Assets not classified under any 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 any 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.
233301	Other Advances	To record monies collected by the University which are not yet considered income to the University.
236201	Class Gifts	No Description
257101	Other Notes Payable	Other bonds and notes payable.
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.
351108	Closeouts and Deficit Funding	To clear surplus or deficit account balances (e.g. move surplus operating balances to appropriate source/accounts, fund operating deficits) Use on both sides of entry.
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.
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).
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.

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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 Drug, DME & Supplies Income	Income billed thru IDX for drugs, DME(e.g. surg prosthetic/ortho repairs, pedi.24-hr halter monit, Ortho foot inserts), and supplies (e.g. pedi aerochamber/gastrostomy button, ortho cast supp., derma restylane and sculptra, OB pessary).
444104	IDX Medical Devices Income	Income billed through IDX for medical devices (e.g. hearing aids, contact lenses, voice prothetics).
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.
446500	Constructive Receipt Income	To record income received under the Yale Constructive Receipt Policy
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.
471501	Sale of Materials	Income from sales of materials (including: post cards, souvenirs, brochures, books etc.).
471525	Sales - Furniture, Equipment & Vehicle	Proceeds from sale of furniture, equipments or vehicles including musical instruments, athletic equipments, 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

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472603	Conference/Seminar - Fees	Fees received for admission to seminars, conferences or lectures sponsored or organized by Yale departments or affiliated organizations.
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	Fees charged for use of University facilities (e.g. golf course, gymnasium, hockey rink), enrollment fees for University sponsored organizations, receipts for participation in meetings or programs sponsored by schools or departments.
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.)
477020	Commission Income	Income received from vending machine companies, concessionaires and similar enterprises.
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.
477100	Unapplied Income	Receipts awaiting allocation to proper income accounts (e.g. credit card receipts, VA payments)
477150	Special Programs and Events	Non-gift payments received by Yale for putting together special programs and events in accordance with arrangements entered into with external entities.
477175	Scholarships and Grants	Scholarship and grant payments received by Yale in behalf of students and faculty.
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).
477602	Non-Contractual Service Income	To record income received by medical prof's for one time or non-contractual services rendered that are not considered part of their normal duties. Examples include teaching,training,medical opinions,honoraria, and expert witness testimony.
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.
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.
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.
479200	Agency Receipts	Receipts from various Agencies affiliated with Yale. To be used with Agency award 80000A only.
510001	Internal Service Income	Interdepartmental credits for services (includes data processing, pro fees, printing, photocopying, med fees, custodial, catering, telephone, emp health, shop, rentals, supplies, food, animals and animal food). For registered ISP use only.
510002	Yale University Health Services Internal Income	To record Internal income for medical services provided to University Health services.
510004	Dining Services Internal Svc Contra Income	To account for discounts provided to Dining Service Customers.

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510005	Internal Catering Income	To be able to distinguish internal catering income from 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.
510020	ISI ITS FTE Billing	Offsetting income against budgeted expenses in ET 832150 - ITS FTE Billing.
510025	ISI Telecom Infrastructure Bundle	Offsetting income against budgeted expenses in ET 831175 - Telecom Infrastructure Bundle.
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.
530100	Provost-Approved Allocation	Provost-approved allocation of funds (e.g.9 over 9 programs,FAS research funding,etc.). To be used on both sides of the entry by Provost Office only.
530101	Alloc Salary Tenured Faculty 9/9 Prog	Tenure faculty salary costs associated with faculty members participating in the new Faculty 9 over 9 Program. This will assist in the budgeting and monitoring of FAS faculty salaries.
530102	Alloc Salary Non-Tenured Faculty 9/9 Prog	Non-tenured faculty salary costs associated with faculty members participating in the new Faculty 9 over 9 Program. This will assist in the budgeting and monitoring of FAS faculty salaries.
530103	Alloc Fringe Benefits Faculty 9/9 Prog	Faculty fringe costs associated with faculty members participating in the new Faculty 9 over 9 Program. This will assist in the budgeting and monitoring of FAS faculty salaries.
530200	Departmental Allocation	Planned/budgeted (committed, predetermined) support or funding (e.g. start-up, discretionary, or Over-the-Cap funding, planned gifts, agreed upon funding of activities, dept-covered moving expenses). To be used on both sides of entry.
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.

