

**Office of Resource Analysis Budget**  
**Detail Account Codes for Departmental Charges**

<b>Tuition</b>		<b>Miscellaneous Fees Continued</b>	
4001	Stu Tuition-Undergrad-Akron	4068	Graduation Application
4002	Stu Tuition-Undergrad-C & T	4069	Engineering Co-op fee
4003	Stu Tuition-Undergrad-Wayne	4070	Engineering Program fee
4006	Stu Tuition-Graduate	4071	Law Study Abroad Program Fee
4011	Stu Tuition-Law	4072	Library Fine
4013	Stu Tuition - Noncredit	4073	Transcripts
		4074	Credit By Exam
		4075	Retainer Fee
		4076	Honors Program Fee
		4078	Grad School Confirmation Fee
		4099	Temporary Fee Income Holding
<b>General Fees</b>		<b>State Appropriations</b>	
4015	General Fee Undergrad - Akron	4101	Instructional Subsidy
4016	General Fee - Undergrad -C&T	4102	Instructional Sub-Int'l Busine
4017	General Fee-Undergrad - Wayne	4103	Challenge Funding
4019	General Fee to Athletics	4104	OBR Capital Component
4020	General Fee-Graduate	4105	State Approp-Capital Projects
4022	General Fee-Law	4106	Innovation Incentive Program
		4107	State Fisc Stabilization Funds
		4120	Other State Appropriations
<b>NonResident Surcharge</b>		<b>Gifts, Grants &amp; Contracts</b>	
4025	Non Res Surcharge-Ugrad-Akron	4201	Federal Grants and Contracts
4026	Non Res Surcharge-Ugrad-C&T	4202	State Grants and Contracts
4027	Non Res Surcharge-Ugrad-Wayne	4203	Local Grants and Contracts
4028	New Student Surcharge (NonRes)	4204	Corp Grants and Contracts
4029	Non Res Surcharge-Akron Advtge	4205	Fdn/Nonprofit Grants&Contracts
4030	Non Res Surcharge-Graduate	4206	Gifts - Corporate
4033	Non Res Surcharge-Law	4207	Gifts - Individual
		4208	Gifts-Foundation/Nonprofit
		4209	Gift - UA Foundation
		4210	Ind Cost Recov-Fed
		4211	Ind Cost Recov-State
		4212	Ind Cost Recov-Local
		4213	Ind Cost Recov-Priv
		4215	Individual Grants and Contract
		4216	Gifts - Income to Principal
		4217	Endow Inc - UA Foundation
		4218	Endow Supplement-UA Foundation
		4220	IDC Holding Account
		4230	Endowment Admin Fee
		4231	Foundation Admin Fee
		4240	Federal Tax Credit-Energy Bond
<b>Miscellaneous Fees</b>		<b>Endowment Income</b>	
4035	Application Fee-Undergraduate	4301	Endowment Income
4036	Application Fee-Int'l Student	4302	Separately Invested Endow Inc
4037	Application Fee-Graduate (Dom)		
4038	Application Fee-Int'l Graduate		
4039	Application Fee-Law		
4040	Course Fee		
4041	New Student Surcharge		
4042	Electronic Content Fee		
4045	Selective Serv Fee		
4050	Facility Fee		
4051	Library Fee		
4052	TK20 Portfolio Fee		
4053	Technology Fees		
4054	Engineering Infrastructure Fee		
4055	Law Bar Exam Review Fee		
4056	Co-op Fees		
4060	Administrative Fee		
4061	Career Advantage Program Fee		
4062	Developmental Support Fee		
4063	International UG Services Fee		
4064	Late Registration		
4065	Re-enrollment Fee		
4066	Late Payment		
4067	CBA Grad Program Fee		

