

Expenditure Codes Closed due to Non-Use as of 6/30/2009

031104	Fed G&C Interest Credited	235101	Alumni Fund	353904	Other Decreases-Operating Year End
031105	Fed G&C Other Activity	236101	Alumni Fund	361001	Operating
031106	Fed G&C Unapplied Funds Returned	236301	Pledges	362001	Physical Capital
031110	Fed G&C Receivable - Accrued	236401	Income Transfers	363001	Financial Capital
031205	Non-Fed G&C Other Activity	236501	Transfers to Agency Deposits A/C	421002	Accrued Federal Direct Income
031206	Non-Fed G&C Unapplied Funds Returned	236601	Other Agency Income	422002	Accrued NonFed Direct Income
031210	Non-Fed G&C Receivable - Accrued	251101	CHEFA Series K	431002	Accrued Federal Indirect Income
031301	Clinical Drug Trials Rec	251201	CHEFA Series K Discount	432002	Accrued NonFed Indirect Income
031501	Unbilled A/R-Sponsored Act	251301	"CHEFA Series Q,R"	433001	Clinical Drug Trials-Indirect Income
032201	Unapplied A/R-Student Rec	251601	CHEFA Other	444801	Bad Debt Recovery-Med Svces
033250	Allow. For Med Fee Discounts - OPS	251701	CHEFA Series Other	451201	Alumni Fund Gift Transfers
033401	Unapplied Cash-Med Svces-OPS	252101	HUD Note 2.75% 1979	461651	(Inc) from Real Estate-Interest
033601	Unbilled A/R-Med Svces-NonOPS	252201	HUD Note 3.0% 1985	461661	(Inc) from Real Estate-Deprn
034401	Dishonored Checks	252301	HUD Note 3.0% 1979	463301	Gains Allocated
034901	Unbilled A/R-Other	254301	Commercial Paper-Student Loan	464101	Gift Annuity Payments
037401	Allow. for Doubtful Acct-Contrib.	255101	Mortgages-Pooled RE	468001	Excess Yield Capitalized to Principal
071101	Stafford Loan Program	255301	Mortgages-Yale Press	468002	Excess Yield (To Principal)
071601	Insurance Receivable	256101	Equip Financing-IBM	469102	Spending Distribution - Other Endowments
081106	Domestic Equity-Short Positions	256201	Equip Financing-Bank of Boston	469202	Distrib. of Spend. Recv'd by Life Inc Funds from Pool
081206	Fixed Income-Short Positions	257201	Other Notes-Student Loans	478001	Adjustment to Allowance for Bad Debt-Non Med Svces
081306	International Equity-Short Positions	281802	Debt Swaps	479005	Miscellaneous Income 5
081406	Private Equity-Short Positions	291201	Due to/from Plant	479006	Miscellaneous Income 6
081506	Absolute Return-Short Positions	291301	Due to/from Student Loan	479008	Miscellaneous Income 8
081606	Real Asset-Short Positions	291501	Due to/from Investment Pools	510003	Medical School Network Access
081802	Cash Equivalents - Market Value Adj.	351102	Trans To/From Gen Fund-IntraDiv	510101	Internal Service Income Ins & Equip
081911	Pooled Investment-Cash	351103	Trans To/From Gen Fund-IntraDept	521101	Interdept. Credit - Energy Interest
081931	Pooled Investment-Payable	351150	Trans To/From UR Endow or Gifts To/From GA	521301	Interdept. Credit - Capital. Interest
081941	Other Pooled Investment	351203	Trans To/From Exp Gift-IntraDept	524901	Fixed Job Costs Variance
082201	Special Investments	351252	Trans From Endow Inc To EXPPC	526101	Cr-Expenditure Reclass
082301	Pension & Postretire/Agency Investments	351303	Trans To/From Reserve-IntraDept	526203	G&C Indirect Univ. Cost Reclass
082402	Miscellaneous Investments-Market Value Adj	351352	Trans From Endow Inc to DESCI	526821	Cr-IT Assess
105201	Bond Issue Costs	351901	Trans of Endow Invest Inc To/From Principal-NonHBV	527081	Cr-YPB Space Assess
203020	Commercial Paper Fee Accrual	352501	Other Increases-Operating Year End	527111	Medical School Network Access
211401	Other State Withholding	353301	Property Acquisitions-HBV	527141	Cr-Journal Admin Assess
211501	City Withholding	353302	Property Acquisitions-NonHBV	527172	Cr-FAS GA Support
212001	Pending Tax Refunds	353401	Building Construction	712100	Med School Extra Compensation
231301	Clinical Drug Trial Advances	353501	Depreciation-Buildings	712200	Med School Incentive Compensation
233201	Advances from Fed Gov for study	353601	Depreciation-Equipment	725400	Student-Foreign

