

Yale University
Expenditure Type Hierarchy

Assets

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
MS0100	Cash	MR0110	Cash	MN0110	Cash	011001	Operating Cash
						011002	Cash Clearing Account
						012001	Petty Cash
						012002	Petty Cash Change Box
						012003	Petty Cash - Study Participants
						013001	Deposits
MS0300	Accounts Receivable	MR0310	Sponsored Activities Receivable	MN0311	G&C Receivables	031101	Fed G&C Receivable
						031102	Fed G&C Payments Received
						031103	Fed G&C Funds Returned
						031107	Fed G&C Allow. for Doubtful Acct
						031201	Non-Fed G&C Receivable
						031202	Non-Fed G&C Payments Recieved
						031203	Non-Fed G&C Funds Returned
						031204	Non-Fed G&C Interest Credited
						031209	G&C Residual Cash Transfer
				MN0313	Sponsored activities receivabl	031401	Unapplied A/R-Sponsored Act
		MR0320	Student Receivable	MN0320	Student Receivable	032101	Student Receivable
		MR0330	Medical Receivable	MN0330	Medical Receivable	033101	Med Services Receivable-OPS
						033201	Allow. for Med Fee Adj-OPS
						033301	Allow. for Doubtful Acct-Medical-OPS
						033501	Cash Clearing-OPS
						033502	Cash Clearing-Internal
		MR0340	Other Receivable	MN0340	Other Receivable	034101	Travel Advance
						034151	Expense Advance
						034161	Employee Expense Receivable
						034171	Travel Advance - Dept. Revolving
						034181	Study Participant Advance
						034201	Salary & Vacation Advance
						034301	Deposits
						034501	Amounts Due from Institutions
						034601	Other Receivables
						034610	Health Receivable - Med B
						034701	ADA - Non Medical
						034801	Unapplied A/R-Other

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						034905	YP Reserve for Sales Returns
						034906	YP Receivables - TriLiteral
						034907	YP Reserve Royalty Write-Off
		MR0370	Contributions Receivable	MN0370	Contributions Receivable	037101	Alumni Fund Receivable
						037201	Contributions Receivable - Operating
						037202	Contributions Receivable - Financial
						037203	Contributions Receivable - Physical
						037301	Allow. for Doubtful Acct-Alumni
MS0700	Notes Receivable	MR0700	Notes Receivable	MN0700	Student Notes Receivable	071201	Perkins Loan Program
						071301	Tuition Postponement Option Plan
						071401	Other Student Loan Notes Rec
						071501	Accrued Interest Receivable
						071701	Allowance for Doubtful Accounts
				MN0720	Other Notes Receivable	072001	Other Notes Receivable
						072002	Notes Receivable-Market Value Adj
MS0800	Investments	MR0810	Pooled Investments	MN0811	Pooled Investments	081101	Domestic Equity
						081102	Domestic Equity-Market Value Adj
						081103	Domestic Equity-Managers Cash
						081104	Domestic Equity-Investment Receivable
						081105	Domestic Equity-Investment Payable
						081201	Fixed Income
						081202	Fixed Income-Market Value Adj
						081203	Fixed Income-Managers Cash
						081204	Fixed Income-Investment Receivable
						081205	Fixed Income-Investment Payable
						081301	International Equity
						081302	International Equity-Market Value Adj
						081303	International Equity-Managers Cash
						081304	International Equity-Investment Receivable
						081305	International Equity-Investment Payable
						081401	Private Equity
						081402	Private Equity-Market Value Adj
						081403	Private Equity-Managers Cash
						081404	Private Equity-Investment Receivable

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						081405	Private Equity-Investment Payable
						081501	Absolute Return
						081502	Absolute Return-Market Value Adj
						081503	Absolute Return-Managers Cash
						081504	Absolute Return-Investment Receivable
						081505	Absolute Return-Investment Payable
						081601	Real Estate
						081602	Real Asset-Market Value Adj
						081603	Real Asset-Managers Cash
						081604	Real Asset-Investment Receivable
						081605	Real Asset-Investment Payable
						081701	Pooled Life Income
						081702	Pooled Life Income-Market Value Adj
						081703	Pooled Life Income-Managers Cash
						081801	Cash Equivalents - Book Value
				MN0819	Other Pooled Investments	081921	Pooled Investment-Receiveable
						081951	Allocated Pooled Investment
						081952	Allocated Pooled Investment-Market Value Adj
		MR0820	Non Pooled Investments	MN0820	Non Pooled Investments	082101	Mortgages
						082102	Mortgages-Market Value Adj
						082303	YP WFC Prepaid Expenses IBM Contract
						082304	YP WFC Prepaid Expenses BM License
						082305	YP WFC Prepaid Expenses RE Taxes
						082306	YP WFC Prepaid Expenses TMM License
						082310	YP Motor Vehicles
						082311	YP Leasehold Improvements
						082312	YP WFC - Furniture & Fixtures
						082313	YP WFC Computer AS400
						082314	YP WFC Software
						082315	YP WFC Equipment
						082316	YP Bookmaster Services
						082317	YP WFC Legal

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						082318	YP WFC Outside Services
						082319	YP WFC Outside Services Transfer
						082320	YP WFC Warehouse Transfer
						082321	YP Paid-In-Capital TriLiteral
						082322	YP Amortization TriLiteral Investment
						082401	Miscellaneous Investments
						082402	Miscellaneous Investments-Market Value Adj
						082501	Outside Trust Investments
						082502	Outside Trust Investments-Market Value Adj
MS1000	Other Assets	MR1010	Accrued Income	MN1010	Accrued Income	101101	Accrued Income Interest on Bonds
						101201	Accrued Income Dividends
						101301	Accrued Income Rentals
						101401	Accrued Income Other
		MR1020	Other Assets	MN1020	Other Assets	102001	Prepaid Expense
						102100	YP Royalty Advances Unpublished Books
						102101	YP Royalty Advances - Subsidy
						102102	YP Goodwill Anchor
						102103	YP Royalty Advances Published Books
		MR1030	Inventories	MN1030	Inventories	103101	Dining Hall Supplies
						103201	Microcomputer
						103301	Chemicals
						103401	Trade Supplies
						103501	Yale Press
						103511	YP Finished Goods - Inventory
						103512	YP Finished Goods - Inventory Write Down
						103513	YP Development & Production Costs - Encounters
						103514	YP Development & Production Costs - Encounters - Write Down
						103521	YP WIP - NH Committed
						103522	YP WIP - NH UnCommitted
						103523	YP WIP - Encounters Project
						103524	YP WIP - NH Accrual Acct

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						103525	YP WIP Plant
						103526	YP WIP Inventory
						103531	YP Unbound Sheets
						103541	YP Other Materials
						103593	YP Clearing FG Encounters
						103595	YP Clearing FG Plant
						103596	YP Clearing FG Inventory
						103601	Other Materials & Supplies
		MR1050	Other Financing Assets	MN1050	Other Financing Assets	105101	Deposits - Bond Indentures
						105102	CHEFA Deposit In Transit
						105103	CHEFA Outstanding Draws
						105104	Deposits Interest Income
						105105	CHEFA Outstanding Draw-Interest Income
						105201	Bond Issue Costs
MS1300	Land, Buildings & Equipment	MR1310	Land	MN1310	Land	131001	Land
		MR1320	Buildings Net of Depreciation	MN1320	Buildings Net of Depreciation	132101	Buildings
						132201	Accumulated Deprn - Building
						132301	Capital Lease Building
						132401	Accumulated Deprn - Capital Lease Building
		MR1330	Equipment Net of Depreciation	MN1330	Equipment Net of Depreciation	133101	Equipment
						133201	Accumulated Deprn - Equipment
		MR1340	Other Assets	MN1340	Other Assets	134001	Other Assets
						134101	Accumulated Deprn - Other Assets
		MR1350	Construction in Progress	MN1350	Construction in Progress	135101	CIP - Buildings
						135201	CIP - Other Assets

Liabilities

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
MS2000	Accounts Payable	MR2000	Accounts Payable	MN2000	Accounts Payable	201001	Vendors Liability
						203001	Expense Accruals
						203010	Swap Accruals
						204001	YP Royalty Accrual Distribution
						204002	YP Royalty Accrual YP-Owned Books

