

Expenditure Type Changes during the Fiscal Year Ended June 30, 2012

New since last post - orange highlight
 Central only - new since last post - blue highlight
 Other Changes

ET Number	ET Name	New ET Name	New ET Definition	Other Changes
Modified				
ET Number	ET Name	New ET Name	New ET Definition	Other Changes
351108	Closeouts and Deficit Funding	Operating Transfers - Unrestricted Funds	For all other operating transfers of unrestricted funds. May be part of the account setup/closeout process, period end accounting cleanup or other. Use for both debit and credit. Not for gift/endowment funds.	
451101	Contributions	Contributions - Central Use Only	Central Only. Gifts and bequests received or pledged to the University from outside donors. Associated with source groups: expendable operating gifts, expendable gifts - physical capital, endowment and student loan. For reclass see 451106.	
451106	Restricted Current Use Gifts Reclass	Gift - Reclass/Move	To move a gift balance or income to fund expenses matching the intended purpose of the award. Use for both debit and credit. Indicates gift restriction is met.	
469206	Alloc Curr Year Spend Distr-By Dept	Endowment Income - Reclass/Move	To move endowment income or spendable balance from/within an endowment to fund expenses matching the intended purpose of the award. Use for both debit and credit. Indicates that any endowment restriction is met.	
530200	Funding Allocation	[no change]	For committed support of a fixed amount between Schools/Units. Not for funding from the Provost. Use for both debit and credit. See 1305 PR.05 or Budget Analyst for definition of Unit.	
530201	Provostial Funding	[no change]	For committed funding or support of a fixed amount from the Office of the Provost. Use for both debit and credit. See 1305 PR.05.	
711301	Faculty Secondments		For salary portion of costs for the secondment of Yale employees (Faculty). Not for LD or JSA. Needs approval from cognizant Provost. Does not generate fringe--must do manually. Not for PostDocs -see John Alvaro (PostDoc Affairs)	
721400	Staff M&P Secondments		For salary portion of costs for the secondment of Yale employees (M&P). Not for LD or JSA. Needs approval from Hugh Penney (Comp & Benefits). Does not generate fringe--must do manually. Not for PostDocs -see John Alvaro (PostDoc Affairs)	
724099	Bgt-Non Salary Compensation-Staff	Bgt-Other Staff Salary & Comp	[no change]	
812099	Bgt-FELLOWSHIPS	[no change]	[no change]	Moved from MN8120 (Fellowships) to MN8100 (Fellowships & Stipends)
820800	Food & Beverage	[no change]	Purchases of food & beverage items for a group - not meals. For meals - brkfst, lunch, dinner - see 874000. For bottled water/filter service, use 820801. Split alcohol charges only for SPAGR awrds (all fed & unallowed non-fed) to ET 873000.	
822000	VIP Card Expense	[no change]	[no change]	Moved from MN9900 (Suspense) to MN9105 (Central Only - Other Expense)
832510	Catering - Internal	[no change]	Departmental charges for food items and catered functions provided by a Yale ISP. Split alcohol charges only for SPAGR awards (all federal & all unallowed non-federal) and charge to ET 873000.	
833610	ISP Microscopy, Imaging and Other	ISP - Other	[no change]	
833620	Biotechnology Services	Biotechnology Services - ISP	[no change]	
833630	Pathology Critical Technology Services	Pathology Critical Tech Services - ISP	[no change]	
833640	Glass Washing Services	Glass Washing Services - ISP	[no change]	
833650	YCC Shared Services	YCC Shared Services - ISP	[no change]	
833660	Derm Path Services	Derm Path Services - ISP	[no change]	
833670	Immunobiology FACS Services	Immunobiology FACS Services - ISP	[no change]	