**Office of Resource Analysis Budget  
Detail Account Codes for Departmental Charges**

Investment Income		Sales & Services Continued	
4310	Temp Inv Inc-Distributed Int	4428	Dept'l. Sales 28 - Nontaxable
4311	Temp Inv Inc-Bond Issues	4429	Dept'l. Sales 29 - Nontaxable
4312	Temp Inv Inc-Repo	4430	Food Sales Taxable
4313	Temp Inv Inc-StarOhio	4431	Food Sales Non Taxable
4314	Temp Inv Inc-Comm Fd(St)	4432	Bar Sales Taxable
4315	Temp Inv Inc-Comm Fd(Int)ERM	4433	Bar Sales Non Taxable
4316	Temp Inv Inc-Comm Fd(Bf)	4434	Zip Card Sales Taxable
4317	Temp Inv Inc-VRIP	4435	Zip Card Sales Non Taxable
4319	Temp Inv Inc-Self Financing	4436	Non Food Sales Taxable
4321	Temp Inv Inc-PIMCO Short Term	4437	Board Plan Sales Non Taxable
4322	Temp Inv Inc-MetWest Short Trm	4438	Interdepartmental Dining Rev
4323	Temp Inv Inc-PIMCO Intermediat	4439	Cash over/short
4324	Temp Inv Inc-MetWest Intermed	4440	Commissions-Vending
4325	Temp Inv Inc-Fifth Third Oper	4441	Aramark Grant/Capital
4326	Temp Inv Inc-Fifth Third 2004B	4442	Commissions - Misc
4327	Temp Inv Inc-Seasongood	4443	Concessions
4328	Temp Inv Inc-Chase Cash Rserve	4444	Lease/Rental
		4445	Aramark other income
		4446	MUC Event Deposits
		4447	Forfeited meal plan income
		4448	Value Link Sales
		4449	Tip Clearing
		4450	EJT Office Rent
		4451	EJT Hall Rental
		4452	EJT Lobby Sales
		4453	Co-Promote Event
		4454	Western Cult Rental Income
		4455	Promoted ticket sales
		4456	Coat Check Revenue
		4457	Ticket Commissions & Handling
		4458	Co-Promoted Ticket Income
		4459	Rental Ticket Revenue
		4460	EJ Thomas Facility Fee
		4461	Campus Memberships
		4462	Alumni Membership
		4463	Community Memberships
		4464	Corporate Memberships
		4465	Sponsorships
		4466	Campus Rentals
		4467	Community Rentals
		4468	Rec & Well Parking Revenue
		4469	Rec & Well Taxable Sales
		4470	Rec & Well Non Taxable Sales
		4471	Fitness Sales
		4472	Wellness Sales
		4473	Swim Team Revenue
		4474	Swim Meets
		4475	Swim Lessons
		4476	Intramural Team Fees
		4477	Outdoor Trips
Revenue			
4330	Gain on Sale of Securities		
4331	Temp Inv Inc-PNC L/T Portfolio		
4332	Temp Inv Inc-PFM Cash Oper		
4333	Temp Inv Inc-PFM S/T Core		
4334	Temp Inv Inc-PFM Int. Core		
4335	Temp Inv Inc-US Bank Int Core		
4336	Temp Inv Inc-PFM S/T Core		
4337	Temp Inv Inc-P3 US Bank		
4390	Unrealized Gain/Loss on Invest		
Sales & Services			
4401	Dept Sales 01 - Taxable		
4402	Dept Sales 02 - Taxable		
4403	Dept Sales 03 - Taxable		
4405	Dept Sales 05		
4406	Dept Sales 06		
4407	Dept Sales 07		
4408	Dept Sales 08		
4409	Dept Sales 09		
4410	Dept'l. Sales 010		
4411	Dept'l. Sales 011		
4413	Dept'l. Sales 013		
4419	Dept'l. Sales 19 - Nontaxable		
4420	Dept'l. Sales 20 - Nontaxable		
4421	Dept'l. Sales 21 - Nontaxable		
4422	Dept'l. Sales 22 - Nontaxable		
4423	Dept'l. Sales 23 - Nontaxable		
4424	Dept'l. Sales 24 - Nontaxable		
4425	Dept'l. Sales 25 - Nontaxable		
4426	Dept'l. Sales 26 - Nontaxable		
4427	Dept'l. Sales 27 - Nontaxable		