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						205001	Med Svces Refund
						207001	Self Insurance Claims
						209001	Other Payables
MS2100	Wages & Taxes Payable	MR2100	Salaries & Wages Payable	MN2100	Salaries & Wages Payable	210001	Accrued Wages & Salaries Payable
		MR2110	Payroll Taxes Payable	MN2110	Payroll Taxes Payable	211101	FICA
						211201	Federal Withholding
						211202	Federal Withhold Clearing Account
						211301	CT State Withholding
						211302	CT State Withhold Clearing Account
		MR2140	CT State Sales Tax	MN2140	CT State Sales Tax	214001	CT State Sales Tax
MS2200	Accrued Employee Benefits	MR2210	Accrued Employee Benefits	MN2210	Accrued Employee Benefits	221001	Pension
						222001	Dental
						223001	Group Life Insurance
						224001	Retiree-Medical
						225001	Active Employee-Medical
						226001	Payroll Deductions
						227001	Other Benefits
MS2300	Advances/Agency Deposits	MR2310	G&C Advances	MN2310	G&C Advances	231101	Fed G&C Advances
						231201	Non Fed G&C Advances
		MR2330	Other Advances	MN2330	Other Advances	233101	Bursars
						233301	Other Advances
						233401	YP Royalty Payable
						233402	YP Royalty Payable London
		MR2350	Agency Accounts	MN2350	Agency Liability Accounts	235201	Other Agency Liability
				MN2360	Agency Income Accounts	236201	Class Gifts
MS2500	Bonds & Notes Payable	MR2510	CHEFA	MN2510	CHEFA	251401	CHEFA Series S
						251501	CHEFA Series T
						251801	CHEFA Series U
						251802	CHEFA Series V
						251803	CHEFA Series W
						251804	CHEFA Series W Discount
						251805	CHEFA Series X1
						251806	CHEFA Series X2
						251807	CHEFA Series X3
						251808	CHEFA Series Y1
						251809	CHEFA Series Y2
						251810	CHEFA Series Y3

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						251811	CHEFA Series Y1 Premium
						251812	CHEFA Series Z1
						251813	CHEFA Series Z2
						251814	CHEFA Series Z3
						251815	CHEFA Series Z1 Premium
						251816	CHEFA Series 2010A-1
						251817	CHEFA Series 2010A-1 Premium
						251818	CHEFA Series 2010A-2
						251819	CHEFA Series 2010A-2 Premium
						251820	CHEFA Series 2010A-3
						251821	CHEFA Series 2010A-3 Premium
						251822	CHEFA Series 2010A-4
						251823	CHEFA Series 2010A-4 Premium
		MR2530	Century Bonds	MN2530	Century Bonds	253101	Century Bonds
						253201	Century Bonds Discount
		MR2535	Medium Term Notes Payable	MN2535	Medium Term Notes Payable	253301	Medium Term Notes - Series B
						253401	Medium Term Notes - Series B Disc
		MR2540	Commercial Paper	MN2540	Commercial Paper	254101	Commercial Paper
						254201	Commercial Paper Discount
		MR2550	Mortgages	MN2550	Mortgages	255201	Mortgages-NonPooled RE
		MR2570	Other Notes	MN2570	Other Notes	257101	Other Notes Payable
		MR2580	Capital Lease Obligations	MN2580	Capital Lease Obligations	258101	Capital Lease Obligations
MS2700	Long Term Liabilities	MR2700	Long Term Liabilities	MN2700	Long Term Liabilities	271101	Long Term Benefit Liabilities
						271102	Long Term Capital Liabilities
						271103	Long Term Other Liabilities
MS2800	Other Liabilities	MR2800	Other Liabilities	MN2800	Other Liabilities	281101	Trusts
						281401	Labor Cost Clearing A/C
						281501	V-Payments Clearing Account
						281601	Cash Receipts Suspense Acct
						281701	Cash Receipts Holding Acct
						281801	Fixed Asset Clearing Acct
						281900	YP Royalty Unallocated Payments
						281901	YP Royalty Misc Income
		MR2850	Liabilities Under Split Interest Agreement	MN2850	Liabilities Under Split Interest	285201	Gift Annuities
						285301	Pooled Life Income Funds
MS2900	Due To/From	MR2900	Due To/From	MN2900	Due To/From	291101	Due to/from Current
						291401	Due to/from Endowment

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						291601	Due to/from Balancing Segments
						292100	Due From Cap Proj-Internal Bank
						292101	Due To Central-Internal Bank
						292200	Due From Cap Proj-Tax Exempt
						292201	Due To Central-Tax Exempt
						292202	Due From Cap Proj-TE Interest Income
						292210	Due From Cap Proj-TE University Cash
						292211	Due To Central-TE University Cash
						292300	Due From Cap Proj-Taxable and Other Debt
						292301	Due To Central-Taxable and Other Debt
						292500	Due From Cap Proj-Capitalized Interest
						292501	Due To Central-Capitalized Interest
						293100	Bridge Loan-Tax Exempt-Debit
						293101	Bridge Loan-Tax Exempt-Credit
						293200	Bridge Loan-Taxable and Other Debt-Debit
						293201	Bridge Loan-Taxable and Other Debt-Credit
						293300	Bridge Loan-Internal Bank-Debit
						293301	Bridge Loan-Internal Bank-Credit
						293400	Bridge Loan-Non-Debt-Debit
						293401	Bridge Loan-Non-Debt-Credit
						293500	Bridge Loan-Gift-Debit
						293501	Bridge Loan-Gift-Credit
						293600	Bridge Loan-CRC
						293601	Bridge Loan-CRC
						293700	Bridge Loan-Capitalized Interest-Debit
						293701	Bridge Loan-Capitalized Interest-Credit
						293800	Bridge Loan-Oper Alloc-Self Support-DR
						293801	Bridge Loan-Oper Alloc-Self Support-CR

Fund Balance Transfers

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
MS3500	Fund Transfers & Other Increase	MR3500	Interfund Transfers	MN3500	Interfund Transfers	350099	Bgt-Interfund Transfers
						350199	Bgt-Transfers-Gift Annuity
						350299	Bgt-B-Acct Transfers-Gift Annuities
						351101	Trans To/From Gen Funds
						351104	Transfer for Central Use Only
						351105	Transfer To/From TVP
						351108	Closeouts and Deficit Funding
						351201	Trans To/From Expendable Gifts-Operating
						351251	Trans To/From Expendable Gifts-Physical Capital
						351301	Trans To/From Designated-Operating Reserves
						351351	Trans To/From Designated-Capital Improvements
						351401	Trans To/From Student Loans
						351501	Trans To/From Endow Income
						351504	Trans From Endow to Endow Principal
						351505	Trans From Endow to Other Source Principal
						351599	Bgt-B-Acct Transfers From Endow Inc to Principal
						351601	Trans To/From Endow Principal-HBV
						351651	Trans To/From Endow Principal-NonHBV
						351701	Endow Transfer-to Principal-HBV (from Income)
						351751	Endow Transfer-to Principal-NonHBV (from Income)
						351801	Endow Transfer-to Income(from Principal-HBV)
						351851	Endow Transfer-to Income(from Principal-NonHBV)
						351951	Trans To/From Investible Agency
		MR3549	Net Change in Fund Balance-YE Close	MN3549	Net Change in Fund Balance-	354099	Bgt-Use of/Add to Fund Balance

FY Beginning Balance

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
MS3000	Fund Balances	MR3110	Operating Fund Balances	MN3110	Operating Fund Balances	311101	Accumulated surplus/deficit University
						311102	Accumulated surplus/deficit Self Support Schools
						311201	Unexpended Endow Income
						311301	Unexpended balances for special programs
						311401	Unexpended operating gifts
						311501	Grants & Contracts
						311601	Designated - Operating
						311701	Fund Balance Clearing Account
		MR3120	Physical Capital Fund Balances	MN3120	Physical Capital Fund Balance	312101	Net Investment in Plant
						312201	Designated - capital
						312301	Unexpended capital gifts
		MR3130	Financial Capital Fund Balances	MN3130	Financial Capital Fund Balance	313101	Endowment Principal-HBV
						313151	FASB - Endowment Gains - Reinvested
						313201	Endowment Principal-NonHBV
						313251	FASB Only - Endowment Gains
						313301	Endowment Principal-UFFE HBV
						313401	Endowment Principal-UFFE NonHBV
						313451	FASB Only - UFFE Gains
						313501	Student Loan Principal
		MR3140	Investment Pool Fund Balances	MN3140	Investment Pool Fund Balance	314101	Investment Pool Balances
						314201	Investible Agency Fund Balance
MS3200	Net Assets	MR3210	Unrestricted	MN3210	Unrestricted	321101	UR-True Endowment
						321201	UR-Student Loan
						321301	UR-Funds Functioning as Endow.
						321401	UR-Physical Capital Investment
						321501	UR-Accum. Gen. Budget Deficit
						321601	UR-Designated for Specific Purposes
		MR3220	Temporarily Restricted	MN3220	Temporarily Restricted	322101	TR-True Endowment
						322201	TR-Funds Functioning as Endow.
						322301	TR-Physical Capital Investment
						322401	TR-Restricted for Specific Purposes
		MR3230	Permanently Restricted	MN3230	Permanently Restricted	323101	PR-True Endowment
						323201	PR-Student Loan