Expenditure Type Changes during the Fiscal Year Ended June 30, 2012

New since last post - orange highlight

Central only - new since last post - blue highlight

ET Number	ET Name	New ET Name	New ET Definition	Other Changes
871050	Domestic Travel - Meals	[no change]	Indiv meals during US travel (incl Puerto Rico, USVI). Sponsored awards-refer to awarding agency for definition of domestic/international. Split alcohol charges only for SPAGR awards (all federal & all unallowed non-federal) to ET 873000.	
872050	International Travel - Meals	[no change]	Indiv meals during travel outside US (incl Puerto Rico, USVI). Sponsored awards-refer to awarding agency for def of domestic/international. Split alcohol charges only for SPAGR awards (all federal & all unallowed non-federal) to ET 873001.	
873000	Entertainment & Alcohol - Unallowable - Domestic	[no change]	Domestic ent; social activity & holiday function - including food; alcohol -standalone purchase or part of meal/food purchase where alcohol not allowable on SPAGR (split the alcohol & charge here with non-SPAGR award). Not for use on SPAGR.	
873001	Entertainment & Alcohol - Unallowable - International	[no change]	International ent; social activity & holiday function -including food; alcohol -standalone purchase or part of meal/food purchase where alcohol not allowable on SPAGR (split alcohol & charge here with non-SPAGR award). Not for use on SPAGR.	
874000	Business Meals - Domestic	[no change]	Group meal for University business (brkfst, lunch, dinner)(domestic-Policy 3301). SPAGR awards-refer to awarding agency for def of domestic. Split alcohol charges - only SPAGR awards (all federal & unallowed non-federal) to ET 873000.	
874001	Business Meals - International	[no change]	Group meal for University business (brkfst, lunch, dinner)(international-Policy 3301). SPAGR awards-refer to awarding agency for def of international. Split alcohol charges -only SPAGR awards (all federal & unallowed non-federal) to 873001.	
910600	Health Premium Fee	[no change]	[no change]	Moved from MN8900 (Fees) to MN8100 (Fellowships & Stipends)
910610	Health Premium Fee-GSPS	[no change]	[no change]	Moved from MN8900 (Fees) to MN8100 (Fellowships & Stipends)
910620	Health/Dental Reimbursement	[no change]	[no change]	Moved from MN8900 (Fees) to MN8100 (Fellowships & Stipends)
910701	Fellowship Payments	[no change]	[no change]	Moved from MN8120 (Fellowships) to MN8100 (Fellowships & Stipends)
911450	Apparel & Gear for Student Events	Apparel & Gear-Student/Alum Events	Apparel and gear purchased for student and/or alumni events and activities.	
990099	Bgt-Suspense	[no change]	[no change]	Moved from MN9900 (Suspense) to MN9105 (Central Only - Other Expense)
991000	Suspense	[no change]	[no change]	Moved from MN9900 (Suspense) to MN9105 (Central Only - Other Expense)
MN7240	Non Salary Compensation - Staff	[no change]	[no change]	Changed "Minor" name to "Other Salary & Compensation"
MN8100	Stipends	[no change]	[no change]	Changed "Minor" name to "Fellowships & Stipends"
469215	Endow Inc Recov Prof & Teaching (Dr)	[no change]	Used for the endowment income recovery process - restriction related to professorships and teaching. Used with purpose codes 20 & 21. Central use only.	
469216	Endow Inc Recov Prof & Teaching (Cr)	[no change]	Used for the endowment income recovery process - restriction related to professorships and teaching. Used with purpose codes 20 & 21. Central use only.	
469217	Endow Inc Recov Bldg Maint (Dr)	[no change]	Used for the endowment income recovery process - restriction related to building maintenance. Used with purpose code 30. Central use only.	
469218	Endow Inc Recov Bldg Maint (Cr)	[no change]	Used for the endowment income recovery process - restriction related to building maintenance. Used with purpose code 30. Central use only.	