**Office of Resource Analysis Budget**  
**Detail Account Codes for Departmental Charges**

<b>Sales &amp; Services Continued</b>		<b>Other Sources Continued</b>	
4478	Equipment Rental	4525	Student Permits
4479	Climbing Wall Rental	4526	Grad Permits
4480	Guest Passes	4527	Faculty/Staff Permits
4481	Instructional Revenue	4528	Co-Pay Permits
4482	Reserve for Rec & Wellness	4529	Commercial Visitor Permits
4483	Reserve for Rec & Wellness	4530	Visitor A Lot & Meters
4484	Reserve for Rec & Wellness	4531	One Day Permits
4485	Student Room Rental - NonTax	4532	Parking Fines
4486	Room Rental-Sales & County Tax	4533	Lot Rental Income
4487	Summer Rental - NonTax	4534	Special Event & EJ Permits
4488	Room Rental - County Tax	4535	Signage Revenue
4489	Lost Key Income	4536	Reserve for Parking
4490	Dorm Room Damage income	4537	Reserve for Parking
4491	RHC & RPB Activity Fees	4538	Reserve for Parking
4492	RHC & RPB Ticket Sales	4539	Reserve for Parking
4493	Reserve for Housing	4540	Athletic Ticket Sales
4494	Reserve for Housing	4541	Game Guarantees
4495	Student Union Room Rental	4542	Radio & TV Revenue
4496	Barnes & Noble Rental Income	4543	Program Sales
4497	Computer Solutions Rental Inco	4544	Press Book Sales
4498	Dining Service Rental Income	4545	Conference Revenue
4499	Doc-U-Zip Rental Income	4546	Athletic Tickets Commission
		4547	Reserve for Athletics
		4548	Reserve for Athletics
		4549	General Fee from GF
		4550	Athletic Facility Rental
		4551	Reserve for Athletics Faciliti
		4552	Reserve for Athletics Faciliti
		4553	Reserve for Athletics Faciliti
		4554	Reserve for Athletics Faciliti
		4555	Tele Fixed Chgs.
		4556	Tele Long Distance
		4557	Tele Local Calls
		4558	Tele Installations
		4559	Tele Custom Services
		4560	Tele Zip TV
		4561	Tele Cellular
		4562	Employee Cellular Deduction
		4563	Reserve for Telecom
		4564	Reserve for Telecom
		4570	University Rentals Non-tax
		4571	Room Rental Sales,County&City
		4572	Room Rental County&City Taxes
		4573	Room Rental County Tax Only
		4574	Room Rental Exempt Non-tax
		4575	Other Taxable Sales-Sales Tax
		4600	Departmental contributions
		4601	Empl Medical/Pharmacy Contrib
		4602	COBRA payments
<b>Other Sources</b>			
4500	Bank Rental Income		
4501	Subway Rental Income		
4502	Misc. Vendor Rental Income		
4503	Bowling Income		
4504	Billiards Income		
4505	Other Rec. Games		
4506	Bowling/Billiard Package Incom		
4507	Web Credit Card Clearing		
4508	Zip Card Clearing		
4509	Ticket Master Sales		
4510	Student Org. Ticket Sales		
4511	Locker rentals		
4512	Game Room Passes		
4513	Reserve for Student Life		
4514	Reserve for Student Life		
4515	Book Sales Taxable		
4516	Book Sales Non Taxable		
4517	Concessions Taxable		
4518	Concessions Non Taxable		
4519	Supply Sales Taxable		
4520	Supply Sales Non Taxable		
4521	Reserve for Wayne Bookstore		
4522	Reserve for Wayne Bookstore		
4523	Reserve for Wayne Bookstore		
4524	Reserve for Wayne Bookstore		