Revenue

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
MS3500	Fund Transfers & Other Increase	MR3520	Increases in Fund Balance	MN3520	Increases in Fund Balance	352099	Bgt-Increases in Fund Balance
						352101	Other Increases to Endow-HBV
						352201	Other Increases-NonHBV
						352301	Other Increases in Other Funds-Non-Operating
						352305	Other Increases in Other Funds-Operating
						352401	Additions to Plant
						352402	Sweeps EXPPC
						352403	Sweeps Capital Allocation
						352404	Sweeps Other
						352405	Sweeps Other DESCI
						352406	Amortization CR - Internal Bank
						352407	Amortization CR - Taxable and Other Debt
						352408	Amortization CR - Tax Exempt
						352409	Sweeps-Non-Cap Expenses
						352410	Sweeps-Capitalized Interest
						352411	Sweeps-Receivable
						352412	Amortization-TE University Cash-CR
		MR3530	Decreases in Fund Balance	MN3530	Decreases in Fund Balance	353001	Uncollectible Loans
						353099	Bgt-Decreases in Fund Balance
						353101	Loan Cancellations
						353201	Non Operating Funds used for Capital Improvements
						353202	Capital Allocation for Capital Improvement
						353203	Other DESCI
						353204	Other DESCI-Non-Cap Expenses
						353205	Capitalized Interest-Sweeps
						353701	Amortization-Other Assets
						353801	Gain/Loss Disposal of Equipment
						353901	Other Decreases-HBV
						353902	Other Decreases-NonHBV
						353903	Other Decreases-Other Funds-Non-Operating

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						353905	Other Decreases-Other Funds-Operating
		MR3540	Net Change in Fund Balance-YE Close	MN3540	Net Change in Fund Balance-	354001	Net Change in Fund Balance-Operating
						354002	Net Change in Fund Balance-NonOperating
MS3600	Reclass NA Released-Rest	MR3600	Reclass NA Released-Rest	MN3600	Reclass NA Released-Rest	361001	FASB NAR EXPOP
						362001	FASB NAR EXPPC UR
						362002	FASB NAR EXPPC TR
						363001	FASB NAR ENDOW UR
						363002	FASB NAR ENDOW TR/LR
						363003	FASB NAR ENDOW TR/MR
MS4000	Income External	MR4100	Tuition, Room & Board	MN4110	Tuition	411101	Tuition
						411102	Tuition Allocation
						411199	Bgt-Tuition
						411201	Fees
				MN4150	Board	415001	Board
						415099	Bgt-Board
				MN4160	Room	416099	Bgt-Room
						416101	Rental Fees-Students
						416201	Rental Fees-Others
		MR4200	Sponsored Agreement Direct Income	MN4210	Direct Cost Income-G&C	420099	Bgt-Direct Cost Income-G&C
						421001	Federal Direct Cost Income-G&C
						422001	NonFed Direct Cost Income-G&C
				MN4230	Clinical Drug Trials-Direct Inc	423001	Clinical Drug Trials-Direct Income
						423099	Bgt-Clinical Drug Trials-Direct Inc
				MN4240	VA Research Income	424001	VA - Research
						424099	Bgt-VA Research Income
		MR4300	Sponsored Agreement Indirect Income	MN4310	Indirect Cost Income-G&C	431001	Federal Indirect Cost Income-G&C
						431099	Bgt-Indirect Cost Income-G&C
						432001	NonFed Indirect Cost Income-G&C
		MR4400	Medical Services Income	MN4410	Yale Health Plan	441099	Bgt-Yale Health Plan
						441101	YHP Premiums
						441201	YHP Worker's Comp
						441301	YHP Hospitalization
						441401	YHP Medicare Fees
						441501	YHP No Fault Ins Recovery

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						441601	YHP Subrogation Recovery
				MN4420	Affiliated Hospitals	442099	Bgt-Affiliated Hospitals
						442101	Affiliated Hospitals
						442201	YNHH Services
						442301	YNHH Salary Income
						442401	YNHH Shared Services Overhead
						442501	YNHH Inpatient Overhead
						442601	YNHH Contract Income
						442701	YNHH PDDO OCS
						442801	YNHH PDDO LDS
				MN4440	Patient Care Fees	444099	Bgt-Patient Care Fees
						444101	Distrib Patient Care Fees-OPS
						444102	Distrib Patient Care Fees-Transfer Account
						444103	IDX Drug, DME & Supplies Income
						444104	IDX Medical Devices Income
						444201	Distrib Patient Care Fees
						444301	Accrued Revenue-Med Services
						444401	Contractual Allowance-Med Services
						444501	Contractual Adjustment-Med Services
						444601	Bad Debt Allowance-Med Services
						444701	Bad Debt Adjustment-Med Services
						444901	Discount Adjustment - Med Services
						445001	Clinical Contractual Services Income
				MN4460	Other Med Svces Income	440099	Bgt-Other Med Svces Income
						446001	Other Med Svces income
						446500	Constructive Receipt Income
						447001	VA - Clinical Income
						479100	YSM Arrangement Income
		MR4500	Contributions	MN4500	Contributions	450099	Bgt-Contributions
						451101	Contributions
						451102	Contributions to Gifts Clearing Acct
						451103	Contribution adj's - Fin Rep
						451104	Recovery of Unrestricted Curr Use Gifts (Dr)
						451105	Recovery of Unrestricted Curr Use Gifts (Cr)

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						451106	Restricted Current Use Gifts Reclass (Dr)
						451107	Restricted Current Use Gifts Reclass (Cr)
		MR4600	Investment Return	MN4600	Investment Income	460099	Bgt-Invest Income
						460199	Bgt-42H
						460299	Bgt-42J
						460399	Bgt-42K
						461099	Bgt-Other Investment Income
						461101	Domestic Dividend Income
						461201	Interest on Fixed Income
						461301	Income on International Equity
						461401	Income from Private Equity
						461501	Income from Absolute Return
						461601	Inc from Real Estate-Ltd Ptrshp
						461611	Inc from Real Estate-Property Inc
						461621	Inc from Residential Property
						461631	Inc from Commercial Property
						461641	(Inc) from Real Estate-Taxes
						461671	(Inc) from Real Estate-Other
						461701	Interest on Mortgages
						461801	Income from Pooled Life Income
						461901	Other Investment Income
						461950	CHEFA Interest Income
						462100	Investment Income Allocated
						462101	Cash Management Income-Debit
						462102	Cash Management Income-Credit
						462109	FASB Only - Investment Income Alloc
						475001	Fiduciary Income
				MN4630	Gains/Losses on Investments	463099	Bgt-Gains/Losses on Investments
						463101	Realized Gains/Losses
						463201	Unrealized Gains/Losses
						463309	FASB Only - Gains/Losses Alloc
				MN4640	LIFE INCOME PAYMENTS	464001	Life Income Payments
						464099	Bgt-Life Income Payments
				MN4650	INVESTMENT MANAGMENT	465001	Investment Management Fees

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						465009	FASB Only - Investment Mgt Fees Alloc
						465099	Bgt-Investment Management Fees
				MN4660	INVESTMENT INCOME TAXE	466001	Investment Income Taxes
						466099	Bgt-Investment Income Taxes
				MN4670	Investment Income Service Ch	467001	Invest Income Service Charge
						467099	Bgt-Investment Income Service Charge
				MN4690	SPENDING DISTRIBUTION	469099	Bgt-Spending Distribution
						469101	Spending Distribution
						469109	FASB Only - Spending Distribution Alloc
						469201	Distrib. of Spend. Recv'd by Funds from Pool
						469203	Special Investment Spending Distribution
						469204	Alloc Curr Year Spend Distr-By Central (Dr)
						469205	Alloc Curr Year Spend Distr-By Central (Cr)
						469206	Alloc Curr Year Spend Distr-By Dept (Dr)
						469207	Alloc Curr Year Spend Distr-By Dept (Cr)
						469210	Distrib. Of B Spend. Recv'd by Funds from Pool
						469211	Spending Distribution Income to Fund Principal (Dr)
						469212	Allocated Spending Distribution to Fund Principal-HBV (Cr)
						469213	Allocated Spending Distribution to Fund Principal-Non-HBV (Cr)
						469214	Spending Distribution Admin Charge
						469296	Bgt-B-Acct Alloc Curr Yr Spend (DB)
						469297	Bgt-B-Acct Alloc Curr Yr Spend Dist (CR)
						469298	Bgt-B-Acct Unrestr Endow Inc Recovery (DB)

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						469299	Bgt-B-Acct Unrestr Endow Inc Recovery (CR)
				MN4692	Endowment Income Recoverie	469208	Unrestricted Endow Income Recovery (Dr)
						469209	Unrestricted Endow Income Recovery (Cr)
						469215	Endow Inc Recov Prof & Teaching (Dr)
						469216	Endow Inc Recov Prof & Teaching (Cr)
						469217	Endow Inc Recov Bldg Maint (Dr)
						469218	Endow Inc Recov Bldg Maint (Cr)
						469219	Endow Inc Recov Fellows & Schol (Dr)
						469220	Endow Inc Recov Fellows & Schol (Cr)
						469221	Endow Inc Recov Books & Coll (Dr)
						469222	Endow Inc Recov Books & Coll (Cr)
						469223	Endow Inc Recov Other (Dr)
						469224	Endow Inc Recov Other (Cr)
		MR4700	Other Income	MN4710	Sales	471099	Bgt-Sales
						471101	Food & Food Services
						471102	Cafeteria Sales
						471103	External Catering Sales
						471201	Alcohol
						471301	Publications
						471401	Utilities
						471501	Sale of Materials
						471525	Sales - Furniture, Equipment & Vehicle
						471601	Royalty Income
						471602	Royalty Income Reclass
				MN4720	Fees	472099	Bgt-Fees
						472101	Service Charges
						472201	Athletic Admissions
						472301	Parking
						472401	Telephone
						472501	Applications Fees