Expenditure Type Changes during the Fiscal Year Ended June 30, 2012

New since last post - orange highlight

Central only - new since last post - blue highlight

ET Number	ET Name	New ET Name	New ET Definition	Other Changes
469219	Endow Inc Recov Fellows & Schol (Dr)	<i>[no change]</i>	Used for the endowment income recovery process - restriction related to fellowships & scholarships. Used with purpose codes 40, 42, 43 & 44. Central use only.	
469220	Endow Inc Recov Fellows & Schol (Cr)	<i>[no change]</i>	Used for the endowment income recovery process - restriction related to fellowships & scholarships. Used with purpose codes 40, 42, 43 & 44. Central use only.	
469221	Endow Inc Recov Books & Coll (Dr)	<i>[no change]</i>	Used for the endowment income recovery process - restriction related to books & collections. Used with purpose code 60. Central use only.	
469222	Endow Inc Recov Books & Coll (Cr)	<i>[no change]</i>	Used for the endowment income recovery process - restriction related to books & collections. Used with purpose code 60. Central use only.	
469223	Endow Inc Recov Other (Dr)	<i>[no change]</i>	Used for the endowment income recovery process - restriction related to all other items not listed in remaining recovery codes. Central use only.	
469224	Endow Inc Recov Other (Cr)	<i>[no change]</i>	Used for the endowment income recovery process - restriction related to all other items not listed in remaining recovery codes. Central use only.	
862005	Interest-Internal Internal Bank - Unit Cost	Internal Interest Other - IB Unit Cost	Central Use Only. To record other internal interest for capital projects financed with Internal Bank. Unit cost.	
862010	Interest-Internal Taxable Debt - Central Cost	Internal Interest Other - TA Central Cost	Central Use Only. To record other internal interest for capital projects financed with Taxable Debt. Central cost.	
862011	Interest Internal Taxable Debt - Unit Cost	Internal Interest Other - TA Unit Cost	Central Use Only. To record other internal interest for capital projects financed with Taxable Debt. Unit cost.	
862038	Interest-Internal Tax Exempt Debt - Central Cost	Internal Interest Other - TE-C Central Cost	Central Use Only. To record other internal interest for capital projects financed with Tax Exempt CHEFA. Central cost.	
862041	Interest Internal Tax Exempt - Unit cost	Internal Interest Other - TE-C Unit Cost	Central Use Only. To record other internal interest for capital projects financed with Tax Exempt CHEFA. Unit cost.	
862042	Interest-Internal TE University Cash-Central Cost	Internal Interest Other - TE-U Central Cost	Central Use Only. To record other internal interest for capital projects financed with Tax Exempt University Cash. Central cost.	
862043	Interest-Internal TE University Cash-Unit Cost	Internal Interest Other - TE-U Unit Cost	Central Use Only. To record other internal interest for capital projects financed with Tax Exempt University Cash. Unit cost.	
863000	Amortization-Building	Amort Building - IB Unit Cost	Central Use Only. To record building amortization for capital projects financed with Internal Bank. Unit cost.	
863005	Amortization-Internal Bank - Unit Cost	Amort Other - IB Unit Cost	Central Use Only. To record other amortization for capital projects financed with Internal Bank. Unit cost.	
863010	Amortization-Taxable Debt - Central Cost	Amort Other - TA Central Cost	Central Use Only. To record other amortization for capital projects financed with Taxable Debt. Central cost.	
863011	Amortization Taxable Debt - Unit Cost	Amort Other - TA Unit Cost	Central Use Only. To record other amortization for capital projects financed with Taxable Debt. Unit cost.	
863038	Amortization Tax Exempt Debt - Central Cost	Amort Other - TE-C Central Cost	Central Use Only. To record other amortization for capital projects financed with Tax Exempt CHEFA. Central cost.	
863041	Amortization Tax Exempt Debt - Unit Cost	Amort Other - TE-C Unit Cost	Central Use Only. To record other amortization for capital projects financed with Tax Exempt CHEFA. Unit cost.	
863042	Amortization-TE University Cash-Central Cost	Amort Other - TE-U Central Cost	Central Use Only. To record other amortization for capital projects financed with Tax Exempt University Cash. Central cost.	
863043	Amortization-TE University Cash-Unit Cost	Amort Other - TE-U Unit Cost	Central Use Only. To record other amortization for capital projects financed with Tax Exempt University Cash. Unit cost.	

