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<td>Associate Professor - Full Time (Summer)</td>
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<td>Visiting Professor - Full Time</td>
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<td>Kaiser Community Health</td>
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<td>Fringe Benefit - Allocation</td>
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<td>530020</td>
<td>Sponsored Res &amp; Train Expense Reclass</td>
<td>For Controller's Office Use Only</td>
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<td>Education &amp; Gen’l Expense Reclass</td>
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<td>Gen’l Administration Expense Reclass</td>
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<td>O &amp; M - Plant Reclas</td>
<td>For Controller's Office Use Only</td>
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<td>General Supplies Control</td>
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<tr>
<td>531100</td>
<td>Stationary &amp; Office Supplies</td>
<td>general administrative supplies such as pencils/pens, paper and print/ink cartridges</td>
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<tr>
<td>531130</td>
<td>A F Bedding</td>
<td>For Animal Facility Use Only</td>
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<tr>
<td>531140</td>
<td>A F Animal Purchases</td>
<td>For Animal Facility Use Only</td>
</tr>
<tr>
<td>531150</td>
<td>A F Cage Washing</td>
<td>For Animal Facility Use Only</td>
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<tr>
<td>531200</td>
<td>Lab Instructional &amp; Research Supplies</td>
<td>supplies for both research labs such as glassware, dry ice, gasses and other controlled substances and instructional labs such as art, dental and drafting supplies</td>
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<tr>
<td>531220</td>
<td>Deposits-Tanks Drums Etc</td>
<td>deposits on tanks and drum holding chemical and gases for use in a lab</td>
</tr>
<tr>
<td>531260</td>
<td>Minor Expendable Equipment</td>
<td>any equipment under $5,000 including furniture, electronics and specialized equipment</td>
</tr>
</tbody>
</table>
### Account | Title | Description
--- | --- | ---
531300 | Advertising & Promotional | supplies/services used for marketing purposes such as media ads, brochure production costs and novelty items to be distributed for promotional purposes
531400 | Food Supplies | food and beverage supplies/services used within department/office such as coffee/water service, paper plates/cups and catering for internal departmental/office events
531500 | Laundry & Dry Cleaning | service and supplies for cleaning of uniforms, towels and linens
531700 | Books, Periodicals & Other Publications | publications and related services such as books, subscriptions, films, clipping services and other media - not for use by library
531800 | Computer Software | minor software for a stand alone PC or an individual such as a specific publishing software for a faculty member and flowcharting or space management software for administrative purposes
531990 | Online Transaction Default | default account for online purchase systems such as the Pcard and Dcard in which the account number given is an error - should be cleared on a monthly basis

#### 532000 Internal Services Control

- **532120** Internal Billing - Movers<br>internal charges for services rendered by the university movers
- **532200** Internal - Computing Charges<br>internal charges for items such as DBA/SLA charge or support charges from ITS
- **532330** Internal Bill - Paper Shredding<br>internal charges for the shredding service contracted centrally, currently Cintas
- **532360** Internal Bill - Dively Rental<br>internal charges related to the use of Dively for such items as space, parking and food
- **532410** Internal Bill-Call Ctr Charge<br>internal charges related to the use of the Call Center
- **532440** Internal Bill - Design Fab Ctr<br>internal charges related to the use of the Design Fab Center
- **532450** Internal Bill - Room Rental<br>internal charges for rental of space within university buildings/properties such as classrooms, auditoriums and meeting rooms
- **532470** Internal Bill - Lab Services<br>internal charges for services rendered by labs within the university
- **532490** Internal Billing - PC Software<br>internal charges for software installations/purchases crossbilled from another department
- **532510** Internal Billing - Lab Supplies<br>internal charges for supplies used by labs within the university
- **532520** Internal Bill - Film Processor<br>internal charges for the processing of film for such uses as X-ray and NMR instrumentation
- **532530** Internal Billing - CFAR<br>internal charges for services rendered by cost centers and labs related to the university's Center for AIDS Research (CFAR)
- **532540** Internal - Licenses & Permits<br>internal charges crossbilled for licenses, certifications and permits from ITS and other departments
- **532550** Internal - Server/Storage Serv<br>internal charges crossbilled for services related to server and/or other electronic storage from ITS and other departments
- **532560** Internal - Software Ctrl<br>internal charges from ITS for software and site licensing on products offered through the Software Center
- **532570** Internal Bill - Office Supplies<br>internal charges for office supplies such as business cards, letterhead and labels obtained from Print Services and other departments
- **532580** Internal Bill - Postage<br>internal charges for services and products provided by the university mailroom and the Thwing Post Office
- **532590** Internal Bill - Food Supplies<br>internal charges for food services and products provided by university or management center such as coffee service and associated supplies
- **532600** Chemical Waste Disposal<br>internal charges for services rendered by the Department of Occupational & Environmental Safety or Radiation Safety Department
- **532610** Internal Bill - Copy Charges<br>internal charges for the copier service contracted centrally (Cost Per Copy Program) and any crossbill charges from another department for copier use
- **532620** Internal - Conference & Seminar<br>internal charges for attendance or participant fees related to conferences, seminar, classes or sessions being given by management centers or other departments, such as Executive Education courses
- **532630** Internal - Event Copying/Printing<br>internal charges for copying and/or printing services related to events and event planning
- **532640** Internal Bill - Repair Center<br>internal charges for services and products provided by the university's scientific instrument repair center
- **532650** Internal Bill - Wind Gen Elect<br>internal charges for services and products provided by wind turbine generated electricity
- **532670** Internal Bill - Univ Health Serv<br>internal charges for services and products provided by University Health Services
- **532680** Internal Bill - Plant Security<br>internal charges for user fees related to specialized equipment within the university such as flow cytometer, imaging research, immune function core and clinical core
- **532690** Internal Bill - User Fees<br>internal charges for services and products provided by areas classified under Campus Services such as keys, ID's and Observer delivery
- **532691** Internal Bill - Campus Service<br>internal charges for services/purchases from the Animal Resource Facilities
- **532700** Internal - Animal Facilities<br>internal charges crossbilled for services/purchases from the Animal Resource Facilities
- **532800** Internal Bill - CWRUnet<br>internal charges crossbilled for CWRU net services
- **532900** Cost Center Charges<br>internal charges crossbilled for services/purchases from other cost or service centers such as the NMR or the SCSAM