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						472601	Other Admissions Receipts
						472602	Subscription Ticket Sales
						472603	Conference/Seminar - Fees
						472701	Professional Fees
						472801	Use/enrollment Fees
						472901	Occupancy Revenue
				MN4730	YP Sales and Publishing Inco	473001	YP Sales - Press Books
						473002	YP Returns - Press Books
						473003	YP Sales - Press Books - Net Electronic
						473004	YP Sales Allowances
						473005	YP Sales Distribution Books
						473006	YP Returns Distribution Books
						473011	YP Reprint Rights Revenue
						473012	YP Translation Rights Revenue
						473013	YP Permission Rights Revenue
						473014	YP Book Club Rights Revenue
						473015	YP Other Rights Revenue
						473016	YP Licensing Rights Revenue
						473017	YP Other Rights Revenue
						473018	YP Electronic Rights Revenue
						473021	YP Book Club Revenue
						473022	YP Miscellaneous Publishing Income
						473023	YP Sales - Remainders
						473024	YP Sales - Damaged Books
						473025	YP Other Publication Revenue
						473026	YP Sales - Co-Publications
						473027	YP Costs - Co-Publications
				MN4760	Interest On Loan Notes	476001	Interest on Student Loan Notes
						476099	Bgt-Interest On Loan Notes
				MN4770	Other Income	470099	Bgt-Other Income
						477001	Other Income
						477020	Commission Income
						477050	Other Income - ISI Premium - External
						477051	Other Income - ISI Discounts - External

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						477100	Unapplied Income
						477150	Special Programs and Events
						477175	Scholarships and Grants
						477201	VA - Education
						477301	Income Reclass DR
						477302	Income Reclass CR
						477500	Interest Income
						477601	Contractual Service Agreements
						477602	Non-Contractual Service Income
						477701	VA Research Service Income
						479010	G&C Residual Revenue - Directs
						479011	G&C Residual Revenue - Indirects
						479200	Agency Receipts
						479900	Suspense Income Account
						479998	Income Recovery
				MN4790	Other Misc Income	479001	Miscellaneous Income 1
						479002	Miscellaneous Income 2
						479003	Miscellaneous Income 3
						479004	Miscellaneous Income 4
						479007	Miscellaneous Income 7
						479009	Miscellaneous Income 9
MS5000	Income Internal	MR5100	Internally Provided Services	MN5100	Internally Provided Services	510001	Internal Service Income
						510002	Yale University Health Services Internal Income
						510004	Dining Services Internal Svc Contra Income
						510005	Internal Catering Income
						510006	Internal Summer Conference Income
						510007	ISI Contra Account
						510008	ISI Revenue Surcharges
						510009	Internal Service Income - Non-Registered ISP
						510010	Internal Service Income - Clinical Trials
						510011	Internal Medical Services Income
						510020	ISI ITS FTE Billing
						510025	ISI Telecom Infrastructure Bundle
						510099	Bgt-Internally Provided Services

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
		MR5200	Internal Income Allocation	MN5210	Interest & Amortization	521099	Bgt-Interest & Amortization
						521201	Interdept. Credit - Interest Amortization
				MN5220	Cost Allocation - Expense Rec	522099	Bgt-Cost Allocation-Expense Recovery
						522201	OEHS Expense Recovery
						522301	Service Costs Recovered from MFDO
				MN5230	Utilities	523099	Bgt-Utilities
						523101	Utilities-Non Cost Center
						523111	Utilities-NonCostCtr-InterestAmort
						523201	Utilities-Cost Center
						523211	Utilities-CostCtr-InterestAmort
				MN5240	Building Services	524099	Bgt-Building Services
						524101	Building Services-Non Cost Center
						524201	Building Services-Cost Center
						524301	Building Services-Departments
				MN5250	GA Investments	525001	Cr-Gen Admin Assess
						525002	Cr-Gen Admin Assess Adjust
						525099	Bgt-GA Investments
				MN5260	University Assessments	526099	Bgt-University Assessments
						526201	Cr-G&C Indirect Cost
						526202	G&C Indirect Cost Reclass
						526301	Cr-Student Health Assess
						526350	Cr-Research Admin Assess
						526401	Cr-Library Assess
						526501	Cr-Athletic Assess
						526555	Cr-Safety Assessment
						526601	Cr-Occupancy Assess
						526602	Security Assessment Credit
						526650	CR - YSM Space
						526701	Cr-Other Assess
						526801	Fringe Benefit Recoveries
						526831	Cr-Dining/Dorm Assess
						526841	Cr-Parking Assess
						526901	CrGift Assess
						526902	CrGift Assess Adjust
				MN5270	Division Assessments	527011	Cr - Clinical Space

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						527012	CR - Admin Space
						527021	Cr - PFS Costs Assess
						527022	Cr - PFS Costs Assess Adjust
						527031	Cr-Ambulatory Assess
						527041	Cr-Malpractice Assess
						527051	Cr - Clinical Assess
						527052	Cr - Clinical Assess Adjust
						527061	Cr - YMG Costs Assess
						527062	Cr - YMG Costs Assess Adjust
						527063	Cr-YMG-YNHH Assess
						527064	Cr-YMG-YNHH Assess Adj
						527065	Cr - YMG EMR Assess
						527066	Cr - YMG EMR Assess Adjust
						527071	Cr - Clinical PFS Assess
						527072	Cr - Clinical PFS Assess Adjust
						527073	Cr-Gift Assess
						527074	Cr-Clinical YNHH PDDO LDS Assess
						527075	Cr-Clinical YNHH PDDO LDS Assess Adj
						527076	Cr-Constructive Receipt Assessment
						527077	Cr-Constructive Receipt Assessment - Adjustment
						527082	Cr - YSM IT Infrastructure Assessment
						527085	CR-Occupancy Assess
						527091	Cr-YNHH Shared Service Contracts
						527092	Cr-YNHH Shared Service Contracts-ADJ
						527093	Cr-Clinical YNHH PDDO OCS Assess
						527094	Cr-Clinical YNHH PDDO OCS Assess Adj
						527099	Bgt-Division Assessments
						527121	Cr - Affil Hosp Assess
						527122	Cr - Affil Hosp Assess Adjust
						527131	Cr - Clinical Drug Trial
						527132	Cr - Clinical Drug Trial Adjust

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						527151	Cr - Non Clinical Assess
						527152	Cr - Non Clinical Assess Adjust
						527153	Cr-Contractual Service Agreements
						527154	Cr-Contractual Service Agreements-Adjust
						527161	Cr-Rebate Assess
						527171	Cr-GA Allocation
						527173	CR - GA Allocation Salary Support
						527175	CR - GA Assessment Reallocation
						527181	Cr-Dowry Distribution
						527185	CR - Core Allocation
						527191	Cr-Sabbatical Recovery
				MN5280	Department Assesments	528001	Cr-Med School Dept Assess
						528099	Bgt-Department Assessments
						528350	CR - LOB Admin Allocation
				MN5290	Ussage Revenue Acct	529001	Usage Revenue Account
						529099	Bgt-Usage Revenue Acct
				MN5300	Support and Funding Allocatic	530099	Bgt-Support and Funding Allocation
						530100	Provost-Approved Allocation
						530101	Alloc Salary Tenured Faculty 9/9 Prog
						530102	Alloc Salary Non-Tenured Faculty 9/9 Prog
						530103	Alloc Fringe Benefits Faculty 9/9 Prog
						530200	Departmental Allocation

Expense

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
MS4000	Income External	MR4600	Investment Return	MN4600	Investment Income	461206	Investment Interest Expense
MS7000	Salaries and Benefits	MR7100	Faculty Compensation	MN7100	Faculty Salaries	710099	Bgt-Faculty Salaries
						711100	Faculty Salary-Tenured
						711110	Rec Fac Salary Tenured - Central Only
						711199	Bgt-B-Acct Rec Fac Sal
						711200	Faculty Salary-NonTenured
						711300	Faculty Salary-NonLadder