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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.
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	Faculty Salaries Over Pension Cap	To track faculty salaries over the Pension Retirement Cap.
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	Affiliated hospital payments to part-time faculty and postdoc fellows currently grouped with one-time extra comp payments to establish a one-to-one relationship between the earnings element and the expense type for these add'l comp payments
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.
724550	Employee Referral Program	Extra Compensation - Bonus payments related to the Employee Referral Program.
724600	Staff-Other	Extra compensation to employees for special services or incentive programs.

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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)
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	University support of tuition costs for graduate and professional school students (includes allowance for dependents of faculty and staff members engaged in research). This account is discounted from tuition revenue on the Univ F/S.
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	Radioisotopes	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 < cap amt	Other minor equipment costing under \$5,000 per item not described elsewhere (820610,820615, 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 charged as a direct allowable expense to a sponsored project or purchased by a non-academic department.
820615	Admin & Acad Comp Equip < cap amt	Computers and computing equipment costing less than \$5,000 per component purchased by Academic Departments on non-sponsored projects.
820620	Furniture Cost < cap amt	Furniture and furnishings costing less than \$5,000 per item; for costs equal or over \$5,000 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	The purchase of animal bedding.
820702	Animal Food	The purchase of animal food.
820703	Animal Food Delivery	The cost of 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	Departmental purchases of food and beverages not defined as catering or a business meal (see 832500 and 874000). Split alcohol charges only for SPAGR awards and charge to ET 873000.For bottled water / filter service, use 820801.
820801	Bottled Water & Filtering Service	Bottled water and water filtering service (e.g. Poland Spring, Nestle Waters)

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820802	CGS Bakery - Fresh	Fresh baked goods purchased externally (For use by units that provide dining service only).
820804	CGS Bakery - Frozen	Frozen baked goods purchased externally (For use by units that provide dining service only).
820806	CGS Bakery - Internal	Baked goods purchased from the Bake Shop (For use by units that provide dining service only).
820808	CGS Beverage - Soda	Fountain soda for dispensers (For use by units that provide dining service only).
820810	CGS Beverage - Juice	Bulk juice for dispenser or service - Individual packages under Grab & Go Beverage (For use by units that provide dining service only).
820812	CGS Beverage - Alcoholic	Products containing alcohol; wines, beers and spirits (For use by units that provide dining service only).
820814	CGS Dairy - Milk	Bulk milk for service or production - Individual packages under the Grab & Go Beverage (For use by units that provide dining service only).
820816	CGS Dairy - Cheese	Block, sliced or shredded cheese products (For use by units that provide dining service only).
820818	CGS Dairy - Eggs	Fresh, shelled and frozen egg products (For use by units that provide dining service only).
820820	CGS Dairy - Processed	Other dairy products, including sour cream, ice cream and butter (For use by units that provide dining service only).
820822	CGS Grab & Go - Beverage	Prepacked, ready to sell beverages (For use by units that provide dining service only).
820824	CGS Grab & Go - Food	Prepacked, ready to sell food and snack items (For use by units that provide dining service only).
820826	CGS Grab & Go - Commissary	Ready to sell items prepared from YD Internal Commissary (For use by units that provide dining service only).
820828	CGS Grocery - Canned	Canned items not classified elsewhere (For use by units that provide dining service only).
820830	CGS Grocery - Dry Goods	Dry grocery items, not canned or frozen (For use by units that provide dining service only).
820832	CGS Grocery - Frozen	Frozen items not classified elsewhere (For use by units that provide dining service only).
820834	CGS Meat - Beef	Fresh or frozen beef (For use by units that provide dining service only).
820836	CGS Meat - Lamb	Fresh or frozen lamb (For use by units that provide dining service only).
820838	CGS Meat - Pork	Fresh or frozen pork (For use by units that provide dining service only).
820840	CGS Meat - Poultry	Fresh or frozen poultry (For use by units that provide dining service only).
820842	CGS Meat - Processed	Sausages, hot dogs, deli meats or other processed meat items whether fresh or frozen (For use by units that provide dining service only).
820844	CGS Meat - Seafood	Fresh or frozen seafood (For use by units that provide dining service only).
820846	CGS Non Food Items	Non-Food; paper, chemical and sundry items purchased for resale (For use by units that provide dining service only).
820848	CGS Produce - Fresh	Fresh produce; whole or processed (For use by units that provide dining service only).
820850	CGS Produce - Frozen	Produce items purchased frozen (For use by units that provide dining service only).
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
821240	Supplies - Research	Materials and supplies used for research that are not lab-related.
821260	Supplies - Teaching & Classroom	Materials and supplies used for teaching or in the classroom such as syllabi, course packets, textbooks, exam booklets, 1st year white coats, etc.
821270	Supplies - Hardware Electric & Plumbing	Cost of hardware, electric, and plumbing supplies and materials.
821280	Supplies - Art & Museum	Materials and supplies used for creating artwork, exhibits, and art and museum conservation.