#### 533000 Outside Services Control

- **533100** Temporary Help<br>charges for temporary employment arrangements not processed through payroll - most charges will be from Kelly Services
- **533200** Professional & Consulting<br>services rendered by professional firms and/or individuals for such things as training, analysis and design, or artistic performances - LEGAL FEES ARE EXCLUDED AND SHOULD BE RECORDED IN 599110; other exceptions such as public relations and fundraising services can be found in the listings under 599000-Other Direct Expense Funded
- **533300** Marketing - Lead Generation<br>services used for the search of and marketing for prospective students
- **533500** Plant Security<br>both internal and external charges for security and police services
- **533600** Royalties<br>fees for use of copyrighted and/or patented materials or methods
- **533710** Patient Care<br>reimbursement to an outside agency or organization for goods and services related to patient care performed during grant-related activities
- **533720** Salaries Fringe Benefits<br>reimbursement to an outside agency or organization for non-CWRU employee salary and fringe performed for such activities as research and teaching
- **533730** Other Purchases<br>all other services that are not classified elsewhere such as storage and flora care
- **533740** Marketing - Photography<br>photography services used for marketing purposes and/or activities
### Account 534000 Travel & Related Expenses Control

<table>
<thead>
<tr>
<th>Account</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>534100</td>
<td>Travel - Visitors</td>
<td>travel expenses incurred by and/or travel awards for visitors to the university such as visiting faculty and guest speakers</td>
</tr>
<tr>
<td>534200</td>
<td>Travel - CWRU Employee</td>
<td>travel expenses incurred by and/or travel awards for employees</td>
</tr>
<tr>
<td>534250</td>
<td>Travel - Trainee</td>
<td>reimbursement of travel expenses and/or travel awards for trainees on a sponsored project</td>
</tr>
<tr>
<td>534260</td>
<td>Travel - Students/Non-Employee</td>
<td>reimbursement of travel expenses and/or travel awards for persons affiliated with the university but not employed permanently such as students, volunteers and committee members</td>
</tr>
<tr>
<td>534300</td>
<td>Conferences &amp; Seminars</td>
<td>costs for attending conferences and seminars excluding travel such as registration or enrollment fees and material charges</td>
</tr>
<tr>
<td>534310</td>
<td>Honoraria Only</td>
<td>fee or stipend for guest speaking and/or presenting at an event and/or class</td>
</tr>
<tr>
<td>534390</td>
<td>Entry Fees for Student-Related Activities</td>
<td>fees charged for student entry into other facilities and institutes such as museums under the Free Access Programs</td>
</tr>
<tr>
<td>534400</td>
<td>Dues - Associations &amp; Organizations</td>
<td>charges for membership (both university and individual) in a professional or trade association/organization - ALL OTHER DUES SHOULD BE CHARGED TO 599220-MEMBERSHIP COSTS, e.g., membership in the Union Club or the Club at Key Center</td>
</tr>
<tr>
<td>534450</td>
<td>Event - Travel</td>
<td>travel expenses incurred for university/school sponsored events - can be used instead of the travel classifications above if a breakout of the cost of specific events is desired</td>
</tr>
<tr>
<td>534460</td>
<td>Event - Hospitality/Food</td>
<td>hospitality charges for university/school-sponsored events such as catering, beverage service, linens, set-up fees and other supplementary costs</td>
</tr>
<tr>
<td>534500</td>
<td>Moving Expenses - Individual</td>
<td>expenditures related to the relocation of a new employee such as moving company services for an individual's home, travel of family to new location and cost of house hunting trips</td>
</tr>
<tr>
<td>534540</td>
<td>Recruit - Travel Airfare</td>
<td>fees and charges related to airfare incurred during student recruitment both for employees and prospective students and their families</td>
</tr>
<tr>
<td>534550</td>
<td>Moving Expenses - Gen'l &amp; Lab</td>
<td>expenditures related to the relocation of a lab and/or other functional areas from/to a location outside the campus</td>
</tr>
<tr>
<td>534570</td>
<td>Recruit - Travel Grounds Transportation</td>
<td>fees and charges related to ground transportation incurred during student recruitment such as taxi, car and/or public transportation both for employees and prospective students and their families</td>
</tr>
<tr>
<td>534580</td>
<td>Recruit - Travel Hospitality/Food</td>
<td>other travel expenditures incurred during student recruitment such as hotel, meals and space fees both for employees and prospective students and their families</td>
</tr>
<tr>
<td>534600</td>
<td>Faculty Recruiting</td>
<td>expenditures incurred for the recruitment of faculty such as employment listings, travel and cost of hospitality</td>
</tr>
<tr>
<td>534700</td>
<td>Living Expense - Foreign Visitors</td>
<td>costs incurred for housing and other living expense, e.g., car rental or household supplies for a foreign faculty, researcher or other visitor</td>
</tr>
</tbody>
</table>