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						711310	Rec Fac Sal-Non Ladder
						711399	Bgt-B-Acct Rec Fac Sal-Non Ladder
						711400	Faculty Salary-Summer
						711700	Faculty Salary-Asst Instructors
						711800	Faculty Salary-Special
						711900	Faculty Salary-Other w/Fringe
						712000	Faculty Salary-Other w/o Fringe
						712010	Rec Faculty Salary-Other-w/o Fringe
						712099	Bgt-B-Acct Rec Fac Sal Other w/o Fringe
						712220	Faculty Salaries Over Pension Cap
						712300	Faculty Salary-Unallowable
				MN7116	LOA Faculty Salaries	711350	Faculty NonLadder LOA
						711360	Faculty NonLadder LOA with Outside Funding
						711500	Faculty Tenured LOA
						711550	Faculty Tenured LOA with Outside Funding
						711600	Faculty Ladder LOA
						711650	Faculty Ladder LOA with Outside Funding
						711699	Bgt-LOA Faculty Salaries
						712050	Faculty Salary-Non Payroll Loan Forgiveness w/o Fringe
				MN7119	Post Doc Assoc Salaries	711950	Faculty Salary-Post Doc Associate
						711999	Bgt-Post Doc Assoc Salaries
				MN7121	Incentive Compensation - Fac	712110	Med Sch Fac Incentive Comp
						712150	Med Fac Recurring Incentive Comp
						712199	Bgt-Incentive Compensation-Faculty
				MN7122	Extra Compensation - Faculty	712210	Med Sch Faculty Extra Comp
						712211	Med Sch Affil Hosp Pay - Faculty
						712230	Med Fac Recurring Extra Comp
						712250	Med Sch Add'l Pay w/Fringe
						712251	Med Sch Affil Hosp Pay - Other
						712299	Bgt-Extra Compensation-Faculty
		MR7200	Staff Compensation	MN7210	M&P Salaries	721000	Staff M&P
						721099	Bgt-M&P Salaries
						721100	Compensated Absences

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						721200	Staff M&P - No Fringe
						721300	Staff M&P - Overtime
				MN7220	C&T Salaries	722099	Bgt-C&T Salaries
						722100	Staff C&T
						722200	Staff C&T Exclude
						722300	Staff C&T Overtime
						722400	Staff C&T Taxable Tips
				MN7230	S&M Salaries	723099	Bgt-S&M Salaries
						723100	Staff S&M Direct Wages
						723200	Staff S&M IndirectWages
						723300	Staff S&M Overtime
				MN7240	Non Salary Compensation - S	724099	Bgt-Non Salary Compensation-Staff
						724300	Salary Continuation
						724400	Interim Employment Pool
						724500	Staff-Unallowable
						724550	Employee Referral Program
						724600	Staff-Other
						724700	Labor Default Expense
						724800	Staff - Other Taxable Tips
				MN7242	CAS Salaries	724200	Casual Employee
						724299	Bgt-CAS Salaries
		MR7250	Student Compensation	MN7250	Student Compensation	725099	Bgt-Student Compensation
						725100	Student Research Asst
						725200	Student Instructor
						725300	Student-All Hourly
						725500	Federal Work Study
						725600	Federal Work Study Credit
						725700	Student - Fellowship Teaching
		MR7300	Employee Benefits	MN7301	Health & Other - Benefits	730100	Med School Addtl Benefits Exp
						730199	Bgt-Health & Other-Benefits
						731100	Other Employee Benefits
						731200	Death Benefits
						732100	Active Employee Health Costs
						733100	Dental Plan Costs
						735100	Long Term Disability
						738100	Workers Compensation
						739100	Employee Tuition

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						739200	Scholarships for Children of Emp
						739300	Training - Fringe Benefit
				MN7305	Retiree	730599	Bgt-Retiree
						734100	Retirement Plan Costs
						736100	FICA
						737200	Retiree Health Benefits
				MN7400	Fringe Assessment	740099	Bgt-Fringe Assessment
						741000	Fringe Benefit Assessments
						741010	Rec Fringe Benefit Assessment - Central Only
						741099	Bgt-B-Acct Rec Fringe Benefit
MS8000	Non Salaries	MR8100	Student/Postdoc Aid	MN8100	Stipends	810099	Bgt-Stipends
						811000	Stipend-Graduate Student
						811100	Stipend-Non Yale Student
						812000	Stipend-Post Doc
						814000	Stipend-Undergraduate Student
				MN8110	Tuition Related	811099	Bgt-Tuition Related
						813000	Tuition Discount
						813001	Tuition Discount / Non Taxable
						813010	Rec Tuition Discount - Central Only
						813099	Bgt-B-Acct Rec Tuition Discount
						910500	Tuition Remission
				MN8120	Fellowships	812099	Bgt-FELLOWSHIPS
						910701	Fellowship Payments
		MR8200	Materials and Supplies	MN8200	Materials	820099	Bgt-Materials
						820400	Film, Slides, Tapes & Recordings
						820500	Materials for Bldgs & Grounds
						820900	Gas & Oil for Vehicles
						821290	Materials - Bldg Plaques Signs & Posters
						822103	Personal Protective Equipment/ Apparel
						822105	Gas Demurrage
						822200	Theatrical Production Materials
						910300	Materials for Resale
				MN8208	COGS Food, Beverage & Non	820802	CGS Bakery - Fresh
						820804	CGS Bakery - Frozen

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						820806	CGS Bakery - Internal
						820808	CGS Beverage - Soda
						820810	CGS Beverage - Juice
						820812	CGS Beverage - Alcoholic
						820814	CGS Dairy - Milk
						820816	CGS Dairy - Cheese
						820818	CGS Dairy - Eggs
						820820	CGS Dairy - Processed
						820822	CGS Grab & Go - Beverage
						820824	CGS Grab & Go - Food
						820826	CGS Grab & Go - Commissary
						820828	CGS Grocery - Canned
						820830	CGS Grocery - Dry Goods
						820832	CGS Grocery - Frozen
						820834	CGS Meat - Beef
						820836	CGS Meat - Lamb
						820838	CGS Meat - Pork
						820840	CGS Meat - Poultry
						820842	CGS Meat - Processed
						820844	CGS Meat - Seafood
						820846	CGS Non Food Items
						820848	CGS Produce - Fresh
						820850	CGS Produce - Frozen
				MN8210	Supplies	821000	Supplies-Office
						821010	Supplies-Office-Procard
						821099	Bgt-Supplies
						821200	Supplies-Laboratory
						821210	Supplies-Laboratory-Procard
						821240	Supplies - Research
						821260	Supplies - Teaching & Classroom
						821270	Supplies - Hardware Electric & Plumbing
						821280	Supplies - Art & Museum
						821300	Postage
						821400	Supplies for Food Service
						821410	Supplies - China, Glass & Silverware

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						821420	Supplies - Paper & Disposables - Food Service
						821430	Supplies - Flowers & Decorations - Food Service
						821500	Supplies - Computer
						821600	Supplies - Fax/Copiers
						821700	Supplies-Software
						822100	Supplies-Misc
						822101	Disinfectant Detergents
						822102	Equipment Maintenance Supplies
						822104	Safety Supplies
						832710	University Owned Clothing (aka Uniform Service)
				MN8220	Books, Periodicals & Subscrip	820300	Periodical & Books
						822099	Bgt-Books,Periodicals & Subscriptions
				MN8230	Animals	820601	Animal Caging
						820700	Animal Purchases
						820701	Animal Bedding
						820702	Animal Food
						820703	Animal Food Delivery
						820704	Animal Service Charges
						820705	Animal Per Diems
						820750	Research Animals
						820799	Bgt-Animals
				MN8240	Chemicals & Radioisotopes	820100	Chemicals
						820200	Radioisotopes
						824099	Bgt-Chemicals & Radioisotopes
		MR8300	Service Expenses	MN8305	IT Services	832099	Bgt-IT Services
						832100	Data Processing
						832110	ITS Enterprise Systems
						832115	ITS Email Services
						832120	ITS Production Services
						832125	ITS File Services
						832130	ITS Desktop Support Contract Billing
						832135	ITS Desktop Support Hourly Billing
						832140	ITS YPPS Services
						832145	ITS Device Charges

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						832150	ITS FTE Billing
						832151	ITS FTE Billing Allocation
						832152	ITS Managed Work Station
						832155	ITS Help Desk
						832160	ITS Scheduling
						832165	ITS Client Accounts
						832170	ITS Central Backup
						832180	ITS DNO ARA or PPP Services
						832190	ITS AMT Services
						832195	ITS Services - Other
						833050	Web Development Services
						883610	ITS DNO Services
						883620	ITS Email and Calendaring Services
				MN8310	Telecomm Services	831099	Bgt-Telecomm Services
						831100	Telephone Rental
						831101	Cell Phone/Wireless Device Service
						831150	Answering Service
						831175	Telecom Infrastructure Bundle
						831180	Telecom Building Line Charge
						831200	Telephone & Data Install
						831300	Long Distance Network and Internet Charges
						831400	Long Distance Tolls
						831500	Directory Listings
						831600	Purchased Telephone, Cell and Wireless Equip Equip
						831650	Beeper Rental
						831700	YSM Supplemental Telecom Charge
				MN8315	Professional Services	831599	Bgt-Professional Services
						833250	Recruitment Expense
						891000	Consulting Services - Mgt
						891500	Software Services
						892000	Audit/Accounting Services
						893000	Engineering & Arch Services
						894000	Professional Service Fees - Unallowable
						895000	Theatrical Services