**Office of Resource Analysis Budget  
Detail Account Codes for Departmental Charges**

<b>Other Sources Continued</b>		<b>Advance Trf-In</b>	
4603	Employee Dental Contributions	4861	Advance Trf-In - Unrestricted
4604	Stop Loss Reinsurance	4862	Advance Trf-In - Auxiliary
4605	Retiree General Fund portion	4863	Advance Trf-In - Restricted
4606	Retiree contributions	4867	Advance Trf-In - Plant
4607	Retiree subsidies		
4608	Employee LTD Contributions		
4609	Empl Dependent Life Contrib		
4610	Employee Life Contributions		
4701	Loans Service Charge		
4702	Interest on Notes Receivable		
4703	NSF Charge		
4704	Special Purpose Fund		
4705	PF Project - Local Admin Fee		
4706	Medicare D subsidy		
4716	Taxable Sales		
4717	Nontaxable Sales		
4718	Sales - UBIT		
4719	Quaker Square Leases		
4720	Central Hower Leases		
4721	Pouring Rights		
4722	University Leases		
4723	Aramark Rental Income		
4770	Plant Fund Addn-Inv in Plant		
4771	Plant Fund Addn-Debt Retiremnt		
4772	Plant Fund Addn-Rent to CurFnd		
4780	A/R Write-offs		
4790	Miscellaneous Revenue		
4791	EAF Allocation		
4792	Misc Event Fees		
4793	Forfeitures		
<b>Mandatory Trf-In</b>		<b>Full Time Faculty</b>	
4801	Mand Trf-In-Unrestricted	5001	Ft Fac Admin 12 Mo
4802	Mand Trf-In-Auxiliary	5002	Ft Fac Admin 9/10/11 Mo
4803	Mand Trf-In-Restricted	5003	Ft Fac Teach 12 Mo
4804	Mand Trf-In-Loan	5004	Ft Fac Teach 9/10 Mo
4805	Mand Trf-In-Endowment	5005	Ft Fac Prof Leave (FIPL)
4807	Mand Trf-In-Plant	5006	Fac Sick Leave Payoff
4809	Mand Trf-In-Agency	5007	Fac Vacation Payoff
		5008	Ft Fac Cost Share Voluntary
		5009	Ft Fac Cost Share Mandatory
		5010	Vacation Accrual-Faculty
		5011	Housing Allowance
		5012	FT Fac Acad Yr Suppl Non-Teach
		5013	FT Fac Temp
		5014	Fac Sick Leave Accrual
		5015	Automobile Allowance
		5029	Prior period adjust Fac FT
		<b>Part Time Faculty</b>	
		5031	PT Fac Fall & Spring
		5032	PT Fac Acad Yr Suppl Non-Teach
		5039	Prior period adjust Fac PT
		<b>Summer Faculty</b>	
		5041	Ft Fac Summer Teach
		5042	Pt Fac Summer Teach
		5043	FT Fac Summer Admin
		5044	PT Fac Summer Admin
		5045	FT Fac Summer Research
		5046	PT Fac Summer Research
		5047	FT Fac Summer Other
		5048	PT Fac Summer Other
		5049	Prior period adjust Fac Sum
		<b>Faculty Overload</b>	
		5051	Ft Fac Teach Overload
		5059	Prior period adjust Fac Ovr
		5061	FAC-Stipend
		5069	Prior Period Adj Fac Stipend
<b>Non-Mandatory Trf-In</b>			
4851	Non-Mand Trf-In-Unrestricted		
4852	Non-Mand Trf-In-Auxiliary		
4853	Non-Mand Trf-In-Restricted		
4854	Non-Mand Trf-In-Loan		
4855	Non-Mand Trf-In-Endowment		
4857	Non-Mand Trf-In-Plant		
4859	Non-Mand Trf-In-Agency		