ET	ET Name	Description
821290	Materials - Bldg Plaques Signs & Posters	Cost of plaques used in dedications/memorial services, directional and warning signs, posters, and similar expenses.
821300	Postage	Payments for stamps, metered postage and rental of postage meters and post office boxes.
821400	Supplies for 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
821420	Supplies - Paper & Disposables - Food Service	Cost of paper supplies used for production in food service operations.
821430	Supplies - Flowers & Decorations - Food Service	Cost of flowers and decorations purchased for catered functions and special events.
821500	Supplies - Computer	Supplies used for computer and printer operations (e.g. printer toner, screen & keyboard cleaning supplies, diskettes, CD-ROMs). (Charge paper to 821000.)
821600	Supplies - Fax/Copiers	Supplies used for copier and fax machines including toner. (Charge paper to 821000.)
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 described under other supply-related expenditure types (e.g. electronic supplies, 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 Equipment/Apparel	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.
831101	Cell Phone/Wireless Device Service	Service charges for cell phones and hand-held wireless devices (e.g. Blackberry)
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 telegrams, use of toll authorization numbers, calling cards, direct dial long distance, collect, person to person, bill to third number, conference, and foreign calls).
831500	Directory Listings	Charges by phone services rendered by non university entities.
831600	Purchased Telephone, Cell and Wireless Equip Equip	Cost of telephone, Cell and Wireless 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-External	Catering services provided by outside caterers for University functions including business meals. Split alcohol charges only for SPAGR awards and charge to ET 873000.
832510	Catering - Internal	Departmental charges for food items, business meals, and catered functions provided by an ISP. Split alcohol charges only for SPAGR awards and charge to ET 873000.
832600	Non Yale Temp Emp	Amounts paid to outside employment agencies for temporary labor.
832650	Rental Property Operating Expense	To segregate accounting for operating expenses (other than property management fees) related to the rental of University properties and buildings managed by outside property management companies.
832700	Laundry Supplies/Services	Outside laundry service and the rental of garments from the servicing vendor

ET	ET Name	Description
832710	University Owned Clothing (aka Uniform Service)	To record uniform contractual service fee.
832720	Linen Rentals and Supplies	To record linen rentals and supply service.
832800	Freight-Shipping & Transportation	Freight charges including FEDEX and other delivery services, armored car and courier 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 and domain name registration.
833075	Digital Imaging & Audio Services	Payments for photographic, videography, digital imaging, audio recording services.
833100	Reprints	Reprints for use in research work on government grants and contracts.
833150	Copyright & Similar Services	Fees for use of copyrighted materials, permissions and similar expenses (e.g. musical scores)
833200	Moving & Relocation	Cost of moving personal belongings of faculty, employees or students, charges for moving furniture and office equipment.
833250	Recruitment Expense	Payments for services related to the recruitment of students and employees (e.g. search services, background checks, etc.) See 910800 for Recruitment Ads.
833275	Recycling & Shredding Services	Costs associated with recycling, shredding and similar expenses.
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.
833350	Program and Event Fees & Services	Bundled cost associated with holding special programs or events such as equipment and furniture rental, labor cost for staging the event, etc.
833500	Honoraria	Payments to guest speakers (excludes payments for travel and related expenses)
833550	Administrative Services	Allocation of bundled administrative costs to other departments. (e.g. malpractice insurance admin costs, bursar billings, etc.)
833575	Restoration - Art & Museum Collections	Payments for services related to the restoration of art and museum collections.
833600	Misc Services & Allowance	Miscellaneous service expenses; for use only when the service cannot be defined by a specific, available expenditure type
833605	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.
833610	ISP Miscellaneous	Miscellaneous internal service billing - Medical School Only.
833615	CCMI ISP Services	Center for Cellular and Molecular Imaging ISP Services
833620	Biotechnology Services	Biotechnology internal service billing - Medical School Only.
833625	MIRC ISP Services	School of Medicine Imaging Research Center ISP Services
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.
833665	CME application/administrative	Administrative fees related to continuing medical education applications
833670	Immunobiology FACS Services	Lab service charges from the Derm-Path lab - Medical School Only.
833680	Security Expense Allocation	Allocation of security expenses for security office and access points. 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	Study Participant 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.)