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						895100	Professional Musical Services
						896000	Misc Professional Services
						896100	Professional Medical Services
						896500	Capital Project Management Internal
						897000	Legal Services
						899001	YP Sales Rep Fees Australia
						899002	YP Sales Rep Fees Canada
						899003	YP Sales Rep Fees Domestic
						899004	YP Sales Rep Fees Latin America
						899005	YP Sales Rep Fees Southern US
						899006	YP Sales Rep Fees Asia
				MN8320	General Services	830099	Bgt-Gen Services Exp
						832300	Services-Student
						832400	Services-Shop
						832510	Catering - Internal
						832600	Non Yale Temp Emp
						832650	Rental Property Operating Expense
						832700	Laundry Supplies/Services
						832720	Linen Rentals and Supplies
						832800	Freight-Shipping & Transportation
						832810	YP Free Postage
						833150	Copyright & Similar Services
						833200	Moving & Relocation
						833275	Recycling & Shredding Services
						833350	Program and Event Fees & Services
						833500	Honoraria
						833575	Restoration - Art & Museum Collections
						833600	Misc Services & Allowance
						833605	Field Research Services
						833610	ISP Miscellaneous
						833680	Security Expense Allocation
						896150	Editing, Translation & Analysis Services
						911700	Theatrical Artist Reimbursables
						911850	Parking Services
						911900	YP Operating Expense TriLiteral

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						911901	YP POD Fulfillment Expense
						911902	YP Title Data Fees
				MN8325	Study Subjects	832599	Bgt-Study Subjects
						833800	Study Participant Payments
						833900	Study Subjects
				MN8330	SubAward	833099	Bgt-SubAward
						833410	Subaward Expense
				MN8335	Design, Printing, Promotions	832200	Photocopying
						832850	Mailing Services
						832900	Print/Copy Services
						832910	Print Copy Services-Chargeable YPPS Only
						833000	Graphic Design Services
						833010	Graphic Design Services-Chargeable YPPS Only
						833075	Digital Imaging & Audio Services
						833100	Reprints
						833300	Advertising, Public Relations
						833599	Bgt-Design/Printing/Promotions
						833685	Chargeable Services-Mailing YPPS Only
						833690	Chargeable Services-Other YPPS Only
						910310	Chargeable Materials-Paper YPPS Only
						910320	Chargeable Materials-Printing Supplies YPPS Only
						910360	Chargeable Materials-Other YPPS Only
						910800	Personnel Recruitment Ads
						910901	YP Catalog
						910902	YP Galleys
						910903	YP Promotion Cost Language Books
						910904	YP Promotion Cost Electronic Books
						910906	YP Advertising - Scholarly Media
						910907	YP Advertising - Exhibits
						910908	YP Advertising - Direct Mail
						910909	YP Coop Advertising - Retailers

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						910911	YP Exhibiting Cost - Yale Press
						910912	YP Exhibiting cost - Coop
						910913	YP Travel - Authors
						910914	YP Free and Review
						910916	YP Coop Advertising - Wholesalers
						910917	YP Advertising - Major Media
				MN8336	Lab/Research Services	833615	CCMI ISP Services
						833620	Biotechnology Services
						833625	MIRC ISP Services
						833630	Pathology Critical Technology Services
						833640	Glass Washing Services
						833650	YCC Shared Services
						833660	Derm Path Services
						833670	Immunobiology FACS Services
						833699	Bgt-Lab/Research Services
				MN8340	Athletic Services	834099	Bgt-Athletic Services
						834400	Athletic Facility Rental Fees
						834410	Athletic Use Fee
						834420	Athletic Goods & Service Fees
				MN8345	Maintainance Services	834599	Bgt-Maintenance Services
						932000	Custodial Services
						933000	Utilities Building
						934000	Fire Prevention
						935000	Grounds Maintenance
						938100	Outside Contractors
						938200	Internal Contractors
						939000	Asbestos Removal
						939100	Environmental Remediation costs
				MN8350	Training & Organizational Dev	833665	CME application/administrative
						835099	Bgt-Training & Organizational Dev
						835100	Org Dev Consulting Fees
						835200	Mgt & Admin Training Fees
		MR8400	Medical Supplies/Services	MN8410	YNHH Staff Svces	841099	Bgt-YNHH Staff Services
						841100	YNHHStaffSal18OH
						841110	YNHHSalOvhd
						841200	YNHH Staff Salaries-NonBurden

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
				MN8430	Inpatient Svces & Fees	843099	Bgt-Inpatient Services & Fees
						843100	Inpatient Hosp Services
						843200	Inpatient Professional Services
						843300	Inpatient-Misc Fees
				MN8440	Outpatient Services	844099	Bgt-Outpatient Services
						844100	Outpatient Hospital Services
						844200	Outpatient Psychiatric Services
				MN8450	Other Med Supp/Svces	840099	Bgt-Other Med Supp/Services
						845100	Med Supplies
						845120	YUHS Retail Pharmacy CGS
						845150	Drugs and Pharmaceuticals
						845200	Professional Fees-Referrals
						845300	Laboratory Services
						845400	Medical Retainer Fees
						845500	Emergency Transportation
						845600	Radiology Services
						845700	Patient Care Costs
						845800	Misc Med Fees
						845801	YNHH Non Salary Charges
						845802	Ambulatory Clinic Charges From YNHH To YSM
						845900	Other Fees for Med Services
		MR8500	Library, Art and Museum Collections	MN8500	Library, Art and Museum Colle	850099	Bgt-Library Collections
						850500	Library Microforms
						850700	Library Collections
						850730	Library Colls Preserv
						850758	Library Colls Music and Scores
						850760	Library Colls Phono Recs and CD
						850762	Library Colls Prints
						850764	Library Colls Slides and Photo
						850766	Library OC Tapes
						850768	Library OC Video Film
						850770	Library Other
						850775	Electronic Resources
						850800	Commercial Binding
						850900	Art & Museum Acquisitions

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						851010	Rec Library Gen Acquisitions-Central Only
						851099	Bgt-B-Acct Rec Library Gen Acquisitions
				MN8505	Manuscripts	850599	Bgt-Manuscripts
						850600	Manuscripts
						850610	Manuscripts Microforms
						850630	Manuscripts Preserv
				MN8510	Maps	850400	Maps
						850430	Maps Preservation
						851199	Bgt-Maps
				MN8515	Monographs	850100	Monographs
						850105	Monographs Books Hard Copy
						850110	Monographs Microforms
						850115	Monographs Back Files
						850120	Monographs Multiple Year
						850125	Monographs Electronic
						850130	Monographs Microform Preserv
						851599	Bgt-Monographs
				MN8520	Rare Books	850300	Rare Books
						850330	Rare Book Preserv
						852099	Bgt-Rare Books
				MN8525	Series & Continuations	850200	Serials & Continuations
						850205	Serials & Contins Books Hard Copy
						850210	Serials & Contins Microforms
						850215	Serials & Contins Back Files
						850220	Serials & Contins Multiple Year
						850225	Serials & Contins Electronic
						850230	Serials & Contins Micorform Preserv
						852599	Bgt-Serials & Continuations
		MR8600	Interest & Amortization	MN8600	Interest External	860199	Bgt-Interest External
						861000	Interest-External
						861010	Interest-External CHEFA S
						861015	Interest-External CHEFA T1
						861016	Interest-External CHEFA T2
						861020	Interest-External Comm Paper
						861025	Interest-External SWAPS

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						861030	Interest-External Century Bond
						861035	Interest-External MTN Series B
						861040	Interest-External IBM
						861045	Interest-External College Plaza
						861060	Interest-External CHEFA U
						861061	Interest-External CHEFA V
						861062	Interest-External CHEFA W
						861063	Interest-External CHEFA X1
						861064	Interest-External CHEFA X2
						861065	Interest-External CHEFA X3
						861066	Interest-External CHEFA Y1
						861067	Interest-External CHEFA Y2
						861068	Interest-External CHEFA Y3
						861069	Interest-External CHEFA Z1
						861070	Interest-External CHEFA Z2
						861071	Interest-External CHEFA Z3
						861072	Interest-External CHEFA 2010A-1
						861073	Interest-External CHEFA 2010A-2
						861074	Interest-External CHEFA 2010A-3 Rate1
						861075	Interest-External CHEFA 2010A-3 Rate2
						861076	Interest-External CHEFA 2010A-4 Rate1
						861077	Interest-External CHEFA 2010A-4 Rate2
						861200	Interest-External Capital Lease
						861500	Interest-External Capital. Interest-Dr
						861501	Interest-External Capital. Interest-Cr
				MN8610	Interest Internal	861099	Bgt-Interest Internal
						862005	Interest-Internal Internal Bank - Unit Cost
						862010	Interest-Internal Taxable Debt - Central Cost
						862011	Interest Internal Taxable Debt - Unit Cost
						862030	Interest-Internal Other Debt - Unit Cost

