

Frequently Used Expenditure Types

Use the Expenditure Type that best describes the transaction

Avoid using "Miscellaneous" or "Other" Expenditure Types

For additional Expenditure Types refer to the ET Locator: <http://www.yale.edu/COA/>

MATERIALS & SUPPLIES

Periodicals & Books	820300
<i>(Library please use 85XXX Series for Library Collections)</i>	
Chemicals & Radioisotopes	
Chemicals	820100
Radioisotopes	820200
Materials	
Film, Slides, Tapes & Recordings	820400
Materials for Resale	910300
Supplies	
Postage	821300
Supplies - Computer	821500
Supplies - Fax/Copiers	821600
Supplies-Laboratory	821200
Supplies-Misc	822100
Supplies-Office	821000
Supplies-Software	821700

SERVICE EXPENSES

Design/Printing/Promotions	
Advertising, Public Relations	833300
Digital Imaging & Audio Services	833075
Graphic Design Services	833000
Print/Copy Services	832900
Reprints	833100
Professional Services	
Consulting Services - Mgt	891000
Editing, Translation, & Analysis Services	896150
Professional Medical Services	896100
Professional Musical Services	895100
Software Services	891500
General Services	
Copyright & Similar Fees	833150
Freight-Shipping & Transportation	832800
Honoraria	833500
Non Yale Temp Employee	832600
Recycling & Shredding Services	833275
IT/Telecom Services	
Purchased Telephone, Cell & Wireless Equip	831600
Study Subjects	
Human Research Payments	833800
Lab Services - Non Patient	833695
Medical Supplies & Services	
Lab Services - Patient Care	845300
Med Supplies	845100
Misc Med Fees	845800

EQUIPMENT

Purchases < Cap \$5,000	
Equipment - Computers < cap amt	820610
Equipment - Other Minor < cap amt	820600
Admin & Acad Comp Equip < cap amt	820615
Furniture Cost < cap amt	820620
Capital Purchases >Cap \$5,000	
Equip - Computer Cost >= cap amt	881100
Equip - Lab Cost >= cap amt	881200
Furniture Cost >= cap amt	881300
Equip - Other Cost >= cap amt	881800
Equipment Maintenance	
Maint - Gen Equip	883400
Equipment Rental	
Rental - Gen Equip	883300
Rental - Photocopy Equip	883800

DUES & FEES

Dues	
Dues & Membership	915100
Dues & Membership-Unallowable	915200
Fees	
Health Premium Fee	910600
License Fees	910400
SEVIS Fees	910410
USCIS Fees	910420
Publishing Fees (also includes abstracts)	897500

OTHER EXPENSES

G&C Program Income	911601
Other Expenses	
Prizes & Awards	910700
Subsidies	911200
External Facility/Room Rentals	937900
Other Unallowable Expenses	
Other Unallowable Costs	911100

TRAVEL & BUSINESS EXPENSES

Business Meals	
Business Meals - Domestic	874000
Catering External	832500
Catering Internal	832510
Food & Beverage	820800
Bottled Water and Filtering Service	820801
Conference & Seminar Fees (attending, not hosting)	875000
Domestic Business Travel	
Departmental Per diem-Domestic	871080
Domestic Travel - Air/Rail	871010
Domestic Travel - Car Rental	871030
Domestic Travel - Ground Trans	871040
Domestic Travel - Lodging	871020
Domestic Travel - Meals	871050
Domestic Travel - Other	871060
Domestic Travel - Tel & Internet Chges	871090
Federal Per diem - Domestic	871070
Foreign Business Travel	
Departmental Per diem - International	872080
Federal Per diem - International	872070
International Travel - Air/Rail	872010
International Travel - Car Rental	872030
International Travel - Ground Trans	872040
International Travel - Lodging	872020
International Travel - Meals	872050
International Travel - Other	872060
International Travel - Tel & Internet Charges	872090
Business Meals - International	874001
Unallowables Travel	
Entertainment & Alcohol - Unallowable - Domestic	873000
Entertainment & Alcohol - Unallowable - International	873001
Domestic Travel - Unallowable	876000
International Travel - Unallowable	876001

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FACULTY SALARIES & BENEFITS

Faculty Salaries

Faculty Salaries Over Pension Cap	712220
Faculty Salary-Asst Instructors	711700
Faculty Salary-NonLadder	711300
Faculty Salary-NonTenured	711200
Faculty Salary-Other w/o fringe	712000
Faculty Salary-Special	711800
Faculty Salary-Summer	711400
Faculty Salary-Tenured	711100

Leave of Absences(LOA)

Faculty Ladder LOA	711600
Faculty NonLadder LOA	711350
Faculty Tenured LOA	711500

Extra Compensations

Med Fac Recurring Extra Comp	712230
Med Sch Add'l Pay w/Fringe	712250
Med Sch Faculty Extra Comp	712210

Incentive Compensation

Med Fac Recurring Incentive Comp	712150
Med Sch Fac Incentive Comp	712110

Post Doc Associate Salary

711950

STUDENT/POSTDOC AID

Fellowship Payments

910701

Stipend Payments

Stipend-Graduate Student	811000
Stipend-Post Doc	812000

Tuition Related

Tuition Discount	813000
Tuition Remission	910500

STAFF COMPENSATION

M&P Salaries

Compensated Absences	721100
Staff M&P	721000

C&T Salaries

Staff C&T	722100
Staff C&T Exclude	722200
Staff C&T Overtime	722300

Non-Salary Compensation-Staff

Casual Employee	724200
Staff-Other	724600

Student Compensation

Federal Work Study	725500
Student Instructor	725200
Student Research Asst	725100
Student-All Hourly	725300

FUND TRANSFERS & OTHER INCREASES

* Closeouts and Deficit funding	351108
* Transfer To/From Operating (formerly General Funds)	351101
* Trans To/From Designated-Capital Improvements	351351
* Tran To/From Student Loans	351401

INCOME

Contributions	451101
Other Income	477001
* Restricted Current Use Gifts Reclass	451106
* Alloc Curr Year Spend Distr-by Dept	469206
Conference/Seminar - Fees	472603
Special Programs and Events	477150
Internal Service Income	510001

Planned / Budgeted Funding of Activities

* Funding Allocation	530200
* Provostial Funding	530201

* Use for both sides of the entry (both debit and credit).