**Office of Resource Analysis Budget**  
**Detail Account Codes for Departmental Charges**

<b>Administration/Contract Professionals</b>		<b>Staff Overtime/Comp Time</b>	
5101	Ft Contr Prof 12 Mo	5241	Staff Overtime
5102	Ft Contr Prof 9/10 Mo	5242	Shift Differential Overtime
5103	Admin Cost Share Voluntary	5243	Comp Time Paid
5104	Admin Cost Share Mandatory	5249	Prior period adjust Staff OT
5106	Contr Prof Sick Leave Payoff		
5107	Contr Prof Vacation Payoff	<b>Full Time Staff Stipend</b>	
5108	Vacation Accrual-Admin	5261	STAFF-Stipend
5109	FT Contr Prof Suppl/Other	5269	Prior Period Adj Staff Stipend
5110	FT Contr Prof Temp		
5111	Contr Prof Sick Leave Accrual	<b>Graduate Assistant</b>	
5112	Sick Leave Bank Accrual	5301	Grad Assts Teaching
5121	Ft Head Coach Salary	5302	Grad Assts Non-Teach
5122	FT Head Coach Suppl/Other	5308	Grad Assts - Cost Sharing Vol
5123	Ft Asst Coach Salary	5309	Grad Assts - Cost Sharing Mand
5124	FT Asst Coach Suppl/Other	5319	Prior period adjust GA
5149	Prior period adjust CP FT		
<b>Part-Time Contract Professionals</b>		<b>Student Assistant</b>	
5151	Part-time Contr Prof	5401	Student Assts - Regular
5152	Part-time Contr Prof Temp	5402	Student Assts - Overtime
5153	Part-Time Head Coach Salary	5403	Student Assts - Night
5154	Part-Time Head Coach Suppl/Oth	5404	Stu Asst Shift Differential
5155	Part-Time Asst Coach Salary	5405	Cwsp-Federal
5156	Part-Time Asst Coach Suppl/Oth	5406	Cwsp-Institutional
5159	Prior period adjust CP PT	5407	Student Commissions
5161	CP-Stipend	5408	CWSP 100%
5169	Prior Period Adj CP Stipend	5409	CWSP 100% - Shift Differential
		5410	Switchboard Operators
		5419	Prior period adjust SA
<b>Full Time Staff</b>		<b>Fringe Benefits</b>	
5201	FT Staff Salary	5601	STRS
5202	FT Staff Hourly	5602	SERS
5203	Staff Post Doc Fellowships	5603	PERS-LE
5204	Shift Differential	5604	Alternative Retire Plan -STRS
5205	Staff Sick Leave Payoff	5605	Alternative Retire Plan - SERS
5206	Vacation/Comp Accrual-Staff	5606	Alternative Retire Plan OPERS
5207	Staff Vacation Payoff	5607	SERS Surcharge
5208	Staff Cost Share Voluntary	5608	Employer annuity contributions
5209	Staff Cost Share Mandatory	5609	OPERS (non LE)
5210	FT Staff Suppl/Other	5610	Employee Medical/Pharmacy
5211	FT Staff Temp	5611	Dental
5212	Staff Sick Leave Accrual	5612	Employee/Retiree Life
5219	Prior period adjust Staff FT	5613	Dependent Life
		5614	Long Term Disability
		5615	Retiree Dep Medical/Pharmacy
<b>Part Time Staff</b>		5620	Workers Comp
5221	PT Staff Hourly & Salary	5621	Unemployment Comp
5222	PT Staff Temp	5622	Medicare Tax
5223	PT Staff Temp Pay Differential	5630	Remiss Fee-Fac
5224	PT Staff Post Doc Fellowships		
5239	Prior period adjust Staff PT		