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						862038	Interest-Internal Tax Exempt Debt - Central Cost
						862041	Interest Internal Tax Exempt - Unit cost
						862042	Interest-Internal TE University Cash-Central Cost
						862043	Interest-Internal TE University Cash-Unit Cost
						862045	Interest-Internal Capital Interest
				MN8620	Amortization	862099	Bgt-Amortization
						863000	Amortization-Building
						863005	Amortization-Internal Bank - Unit Cost
						863010	Amortization-Taxable Debt - Central Cost
						863011	Amortization Taxable Debt - Unit Cost
						863038	Amortization Tax Exempt Debt - Central Cost
						863041	Amortization Tax Exempt Debt - Unit Cost
						863042	Amortization-TE University Cash-Central Cost
						863043	Amortization-TE University Cash-Unit Cost
				MN8630	Debt Financing Fees	863099	Bgt-Debt Financing Fees
						865000	Debt Financing Fees
						865010	Debt Financing Fees - CHEFA S
						865015	Debt Financing Fees - CHEFA T
						865020	Debt Financing Fees - Comm Paper
						865025	Debt Financing Fees - Century Bd
						865026	Debt Financing Fees - MTN Series B
						865030	Debt Financing Fees - Other
						865035	Debt Financing Fees - CHEFA U
						865036	Debt Financing Fees - CHEFA V
						865037	Debt Financing Fees - CHEFA W
						865038	Debt Financing Fees - CHEFA X
						865039	Debt Financing Fees - CHEFA X2-3
						865040	Debt Financing Fees-CHEFA Y1
						865041	Debt Financing Fees-CHEFA Y2-3

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						865042	Debt Financing Fees-CHEFA Z1
						865043	Debt Financing Fees-CHEFA Z2-3
						865044	Debt Financing Fees-CHEFA 2010A-1
						865045	Debt Financing Fees-CHEFA 2010A-2
						865046	Debt Financing Fees-CHEFA 2010A-3
						865047	Debt Financing Fees-CHEFA 2010A-4
				MN8640	I&A Reclassification	864099	Bgt-I&A Reclassification
						866100	I & A Reclass - Interest
						866200	I & A Reclass - Amortization
				MN8650	Depreciation and Amortization	865099	Bgt-Depreciation and Amortization
						869100	Depreciation - Building
						869200	Depreciation - MEI
						869300	Amortization - Other Assets
						869400	Depreciation - Capital Lease Buildings
		MR8695	Capital Allocation	MN8695	Capital Allocation	869500	Capital Allocation
						869501	Capital Allocation-Department
						869502	Capital Allocation-Department-Non-CRC
						869599	Bgt-Capital Allocation
		MR8700	Travel & Business Expenses	MN8700	Travel Expenses	870099	Bgt-Travel
						871010	Domestic Travel - Air/Rail
						871020	Domestic Travel - Lodging
						871030	Domestic Travel - Car Rental
						871040	Domestic Travel - Ground Trans
						871050	Domestic Travel - Meals
						871060	Domestic Travel - Other
						871070	Federal Per diem - Domestic
						871080	Departmental Per diem-Domestic
						871090	Domestic Travel-Tel & Internet Chges
						871130	Academic Field Trips - Domestic
						872010	International Travel - Air/Rail
						872020	International Travel - Lodging

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						872030	International Travel - Car Rental
						872040	International Travel - Ground Trans
						872050	International Travel - Meals
						872060	International Travel - Other
						872070	Federal Per diem - International
						872080	Department Per diem - International
						872090	International Travel - Tel & Internet Charges
						872100	Instructor Housing - Study Abroad
						872120	Student Housing - Study Abroad
						872130	Academic Field Trips - Foreign
				MN8740	Business Meals	820800	Food & Beverage
						820801	Bottled Water & Filtering Service
						832500	Catering-External
						874000	Business Meals - Domestic
						874001	Business Meals - International
						874099	Bgt-Business Meals
				MN8750	Travel & Entertainment - Unall	873000	Entertainment & Alcohol - Unallowable - Domestic
						873001	Entertainment & Alcohol - Unallowable - International
						875099	Bgt-Travel & Entertainment - Unallowable
						876000	Domestic Travel - Unallowable
						876001	International Travel - Unallowable
				MN8775	Conference & Seminar Fees	875000	Conference & Seminar Fees
						875100	Admission Fees
						877599	Bgt-Conference & Seminar Fees
		MR8800	Equipment & Furnishings	MN8815	Equip & Furnishings - Cap	880099	Bgt-Equip & Furnishings - Cap
						881100	Equip - Computer Cost >= cap amt
						881200	Equip - Lab Cost >= cap amt
						881300	Furniture Cost >= cap amt
						881400	Equip - Fixed
						881500	Office Machines Cost >= cap amt
						881600	Equip - Operating Cost >= cap amt
						881700	Vehicles
						881800	Equip - Other Cost >= cap amt
						882500	Equip - Federally Owned

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						882600	Equip - Yale Fabricated
				MN8830	Equip Maintenance	883099	Bgt-Equip Maintenance
						883100	Maint - Vehicle
						883400	Maint - Gen Equip
						883500	Maint - Data Processing
						883700	Maint - Photocopy Equip
						883710	Maint-Photocopy Equip-Chargeable YPPS Only
						883900	Controlled Temp Rooms
				MN8835	Equip Rental	883200	Rental - Vehicle
						883300	Rental - Gen Equip
						883599	Bgt-Equip Rental
						883600	Rental - Data Processing
						883800	Rental - Photocopy Equip
						883810	Rental-Photocopy Equip-Chargeable YPPS Only
				MN8882	Equip & Computers Non Cap	820600	Equipment - Other Minor < cap amt
						820610	Equipment - Computers < cap amt
						820615	Admin & Acad Comp Equip < cap amt
						820620	Furniture Cost < cap amt
						820630	Athletic Equipment
						888299	Bgt-Equip & Computers-Non Cap
		MR8900	Dues/Fees	MN8900	Fees	833550	Administrative Services
						833700	Royalty Expense
						890099	Bgt-Fees
						893500	Property Management Fees
						893600	Admin Fees - Summer Internship
						896050	Clinical Practice Fees
						897500	Publishing Fees
						898000	Bank Fees
						910210	Loss Adjuster Fees
						910400	License Fees
						910410	SEVIS Fees
						910420	USCIS Fees
						910600	Health Premium Fee
						910610	Health Premium Fee-GSPS

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						910620	Health/Dental Reimbursement
						911000	Commissions
						911300	Gift Annuity Payments
						911500	Investment Fees
				MN8920	Dues	892099	Bgt-Dues
						915100	Dues & Membership
						915200	Dues & Membership-Unallowable
		MR9000	Insurance & Taxes	MN9000	Insurance	900099	Bgt-Insurance
						901000	Casualty Insurance
						902000	Property Insurance
						903000	Malpractice Insurance
						903100	Malpractice External Premium
						908000	Disability Insurance
				MN9050	Taxes	905000	Taxes-Real & Personal Property
						905099	Bgt-Taxes
						906000	CT Sales Tax
						907000	Non - Tax Pymts to Municipalities
		MR9100	Other Expenses	MN9100	Other Expenses	910099	Bgt-Other Expenses
						910700	Prizes & Awards
						910999	Budget Adjustments
						911200	Subsidies
						911240	Community Support
						911250	Appreciation & Recognition Expense
						911299	Bgt-B-Acct Rec Subsidies
						911400	Miscellaneous
						911450	Apparel & Gear for Student Events
						911499	Bgt-B-Acct Rec Miscellaneous
						911600	G&C A/R Write-off
						911999	Target Reduction (GA Expense Reduction)
						912099	Target Reduction (Ongoing Shift)
						912199	Target Reduction (One-Time Shift)
						912399	Target Reduction (Strategic Actions)
						912499	One Time GA Shift
						919099	Bgt-Grant Budget Carryforward
				MN9105	Central Only	910599	Bgt-Central Only
						911210	Rec Subsidies - Central Only