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735200	Med School Disability Ins	862100	Interest-Internal Capital Interest Swept-CNV Only
737100	Medicare Part B	862105	Interest-Internal Equipment Internal Bank
741001	Fringe Adjustments-Restricted Use Only	862135	Interest-Internal Equipment CHEFA U
811200	Stipend-GSPS	862136	Interest-Internal Equipment CHEFA V
813100	Tuition Discount-GSPS	862138	Interest-Internal Equipment TE
820110	Chemical Charges	862225	Interest-Internal Other Assets CHEFA T
820210	Radiosotopes Charges	862235	Interest-Internal Other Assets CHEFA U
821900	Procurement Card Purchases	862238	Interest-Internal Other Assets TE
833451	Sub Contract 51 25K	863000	Amortization-Building
833452	Sub Contract 52 25K	863025	Amortization-CHEFA T
833453	Sub Contract 53 25K	863030	Amortization-Other Debt - Unit Cost
833454	Sub Contract 54 25K	863035	Amortization-CHEFA U
833455	Sub Contract 55 25K	863036	Amortization-CHEFA V
833456	Sub Contract 56 25K	864000	Amortization-Equipment
833457	Sub Contract 57 25K	864005	Amortization Equipment Internal Bank
833458	Sub Contract 58 25K	864035	Amortization Equipment CHEFA U
833459	Sub Contract 59 25K	864036	Amortization Equipment CHEFA V
833460	Sub Contract 60 25K	864038	Amortization Equipment TE
833461	Sub Contract 61 25K	864525	Amortization Other Assets CHEFA T
833462	Sub Contract 62 25K	864535	Amortization Other Assets CHEFA U
833463	Sub Contract 63 25K	864538	Amortization Other Assets TE
833464	Sub Contract 64 25K	871000	Travel - Domestic
833465	Sub Contract 65 25K	872000	Travel - Foreign
833466	Sub Contract 66 25K	904000	Claims Settlements
833467	Sub Contract 67 25K	910100	Burden Expense
833468	Sub Contract 68 25K	910510	Tuition Remission-GSPS
833469	Sub Contract 69 25K	921010	Oil 4
833470	Sub Contract 70 25K	921015	Oil 6
833471	Sub Contract 71 25K	921016	Oil #6 Hedge
833490	Sub Contract 90 Accrual	923000	Chilled Water
850755	Other Library Coll Numismatics	925010	Domestic Water
861005	Interest-External CHEFA QR	926000	Steam
861026	Interest-External Swap Allocation	952000	Software Equip Amortization
861035	Interest-External Bank Boston	954000	Capital Project Amortization
861050	Interest-External HUD	961505	Utilities - NonCostCtr-IntAmort-Elec
861055	Interest-External Other	962700	Internal Capital Project Mgmt Fee Dr
862000	Interest-Internal	964300	Charges - Expenditure Reclass
862025	Interest-Internal CHEFA T	965700	Assess - Dean's Clinical PFS
862035	Interest-Internal CHEFA U	965800	Assess - YPB Space
862036	Interest-Internal CHEFA V	966400	Assess - Journal Admin
862040	Interest-Internal Bank Boston		