**Office of Resource Analysis Budget**  
**Detail Account Codes for Departmental Charges**

<b>Fringe Benefits Continued</b>		<b>Supplies &amp; Services Continued</b>	
5631	Remiss Fee-Fac Dep	5765	Research Supplies
5632	Remiss Fee-Staff	5766	Maintenance Contract
5633	Remiss Fee-Staff Dep	5767	Repair Bldg & Ground
5634	Remiss Fee-Grad Asst	5768	Phys Fac/Labor and Mat'l
5635	Remiss Fee-Music	5769	Rental of Equip
5636	Remiss Fee-Sr Citiz	5770	Rental of Building/Rooms
5637	Remiss Fee-Other	5771	Rental of Park Lot
5640	Parking Permits	5772	Rental of Films
5641	Residence Meal Allowance	5774	Auto Insurance
5651	Fringe pool - Faculty	5775	Property and Fire Insurance
5652	Fringe pool - Contract Prof	5776	Liability Insur
5653	Fringe pool - Staff	5777	Fidelity Bond
5654	Fringe pool - Graduate Assist	5778	Duplicating / Copying
5655	Fringe pool - Student Assist	5779	Photo-Copying
5656	Fringe pool - PT Professional	5780	Printing & Binding
5657	Fringe pool - PT Staff	5781	Zip Card Duplicating
5660	Fringe pool - Adjustments	5784	Program Print
5661	Fringe pool Healthcare portion	5785	Equipment Usage
5662	Fringe pool - Aramark unpaid	5786	Facility/Room Usage
5698	Self_Insurance expense reclass	5787	Dues, Memberships & Licenses
5699	VRIP 2018	5788	Subscrip, Rept, Book
		5789	Advertising
		5790	TV/Radio Broadcasts
		5791	Game Guarantees
		5792	Property Tax
		5793	Interest Exp
		5794	Awards-Non-Fin Aid
		5795	Bad Debts
		5796	Cashier Over-Short
		5797	Savings Bond Purch
		5798	Royalties
		5799	Ubit Tax
		5800	Computer and Peripherals
		5801	Software
		5802	Discount Earned
		5803	Training & Prof Educ
		5804	Temporary Employment Services
		5805	Express Shipping
		5806	Freight
		5807	Parking Permit - Nonemployee
		5808	Franchise Fee
		5809	Survey Expense
		5810	Banking Fees
		5811	Copier Management Charges
		5812	Uniforms
		5813	Safety Supplies
		5814	Tools
		5815	Furniture & Equip under \$5000
		5816	Artwork under \$5000
		5817	Marketing/Promotional Expense
		5819	Legal Settlements
<b>Supplies &amp; Services</b>			
5701	Legal Services Fee		
5702	Consultant Fee		
5703	Honorarium		
5704	Ticket Sellers-Pah		
5705	Stage & Ward-Pah		
5706	Game Officials		
5707	Game Help		
5708	Housing Allowance		
5709	Cost Liv Stp		
5710	Artist Fees		
5711	Honorarium - Non-USA		
5712	Course Training		
5749	Misc Personal Svc		
5750	Background Checks		
5751	Contract Clean		
5752	Laundry & Dry Clean		
5753	Collection Exp		
5754	Medical Expense		
5755	Mailing Services/Postage		
5756	Other Non-Indiv Svc		
5757	Office Supplies		
5758	Instructional Suppl		
5759	Maintenance Suppl		
5760	Athletic Supply		
5761	Rotc Uniforms & Supp		
5762	Motor Vehicle Suppl		
5763	Other Supplies		
5764	Furn & Eq Repair		

**Office of Resource Analysis Budget  
Detail Account Codes for Departmental Charges**

<b>Supplies &amp; Services Continued</b>		<b>Charge Back Dr/Cr Continued</b>	
5820	Inventory Relieved	6408	Taxable Dept Service
5821	Student Related Fees	6409	Taxable Inventory - Cost
5822	Dining Paper Products	6410	Non-Tax Inventory - Cost
5823	Spons of Non-Profit Event	6411	Taxable Inventory
5824	Donation	6412	Non-Tax Inventory
5825	Lock Shop/Labor and Mat'l	6413	Service Contr
6089	Surplus Property Reimbursement	6414	Health Services Visit Fee
6090	Lump sum transfer	6415	Gas - Natural
6091	Fixed price contract transfer	6416	Electricity
6092	General Fund Revenue	6417	Water
6093	Miscellaneous Expense	6418	Hi Temp Hot Water
6094	Misappropriation/Loss	6419	Chilled Water - Chg Bck
6095	Performance Contract-Supplies		
<b>Purchased Utilities</b>		<b>Equipment Lease/Purchase</b>	
6101	Gas - Natural	6501	Equip Lease/Purchase
6102	Electricity		
6103	Water	<b>Movable Equipment</b>	
6104	Steam	6601	Office Equip - New
6105	Chilled Water	6602	Class & Lab Equip - New
6109	Performance Contract-Utilities	6603	Computers - Servers
		6604	Gen'l Movable Equip - New
		6605	Autos & Trucks -New
		6606	Computers - PC's
		6607	Work in Progress
		6608	Freight for Equipment
		6609	Computer Software > \$5k Grant
		6610	Non-capitalized equipment
		6611	Equipment held in trust
		6612	UA Built Equipment
<b>Research Subcontracts</b>		<b>Library Books/Materials</b>	
6201	SubContractor-Research IDC	6701	Books & Per-Gen'l
6202	SubContractor-Research Non-IDC	6702	Lost Book Repurchase
		6703	Electronic Library Materials
		6710	Law Books-Gen'l
		6711	Law Books-Cont(Perm)
		6712	Law Books-Cont(Temp)
		6713	Law Books-Periodical
		6714	Law Books-Repl
		6715	Law Books-Binding
		6716	Law Electronic Library Matls
<b>Participant Support</b>		<b>Plant Fund Expense</b>	
6211	Participant Supp - Stipend	6801	Land
6212	Participant Supp - Travel	6802	Land Improvement
6213	Participant Supp - Subsistence	6803	Buildings
6214	Participant Supp - Other	6804	Building Alteration
		6805	Architect Fee
		6806	Copper/Fiber Cable & Hardware
		6807	Copper/Fiber Installation
		6808	Fiber Cable/Hdw Purchase
<b>Communication</b>			
6301	Tele Long Distance		
6302	Tele Cellular		
6303	Tele Local Calls		
6305	Tele Monthly Fixed Chg.		
6306	Tele Installation		
6307	Tele Materials		
6308	Tele Vendor Labor		
6309	Tele Custom Services		
6310	Tele Zip TV		
<b>Charge Back Dr/Cr</b>			
6401	Gen. Svc's. Ch-Back		
6402	Duplicating		
6403	Master-Maker-Gen		
6404	Master-Maker 4250		
6405	Comp. Ctr-Internal		
6406	Comp. Ctr-External		
6407	Utilities Distr		