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						911410	Rec Miscellaneous - Central Only
						999995	Procurement Card Clearing Account
				MN9110	G&C Related	911099	Bgt-G&C Related
						911601	G&C Program Income
						911602	G&C Expense Clearing
				MN9115	Other Unallowable Expenses	911100	Other Unallowable Costs
						911150	Unallowable Credit Card Losses
						911599	Bgt-Other Unallowable Expenses
						911800	Parking Tickets
				MN9120	Gains/Losses/Bad Debt	821100	Discounts Taken
						821800	Inv adj/losses
						910200	Losses
						912000	Gain/Loss on Disposal of Assets
						912100	Bad Debt-Non Med Services
						912299	Bgt-Gains/Losses/Bad Debt
				MN9130	YP Cost of Good Sold	913001	YP CGS Mfg Cost - Press Books
						913002	YP CGS Mfg Cost - POD Books
						913003	YP CGS Plant Cost - Press Books
						913004	YP CGS Plant Cost - POD Books
						913005	YP CGS Plant Cost - E Books
						913006	YP CGS Subsidies - Press Books
						913007	YP CGS Stock Adjustments
						913008	YP CGS Stock Write-Off - Rebind
						913009	YP CGS Stock Write-Down - Obsolescence
						913010	YP CGS Royalty Expense - Yale Press
						913011	YP CGS Commission Cost - Distribution Books
						913012	YP CGS Royalty Advance Write-Off
						913013	YP CGS Freight - In
				MN9160	YP WIP Plant Costs	913101	YP WIP Subsidy Plant
						913102	YP WIP M-Invoice Charges
						913103	YP WIP Acquisition
						913104	YP WIP Editorial
						913105	YP WIP Composition
						913106	YP WIP Text Prep & Plates

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						913107	YP WIP Text Art Creation
						913108	YP WIP Jacket Prep & Plates
						913109	YP WIP Jacket Art
						913110	YP WIP Author's Alterations
						913111	YP WIP Reprint Plant
						913112	YP WIP Miscellaneous
						913113	YP WIP Freight
				MN9170	YP WIP Inventory Costs	913201	YP WIP Subsidy PP&B
						913202	YP WIP Paper
						913203	YP WIP Printing/Press
						913204	YP WIP Binding
						913205	YP WIP Packaging
						913206	YP WIP Jacket/Covers
						913207	YP WIP Buy-In
						913208	YP WIP Electronic Output
						913209	YP WIP Paper-Reprints
						913210	YP WIP Printing/Press Reprints
						913211	YP WIP Binding Reprints
						913212	YP WIP Jacket/Covers-Reprints
						913213	YP WIP PP&B Misc
				MN9180	YP WIP Encounters Costs	913301	YP WIP Content Dev & Prod
						913302	YP WIP Filming & Prod
						913303	YP WIP Travel & Entertainment
						913304	YP WIP Marketing & Trade Shows
						913305	YP WIP Web Development
		MR9200	External Utilities	MN9200	External Utilities	920000	Utilities General
						920099	Bgt-External Utilities
						921000	Oil
						921005	Oil 2
						921020	Diesel
						921021	Diesel Oil Hedge
						922000	Electricity
						922005	Cogen Electricity
						924000	Gas
						924005	Interrupt Gas
						924010	Firm Gas
						924015	Equivalent Gas #2

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						924016	Gas #2E Hedge
						924020	Bundled Gas
						925000	Water
						925005	Fire Svs Water
						927000	Sewer
						928000	Propane
		MR9300	Bldg Rentals, Leases & Renovations	MN9300	Rentals and Leases	930099	Bgt-Rentals and Leases
						937000	Building Rentals
						937101	Leased Property Operating Expense
						937201	Leased Property Utility Expense
						937301	Leased Property Management Fees
						937401	Leased Property Tax & Ins. Expenses
						937501	Leased Property Expense
						937900	External Facility/room rentals
				MN9310	Renovation	931000	Renovation/Alteration
						931010	Recov Renovation/Alteration - Central Only
						931099	Bgt-B-Acct Rec Renovation/Alteration
						931199	Bgt-Renovation
						936000	Building Renovations
		MR9400	Expense Recoveries	MN9400	Bldg Construc, Acqui, Land Ac	940099	Bgt-Bldg Construc, Acqui Land Acqui
						941000	Construction
						942000	Acquisition - Building
						943000	Acquisition - Land
						944000	Grant Funded Capitalizable Expense
				MN9500	Other Expense Recoveries	950099	Bgt-Other Expense Recoveries
						951000	Other Expense Recoveries
						953000	Capital Project Sweeps
						953001	Capital Projects Sweeps Operating
						953002	Capital Project Sweeps-Non-Cap Expenses
						955000	Capital Expense Recoveries
						956000	Equipment Expense Recoveries
						957000	Agency Expense Recoveries
		MR9680	Expense Reclassification	MN9680	Expense Reclassification	968001	Expense Reclass (Debit)
						968002	Expense Reclass (Credit)
						968099	Bgt-Expense Reclassification

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
MS9600	Internal Expense Allocation	MR9610	Utilities	MN9610	Utilities	961099	Bgt-Utilities
						961100	Utilities - Cost Center
						961200	Utilities - CostCtr-InterestAmort
						961205	Utilities - CostCtr-IntAmort-Elec
						961400	Utilities - Non Cost Center
						961500	Utilities - NonCostCtr-InterestAmort
		MR9620	Building Services	MN9620	Building Services	962099	Bgt-Building Services
						962100	Building Services - Cost Center
						962300	Transfers of Building Renovation/ Alteration Costs to Project
						962600	Building Services - Non Cost Center
		MR9630	G&A Assessments	MN9630	G&A Assessments	963099	Bgt-G&A Assessments
						963100	Charges - Gen Admin Assess
						963101	Charges - Gen Admin Assess Adjust
						963102	Charges - Gen Admin Assess Subvention
		MR9640	Facility & Administrative Charges	MN9640	Facility & Administrative Charges	964099	Bgt-Facility & Administrative Charges
						964400	Charges - G&C Indirect Cost
						964499	Bgt-GB Overhead Med
				MN9641	Sub-Award Charges	964199	Bgt-Sub-Award Charges
						964450	Charges Subaward burden
		MR9645	University Assessments	MN9645	University Assessments	964500	Charges - Student Health Assess
						964501	Stdnt Health Assmt Allocation
						964550	Charges-Research Admin Assess
						964555	Dr-Safety Assessment
						964599	Bgt-University Assessments
						964600	Charges - Library Assess
						964650	Charges - YSM Space
						964700	Charges - Athletic Assess
						964701	Athletic Assmt Allocation
						964800	Charges - Occupancy Assess
						964802	Security Assessment
						964900	Charges - Other Assess
						964920	Charges - IT Assess
						964930	Charges - Dining Assess
						964931	Charges - Dorm Assess
						964940	Charges - Parking Assess

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						964950	ChrgGift Assess
						964951	Gift Assess Adjust
						966502	Central GA Cost Allocation Support
		MR9650	Division Assessments	MN9650	Division Assessments	965099	Bgt-Med Space Assess
						965100	Assess - Clinical Space
						965120	Assess - Admin Space
						965199	Bgt-Division Assessments
						965200	Assess - PFS Costs
						965202	Assess - PFS Costs Adjust
						965300	Assess - Ambulatory
						965400	Assess - Malpractice
						965500	Assess - Clinical Other
						965501	Assess - Non Clinical
						965502	Assess - Clinical Other Adjust
						965600	Assess - YMG Costs
						965602	Assess - YMG Costs Adjust
						965603	Assess-YMG-YNHH
						965604	Assess-YMG-YNHH Adj
						965605	Assess - YMG EMR
						965606	Assess - YMG EMR Adjust
						965701	Assess - Clinical PFS
						965702	Assess - Clinical PFS Adjust
						965703	Assess-Gifts
						965704	Assess-Clinical YNNH PDDO LDS
						965705	Assess-Clinical YNNH PDDO LDS Adj
						965706	Assess - Constructive Receipt Income
						965707	Assess - Constructive Receipt Income - Adjust
						965802	Assess - YSM IT Infrastructure Charges
						965850	Assess-Occupancy
						965900	Assess - YNHH Shared Service Contracts
						965902	Assess - YNHH Shared Service Contracts-ADJ
						965903	Assess-Clinical YNNH PDDO OCS

Master Parent Account Cd	Master Parent Account Nm	Major Parent Account Cd	Major Parent Account Nm	Minor Parent Account Cd	Minor Parent Account Nm	ET	ET Name
						965904	Assess-Clinical YNNH PDDO OCS Adj
						966075	Assess - GA Assessment Reallocation
						966100	Assess - Other Non Clinical
						966102	Assess - Non Clinical Adjust
						966103	Assess - Contractual Services
						966104	Assess - Contractual Services - Adjust
						966200	Assess - Affil Hosp
						966202	Assess - Affil Hosp Adjust
						966300	Assess - Clinical Drug Trial
						966302	Assess - Clinical Drug Trial Adjust
						966500	Assess - GA Allocation
						966501	Assess - GA Allocation Salary Support
						966600	Assess - Dowry Distribution
						966650	Assess - Core Allocation
						966700	Assess - Rebate
						966800	Assess - Sabbatical Transfer
		MR9670	Department Assessments	MN9670	Department Assessments	967099	Bgt-Department Assessments
						967100	Assess - Med School Dept1
						967200	Assess - Med School Dept2
						967300	Assess - Med School Dept3
						967350	Assess - LOB Admin Allocation
		MR9900	Suspense	MN9900	Suspense	822000	VIP Card Expense
						990099	Bgt-Suspense
						991000	Suspense