Expenditure Type Changes during the Fiscal Year Ended June 30, 2012

New since last post - orange highlight

Central only - new since last post - blue highlight

ET Number	ET Name	New ET Name	New ET Definition	Other Changes
081601	Real Estate	[no change]	Cost of investments in real estate	
081602	Real Asset-Market Value Adj	Real Estate-Market Value Adj	Difference between investment cost and investment market value for real estate investments	
081603	Real Asset-Managers Cash	Real Estate-Managers Cash	Cash balances in real estate investment accounts	
081604	Real Asset-Investment Receivable	Real Estate-Investment Receivable	Receivables from investments sold or income due in real estate investment accounts	
081605	Real Asset-Investment Payable	Real Estate-Investment Payable	Payables from investments purchased in real estate investment accounts	
351251	Trans To/From EXPPC-No Unit Impact	[no change]	Transfers between expendable gift - physical capital funds (EXPPC) and an Operating fund. Central Use Only. Use on both sides of entry.	
411201	Fees	Student Fees	[no change]	Moved from MN4110 (Tuition) to MN4720 (Fees)
416201	Rental Fees-Others	Room Rental Fees - Non-Student	[no change]	Moved from MN4160 (Room) to MN4720 (Fees)
432003	NonFed Indirect Cost Rebate-G&C	Indirect Cost Rebate-G&C	Where Yale has received indirect cost income on ET 431001 or 432001 but must pass that along to another entity (as that other entity incurred the related indirect costs), the payment out reduces Yale income with a debit to this ET.	
461601	Inc from Real Estate - Ltd Ptrshp	[no change]	Income from pooled and gift real estate investments - not for New Haven Properties	
469211	Spending Distribution Income to Fund Principal (Cr)	[no change]	To allocate current year spending distribution to endowment principal. See 469212 for offset.	
477501	Credit Card Revenue	Credit Card - Holding Account	[no change]	
527171	Cr-GA Allocation	GA Allocation - Med Sch	Used for GA Allocation at Med School	
527172	Cr-FAS GA Support	GA Allocation - Central	Used for GA Allocation at central campus - use on both sides of entry	
820600	Equipment - Other Minor < cap amt	[no change]	Other minor equipment (non-consumable items) costing under \$5,000 per item not described elsewhere (820610, 820615, 820620); see MR8800 for equipment equal to or exceeding this amount. For consumables, see Supplies.	
821200	Supplies-Laboratory	[no change]	Supplies for lab testing, teaching or research. Consumables including kimwipes, flasks, beakers, tips, test or nmr tubes, tubing, vials, needles, syringes, tungsten, culture dishes & pipettes. Small equipment/computers see 820600-820615.	
831400	Long Distance Tolls	[no change]	Cost of telephone toll calls/services (includes telegrams, use of toll authorization numbers, calling cards, direct dial long distance, collect, person to person, bill to third number, conference calls, and foreign calls).	
871030	Domestic Travel - Car Rental	[no change]	Car rental expenses-travel within the US (US, Puerto Rico, US Virgin Islands). Sponsored awards refer to awarding agency for definition of domestic/international. For gas on rental cars ONLY; personal auto is reimbursed for mileage only.	
872030	International Travel - Car Rental	[no change]	Car rental expenses-travel outside the US (US, Puerto Rico, US Virgin Islands). Sponsored awards refer to awarding agency for definition of domestic/international. For gas on rental cars ONLY; personal auto is reimbursed for mileage only.	
881800	Equip - Other Cost >= cap amt	Equip-Other >= cap amt	Purchase of shop machinery, maintenance and other equipment equal to or over \$5,000 each item (includes athletic team equipment, boats, musical instruments and associated supply requirements, etc). Not computer, lab equip, office machines.	

Expenditure Type Changes during the Fiscal Year Ended June 30, 2012

New since last post - orange highlight

Central only - new since last post - blue highlight

ET Number	ET Name	New ET Name	New ET Definition	Other Changes
937000	Building Rentals	[no change]	Rental charges for space and buildings not owned, but occupied by the University (permanently or semi-permanently - likely through operating lease). Do not use to charge for "event rental" of space.	

New				
ET Number	ET Name	New ET Name	New ET Definition	Other Changes
741002		Sabbatical Credit	Credit given to units to account for double counting when charging for Fringe Benefits in non-GA Sources. All units who pay non-GA, Full-Time, Faculty, M&P or Post-Doc Associate Salaries in a Fringed ET receive a credit (3-4% of salaries).	
832175		ITS Research Storage	Large scale data storage & sharing (minimum 500GB, no max) for any Windows, Mac, or Linux computer on the Yale network. Security level 3-lock data for research use.	
907500		Non-US Business Tax	Non U.S. business tax, including corporate tax, related to non-investment activities	
351109		Use of Unrestricted Reserves	To indicate the use of/add to unrestricted reserve funds that are discretionary and under the control of the Dean or Director of a School/Division. See Budget Analyst for the orgs permitted to use (determined by Lead Administrator).	
871200		Travel Reimbursements Received	To record the reimbursement received by a third-party payor where the original travel expenses were paid for by the University (original expense was on Travel Expense ETs 871xxx or 872xxx)	
862001		Internal Interest Building - IB Unit Cost	Central Use Only. To record building internal interest for capital projects financed with Internal Bank. Unit cost.	
862012		Internal Interest Building - TA Central Cost	Central Use Only. To record building internal interest for capital projects financed with Taxable Debt. Central cost.	
862013		Internal Interest Building - TA Unit Cost	Central Use Only. To record building internal interest for capital projects financed with Taxable Debt. Unit cost.	
862014		Internal Interest Building - TE-C Central Cost	Central Use Only. To record building internal interest for capital projects financed with Tax Exempt CHEFA. Central cost.	
862044		Internal Interest Building - TE-C Unit Cost	Central Use Only. To record building internal interest for capital projects financed with Tax Exempt CHEFA. Unit cost.	
862046		Internal Interest Building - TE-U Central Cost	Central Use Only. To record building internal interest for capital projects financed with Tax Exempt - University Cash. Central cost.	
862047		Internal Interest Building - TE-U Unit Cost	Central Use Only. To record building internal interest for capital projects financed with Tax Exempt - University Cash. Unit cost.	
863012		Amort Building - TA Central Cost	Central Use Only. To record building amortization for capital projects financed with Taxable Debt. Central cost.	
863013		Amort Building - TA Unit Cost	Central Use Only. To record building amortization for capital projects financed with Taxable Debt. Unit cost.	
863014		Amort Building - TE-C Central Cost	Central Use Only. To record building amortization for capital projects financed with Tax Exempt CHEFA. Central cost.	
863044		Amort Building - TE-C Unit Cost	Central Use Only. To record building amortization for capital projects financed with Tax Exempt CHEFA. Unit cost.	
863046		Amort Building - TE-U Central Cost	Central Use Only. To record building amortization for capital projects financed with Tax Exempt - University Cash. Central cost.	
863047		Amort Building - TE-U Unit Cost	Central Use Only. To record building amortization for capital projects financed with Tax Exempt - University Cash. Unit cost.	
081207		Fixed Income-Liability	Liability account for deferred investment management fees to be paid out of the Endowment pool at a future date.	
081611		Natural Resources	Cost of Investments in Natural Resources	
081612		Natural Resource-Market Value Adj	Difference between investment cost and investment market value for natural resource investments	
081613		Natural Resource-Managers Cash	Cash balances in natural resource investment accounts	
081614		Natural Resource-Invest Receivable	Receivables from investments sold or income due in natural resource investment accounts	