**Office of Resource Analysis Budget  
Detail Account Codes for Departmental Charges**

<b>Plant Fund Expense Continued</b>		<b>Foreign Travel</b>	
6809	Fiber Cable/Hdw Installation	7081	Foreign Airfare
6812	Infrastructure	7082	Foreign Commercial Bus
		7083	Foreign Car Rental
		7084	Foreign Other Comm Transport
		7085	Foreign Mileage
		7086	Foreign Lodging
		7087	Foreign Meals/Per Diem
		7088	Foreign Conference Fees
		7089	Foreign Shuttle/Taxi
		7090	Foreign Other Misc Travel Exp
		7091	Foreign Travel Non-Univ Persnl
		7092	Foreign Gasoline
<b>Depreciation</b>		<b>Cost of Goods Sold</b>	
6901	Depreciation	7101	Pur-Resale-Food
		7102	Pur-Resale-Alcohol
		7103	Pur-Resale-Books
		7104	Pur-Resale-Sundry
		7105	Pur-Resale-AV/Film
		7106	Pur-Resale-Misc
		7120	Bookstore-Textbooks
		7122	Bookstore-Gen. Supplies
		7123	Bookstore-Art & Engr. Supp
		7124	Bookstore-Clothing
		7125	Bookstore-Gift Items
		7140	Comp Store-Depart'l
		7141	Comp Store-External
		7199	Mo Cost of Sale Jv
<b>Travel</b>		<b>Student Aid</b>	
7005	Travel - Non-Univ Personnel	7201	Scholarships
7010	Athletic Recruiting In-State	7202	Grad Asst Fellowships
7011	Athletic Recruiting Out-State	7203	Athletic Scholarships
7012	Athl Semester Break Period Exp	7204	Grad Asst Scholarship
7020	Athletic Team - Airfare	7205	Grad Asst Schol-C/S
7021	Athletic Team - Bus	7206	Awards
7022	Athletic Team - Meals	7207	Grant Tuition
7023	Athletic Team - Car Rental	7208	Departmental Fee Payment
7024	Athletic Team - Other Trans	7209	Book Awards
7025	Athletic Team - Mileage	7220	Athl FA-Tuition/Fees, Acad Yr
7026	Athletic Team - Lodging	7221	Athl FA-Room/Board, Acad Yr
7027	Athletic Team - Shuttle/Taxi	7222	Athl FA-Living Allow, Acad Yr
7028	Athletic Team - Other	7223	Athl FA-Tuition/Fees, Summer
7029	Athletic Team - Gasoline	7224	Athl FA-Room/Board, Summer
7030	Res. Asst. Meals	7225	Athl FA-Living Allow, Summer
7031	Personnel Interview	7226	Athl FA-Books, Acad Yr
7032	Moving Expense	7227	Athl FA-Books, Summer
7033	Outdoor Adventure Trips	7228	Athl FA-Training Table
7061	Airfare	7229	Athl FA-Orientation Fees
7062	Commercial Bus	7230	Athl FA-Other/Misc
7063	Car Rental	7231	Athl FA-NCAA Special Assist Fd
7064	Other Commercial Transport		
7065	Mileage		
7066	Lodging		
7067	Meals/Per Diem		
7068	Conference Fees/Prof Devel		
7069	Shuttle/Taxi		
7070	Other Misc. Travel Expenses		
7071	Gasoline		
<b>Hospitality-Tickets</b>			
7041	Hospitality-Gen'l		
7042	Hospitality-Events		
7043	Hospitality-Tickets		
7044	Zip Card Hospitality		
7045	Business Meals		
7046	Flowers/Gifts		