### Account 535000 Communications & Shipping Control

<table>
<thead>
<tr>
<th>Account</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>535100</td>
<td>Telephone</td>
<td>charges for in-office phone service and other land lines</td>
</tr>
<tr>
<td>535110</td>
<td>Cell Phone Charges</td>
<td>cost of cell phone services both billed directly and reimbursements</td>
</tr>
<tr>
<td>535150</td>
<td>Network Charges</td>
<td>charges for internet and other network connections including related incidental charges such as fiber maintenance</td>
</tr>
<tr>
<td>535300</td>
<td>Postage</td>
<td>expenditures for US mail service through the university mail room or individual postage machines or US post office</td>
</tr>
<tr>
<td>535350</td>
<td>Marketing - Mailhouse</td>
<td>postage charges and mailing fees outsourced to an external mailhouse or mailing service vendor</td>
</tr>
<tr>
<td>535400</td>
<td>Express &amp; Shipping</td>
<td>expenditures for delivery services such as Bonnie Speed, FedEx and UPS</td>
</tr>
<tr>
<td>535410</td>
<td>Recruit - Postage Fees 1st Class</td>
<td>postage charges and mailing fees incurred during student recruitment</td>
</tr>
<tr>
<td>535450</td>
<td>Freight Expense</td>
<td>expenditures for delivery of major items that require contracting with a trucking or moving service</td>
</tr>
<tr>
<td>535460</td>
<td>Marketing - Lead Gen'l Postage</td>
<td>postage charges specifically for search of or marketing to prospective students</td>
</tr>
<tr>
<td>535500</td>
<td>Internal Moving</td>
<td>expenditures related to moving items within the campus performed by outside movers</td>
</tr>
</tbody>
</table>

### Account 536000 Equipment Control

<table>
<thead>
<tr>
<th>Account</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>536200</td>
<td>Major Equipment-Operating Equipment</td>
<td>purchases of equipment costing over $5,000 except for automobiles and trucks, and building improvements (see description below)</td>
</tr>
<tr>
<td>536250</td>
<td>Major Equipment-Auto Trucks</td>
<td>purchases of any licensed vehicle</td>
</tr>
<tr>
<td>536400</td>
<td>Building Addition Improvements</td>
<td>purchase or replacement of any major equipment that would be considered part of the building such as the main ventilation system, building-wide fire protection system and the clock in the Biomedical Research Building tower</td>
</tr>
<tr>
<td>536420</td>
<td>Amortization - Prior Year</td>
<td>For Plant Accounting Use Only</td>
</tr>
</tbody>
</table>