Expenditure Type Changes during the Fiscal Year Ended June 30, 2012

New since last post - orange highlight

Central only - new since last post - blue highlight

ET Number	ET Name	New ET Name	New ET Definition	Other Changes
081615		Natural Resource-Invest Payable	Payables from investments purchased in natural resource investment accounts	
351551		Trans To/From EXPPC-EU Impact	Transfers between expendable gift - physical capital funds (EXPPC) and endowment principal (unit-impacting uses 351601 & 351651)-transaction involves the purchase or sale of endowment units. Central Use Only.	
351602		Trans Endow Principal-HBV No Units	To transfer non-pool ENDOW Principal HBV balances without impacting units. Central use only.	
351652		Trans Endow Principal-NonHBV No Units	To transfer non-pool ENDOW Principal Non-HBV balances without impacting units. Central use only.	
461602		Inc-Investment in Natural Resource	Income from investments in natural resources	
510012		Internal Health Premium Income	To record internal income for University Health Center premiums paid by Yale and distinguish from other internal income items in the Stmt of Activities.	
510026		YSM Supplemental Telecom Services	Income account used as the offset for YSM Supplemental Telecom Charge - 831700	
890100		Vehicle Fleet Mgt Fee	To capture specific fees associated with the vehicle fleet - including vehicle registration, emissions and duplicate titles. Used by Fleet Mgt only.	

Closed

ET Number	ET Name	Non-Central Departments - What do I use now?
103593	YP Clearing FG Encounters	YP only. No longer used.
103595	YP Clearing FG Plant	YP only. No longer used.
103596	YP Clearing FG Inventory	YP only. No longer used.
441201	YHP Worker's Comp	No longer used.
527031	Cr-Ambulatory Assess	YSM only. No longer used.
832500	Catering - External	See May Controller's Newsletter - select from 87300x, 87400x or 820800
861000	Interest-External	No longer used.
964920	Charges - IT Assess	YSM only. No longer used.
965300	Assess - Ambulatory	No longer used.
530100	Provost-Approved Allocation	Central Only. See 530101, 530102, 530103 & 530201.
724300	Salary Continuation	Central only. Using 731100 (Other Employee Benefits)
724550	Employee Referral Program	Central only. Using 731100 (Other Employee Benefits)
865037	Debt Financing Fees - CHEFA W	Central only. No longer used.
711110	Rec Fac Salary Tenured - Central Only	Central Only. Replaced with 469215 & 469216
741010	Rec Fringe Benefit Assessment - Central Only	Central Only. Replaced with 469215 & 469216
813010	Rec Tuition Discount - Central Only	Central Only. Replaced with 469219 & 469220
851010	Rec Library Gen Acquisitions - Central Only	Central Only. Replaced with 469221 & 469222
881600	Equip-Operating Cost >= cap amt	Use 881800
911210	Rec Subsidies - Central Only	Central Only. Use 911200 for all Subsidies
911410	Rec Miscellaneous - Central Only	Central Only. Replaced with 469223 & 469224
931010	Rec Renovation/Alteration - Central Only	Central Only. Replaced with 469217 & 469218

QUESTIONS?

Please direct any questions to coa@yale.edu.