ET	ET Name	Description
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 expense type 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 expense type for salaries not subject to hospital overhead charge.
843100	Inpatient Hosp Services	Charges for inpatient care at local or other area hospitals.
843200	Inpatient Professional Services	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 Services	Charges for outpatient procedures including dialysis, clinic fees, and procedure room fees.
844200	Outpatient Psychiatric Services	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	Professional Fees-Referrals	Fees for professional services rendered upon referral.
845300	Laboratory Services	Services of technicians or firms providing laboratory analysis including processing and preparation work.
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 Services	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 MN8450.
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 Services	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.
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 Electronic	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 Electronic	Electronic format of periodicals purchased for the Library's collections.

ET	ET Name	Description
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	Library Collections	Additions to the Library collections not specified in other accounts.
850730	Library Colls Preserv	Copies of other Library materials for preservation purposes purchased for the Library's collections.
850758	Library Colls Music and Scores	Music and scores purchased for the Library's collections.
850760	Library Colls Phono Recs and CD	Phonographic records and CDs purchased for the Library's collections.
850762	Library Colls Prints	Prints purchased for the Library's collections.
850764	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 from Capital to Operating projects while maintaining the original expense in the Capital Project. Use same exp type for DR and CR when doing the reclass. Activity in this expense type should wash out.
866200	I & A Reclass - Amortization	To facilitate the transfer of I&A charges from Capital to Operating projects while maintaining the original expense in the Capital Project. Use same exp type for DR and CR when doing the reclass. Activity in this expense type should wash out.
871010	Domestic Travel - Air/Rail	Airfare or rail expenses for travel within the continental United States, Canada and Alaska.
871020	Domestic Travel - Lodging	Lodging expenses during travel within the continental United States, Canada and Alaska.
871030	Domestic Travel - Car Rental	Car rental expenses during travel within the continental United States, Canada and Alaska.
871040	Domestic Travel - Ground Trans	Ground transportation expenses during travel within the continental United States, Canada and Alaska.
871050	Domestic Travel - Meals	Meal expenses during travel within the continental United States, Canada and Alaska.
871060	Domestic Travel - Other	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	Domestic Travel-Tel & Internet Chges	Needed to account for telephone and internet costs incurred while traveling within the continental United States, Alaska and Canada.
872010	Foreign Travel - Air/Rail	Airfare or rail expenses for travel outside the continental United States, Canada and Alaska.
872020	Foreign Travel - Lodging	Lodging expenses during travel outside the continental United States, Canada and Alaska.
872030	Foreign Travel - Car Rental	Car rental expenses during travel outside the continental United States, Canada and Alaska.
872040	Foreign Travel - Ground Trans	Ground transportation expenses during travel outside the continental United States, Canada and Alaska.

ET	ET Name	Description
872050	Foreign Travel - Meals	Meal expenses during travel outside the continental United States, Canada and Alaska.
872060	Foreign Travel - Other	Miscellaneous expenses during travel outside the continental United States, Canada and Alaska (includes visa fees paid to foreign governments).
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	Foreign Travel-Tel & Internet Chges	Needed to account for telephone and internet costs incurred while traveling outside the continental United States, Alaska and Canada.
872100	Instructor Housing - Study Abroad	To be used for housing charges for instructors in Study Abroad programs to differentiate between instructor housing and typical travel lodging.
872120	Student Housing - Study Abroad	To be used for housing charges for students in Study Abroad programs to differentiate between student housing and typical travel lodging.
872130	Academic Field Trips	Costs of program-sponsored academic field trips.
873000	Entertainment & Alcohol - Unallowable - Domestic	Costs of alcohol consumed during business meals. Costs of entertainment, social activities, holiday or similar functions. These are unallowable cost on certain grants.
874000	Business Meals - Domestic	Meals carried on in the furtherance of academic or administrative business. Always use an Expense Report. List of attendees is required. Use 832500 for meals involving catering. Split alcohol charges only for SPAGR awards - charge to 873000.
875000	Conference & Seminar Fees	Fees to attend meetings, conferences or seminars.
875100	Admission Fees	Fees paid for admission to museums and exhibitions in furtherance of teaching and research activities.
876000	Domestic Travel - Unallowable	Unallowable travel costs. Includes 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
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.