**Office of Resource Analysis Budget  
Detail Account Codes for Departmental Charges**

<b>Indirect Cost</b>		<b>Fund Deductions</b>	
7301	Indirect Cost	7801	Fnd Ded-Trf Unrestr
7302	Indirect Cost-Other Distributi	7802	Fnd Ded-Trf Aux Ent
7303	UARF IDC (warehouse only)	7810	Fund Ded-Refund to Grantors
7304	Unrecovered IDC (warehouse)	7811	Fund Ded-Ind Cost Recovered
7305	Waived F&A as Cost Share	7812	Fund Ded-Annuities Paid
		7813	Fund Ded-Loss On Investment
		7814	Fund Ded-Loan Canc-Teach
		7815	Fund Ded-Loan Canc-Mil
		7816	Fund Ded-Loan Canc-Death
		7817	Fund Ded-Loan Canc-Disab
		7818	Fund Ded-Loan Canc-Bankrupt
		7819	Fund Ded-Loan Canc-Other
		7820	Fund Ded-Write-Offs
		7821	Fund Ded-Collection Exp
		7822	Fund Ded-Excess Income Distr
		7823	Fund Ded-Other Expense
		7824	Fund Ded-Plant Dispositions
		7825	Fund Ded-Debt Retirement
		7826	Fund Ded-Interest On Debt
		7827	Fund Ded-UAF LOC payment
<b>Cost Sharing</b>		<b>Reserve Encumbrances</b>	
7401	Matching Funds-Research	8005	Reserve for Encumbrances
7402	Matching Funds-College	8006	Reserve for Pre-Encumbrances
7403	Matching Funds-Department	8007	Reserve for Manual Encumbrance
7404	Program Support		
7450	FT FAC Salary Cost Share		
7451	CP Salary Cost Share		
7452	Staff Wages Cost Share		
7453	Grad Salary Cost Share		
7454	Student Wages Cost Share		
7459	PT FAC Salary Cost Share		
7460	FAC Fringe Cost Share		
7461	CP Fringe Cost Share		
7462	Staff Fringe Cost Share		
7463	GA Fringe Cost Share		
7464	Student Fringe Cost Share		
7472	Tuition Cost Share		
7474	IDC on Cost Share		
7478	Related Award Cost Share		
7479	In Kind Cost Share		
		<b>IDC Rate</b>	
		9000	IDC Rate Percentage
		9002	IDC Rate - Participant Support
		<b>Federal CFDA</b>	
		9001	Federal CFDA Number
<b>Mand Trf-Out</b>			
7701			
7702	Mand Trf-Out-Auxiliary		
7703	Mand Trf-Out-Restricted		
7704	Mand Trf-Out-Loan		
7705	Mand Trf-Out-Endow		
7707	Mand Trf-Out-Plant		
7709	Mand Trf-Out-Agency		
<b>Non-Mand Trf Out</b>			
7751	Non-Mand Trf-Out-Unrestricted		
7752	Non-Mand Trf-Out-Auxiliary		
7753	Non-Mand Trf-Out-Restricted		
7754	Non-Mand Trf-Out-Loan		
7755	Non-Mand Trf-Out-Endow & Sim		
7757	Non-Mand Trf-Out-Plant		
7759	Non-Mand Trf-Out-Agency		
7761	Advance Trf-Out - Unrestricted		
7762	Advance Trf-Out - Auxiliary		
7763	Advance Trf-Out - Restricted		
7767	Advance Trf-Out - Plant		