ET	ET Name	Description
883800	Rental - Photocopy Equip	Rental charges for photocopying equipment.
883900	Controlled Temp Rooms	Maintenance and repair charges for controlled temperature rooms.
891000	Consulting Services - Mgt	Fees for consulting services provided to the University.
891500	Software Services	Payments for software consultations, installation, upgrade and maintenance.
892000	Audit/Accounting Services	Fees for audit or accounting services provided to the University.
893000	Engineering & Arch Services	Fees for engineering and architectural services provided to the University.
893500	Property Management Fees	Needed to segregate accounting for fees paid to outside property management companies for the management of University properties.
893600	Admin Fees - Summer Internship	Payments to third parties to administer summer internships for Yale students.
894000	Professional Service Fees - Unallowable	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.
895000	Theatrical Services	Payments to actors for services rendered to the Repertory Theater.
895100	Professional Musical Services	Payments to professional musicians, singers, and persons or groups tasked with providing music.
896000	Misc Professional Services	Payments to individuals or companies providing a service who are not employees of Yale; includes fees for portraits
896050	Clinical Practice Fees	Professional Fees paid to and per agreement with clinical practices for professional and technical services performed as a result of medical services rendered.
896100	Professional Medical Services	Fees paid to medical professionals for services rendered at Yale Univ. (e.g. fees paid for adjudication and review of medical records, fees paid to medical professionals for temporary coverage, IRB/HIC fees, transcription services, etc.)
896150	Editing, Translation & Analysis Services	Fees for data management and analysis. (e.g. translation services, biostatistician services, research services, on-line surveys, grant writing, etc.)
896500	Capital Project Management Internal	To distinguish between internally generated capital management fees and all other miscellaneous fees
897000	Legal Services	Fees for legal services provided to the University
897500	Publishing Fees	Page charges or fees paid for the publication of research papers in scientific journals including abstract fees.
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
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 expenditure type 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, fees paid to collection agencies, commissions paid to credit card companies for the use of M/ C, Visa, etc. (Commissions paid on traveler's checks should be charged to the appropriate travel ET.)

ET	ET Name	Description
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 used to be charged here but should now be charged to 911250.
911150	Unallowable Credit Card Losses	To segregate losses resulting from credit card theft/fraud
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.
911240	Community Support	Expenses related to community support and the improvement of community relations. For Subsidies - see 911200.
911250	Appreciation & Recognition Expense	Cost of items to show favor toward someone, honor an occasion, or make a gesture of appreciation (e.g. retirement/farewell gifts, get-well/ sympathy fruit baskets and flowers, t-shirts, caps, pins, and similar expenses.
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 reimbursed to artists (actors, casting directors, choreographers, composers, designers, dramaturges, and directors) in connection with their work on theatrical productions at the School of Drama/Repertory Theatre.
911800	Parking Tickets	Used to pay City of New Haven parking tickets
911850	Parking Services	Cost of patient parking reimbursements and parking service charged to schools or departments for spaces needed for guests. For travel-related parking costs, use the appropriate travel expenditure type (871040 or 872040).
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	Charges for utility expenses not easily classified in any other existing utility expense.
921000	Oil	Cost of oil purchased from an external utility.
921005	Oil 2	Cost of oil purchased from an external utility
921020	Diesel	Cost of diesel 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
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
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	Utilities Building	Transfers of utilities maintenance costs to departments or projects.
934000	Fire Prevention	Transfers of fire prevention maintenance costs to departments or projects.
935000	Grounds Maintenance	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.

ET	ET Name	Description
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	Used by YSM Facilities to properly charge leased property operating expenses to the leasing department without duplicating expense or recognizing internal income. This Includes CAM, rubbish removal, landscaping, cleaning, etc.
937201	Leased Property Utility Expense	Used by YSM Facilities to properly charge utility expenses on leased properties to the leasing department without duplicating expense or recognizing internal income.
937301	Leased Property Management Fees	Used by YSM Facilities to properly charge management fees on leased properties to the leasing department without duplicating expense or recognizing internal income.
937401	Leased Property Tax & Ins. Expenses	Used by YSM Facilities to properly charge property taxes and insurance expenses on leased properties to the leasing department without duplicating expense or recognizing internal income.
937900	External Facility/room rentals	Use for external facility and room rentals that are not for clinical, research or administrative purposes. E.g. - (external) facilities for retreats, hotel rooms for functions, storage facilities etc.
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