### Account 537000 Rental Control

<table>
<thead>
<tr>
<th>Account</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>537100</td>
<td>Equipment Rental</td>
<td>charges for the short-term use (less than a year) of equipment - the university does not take ownership of the equipment</td>
</tr>
<tr>
<td>537190</td>
<td>Event - Transportation</td>
<td>transportation charges for university/school-sponsored events such as shuttle or taxi service and related parking fees</td>
</tr>
<tr>
<td>537200</td>
<td>Building Rentals</td>
<td>charges for rental/lease of buildings, space, rooms and other facilities</td>
</tr>
<tr>
<td>538220</td>
<td>Indirect Cost Expense</td>
<td>For System Use Only</td>
</tr>
<tr>
<td>538320</td>
<td>Indirect Cost Expense</td>
<td>For System Use Only</td>
</tr>
<tr>
<td>538520</td>
<td>Indirect Cost Expense</td>
<td>For System Use Only</td>
</tr>
<tr>
<td>538720</td>
<td>Indirect Cost Expense</td>
<td>For System Use Only</td>
</tr>
<tr>
<td>538820</td>
<td>Indirect Cost Expense</td>
<td>For System Use Only</td>
</tr>
<tr>
<td>Account</td>
<td>Title Description</td>
<td>Description</td>
</tr>
<tr>
<td>----------</td>
<td>-------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>539000</td>
<td>Expense Error Control</td>
<td>default account for purchases through the AP system in which the account number given is an error - should be cleared on a monthly basis</td>
</tr>
<tr>
<td>541000</td>
<td>Maintenance Materials &amp; Supplies Control</td>
<td>expenditures for materials and supplies used in the regular maintenance of university property</td>
</tr>
<tr>
<td>541200</td>
<td>Gas &amp; Oil - Vehicles</td>
<td>expenditures for gas, oil and other regular maintenance supplies on university vehicles</td>
</tr>
<tr>
<td>542000</td>
<td>Utilities - Control</td>
<td>For Facilities Use Only</td>
</tr>
<tr>
<td>543000</td>
<td>Maintenance &amp; Repairs Control</td>
<td>charges for maintenance contract on equipment that is not considered part of the building</td>
</tr>
<tr>
<td>543100</td>
<td>Moving Equipment - Maint Contracts</td>
<td>charges for maintenance and repair expenditures on equipment that is not considered part of the building</td>
</tr>
<tr>
<td>543200</td>
<td>Moving Equipment - Maint &amp; Repairs</td>
<td>charges for maintenance and repair expenditures on equipment that is not considered part of the building</td>
</tr>
<tr>
<td>543310</td>
<td>ADA Upgrades</td>
<td>expenditures for upgrade to building or equipment specifically for ADA purposes</td>
</tr>
<tr>
<td>543330</td>
<td>Elevator Refurbishment</td>
<td>expenditures for cosmetic upgrades or repair to an elevator</td>
</tr>
<tr>
<td>543340</td>
<td>Exterior Restoration</td>
<td>charges for restoration of the exterior of a building or other exterior property</td>
</tr>
<tr>
<td>543360</td>
<td>Public Area Renew &amp; Misc Projects</td>
<td>expenditures for the renewal or refurbishing of public areas and other projects that pertain to public areas</td>
</tr>
<tr>
<td>543370</td>
<td>Other Facilities Maintenance</td>
<td>expenditures for other maintenance and repair of university facilities that are not covered by another account</td>
</tr>
<tr>
<td>543390</td>
<td>Fire Systems</td>
<td>expenditures for maintenance and repair of fire alarm and response equipment and systems</td>
</tr>
<tr>
<td>543500</td>
<td>Plant - Maintenance Contracts</td>
<td>expenditures for maintenance contracts on building services such as cleaning and pest control</td>
</tr>
<tr>
<td>543600</td>
<td>Plant Repairs - Purchases</td>
<td>charges to purchase materials for minor repairs</td>
</tr>
<tr>
<td>543700</td>
<td>Plant Repairs - Work Orders</td>
<td>charges from facilities (through the work management system) and the university movers for services rendered</td>
</tr>
<tr>
<td>543900</td>
<td>Security/Card Access Systems</td>
<td>expenditures for repair and maintenance of the card access system and other security systems</td>
</tr>
<tr>
<td>543930</td>
<td>Roof Renewal &amp; Replacement</td>
<td>expenditures for roof repair, renewal and replacement</td>
</tr>
<tr>
<td>550000</td>
<td>Internal Transfers Control</td>
<td>amounts being transferred out (charged) in support of another department, management center or project</td>
</tr>
<tr>
<td>551000</td>
<td>Insurance Control</td>
<td>miscellaneous charges for insurance from either an outside vendor or the university risk management office</td>
</tr>
<tr>
<td>551100</td>
<td>General Insurance</td>
<td>For University Risk Management Office Use Only</td>
</tr>
<tr>
<td>551200</td>
<td>Self-Insurance</td>
<td>For University Risk Management Office Use Only</td>
</tr>
<tr>
<td>551500</td>
<td>Student Health Insurance</td>
<td>health insurance charge for post doc's that are being picked up by the department/university</td>
</tr>
<tr>
<td>554000</td>
<td>Administrative &amp; Plant Charges Control</td>
<td>charges to housing and auxiliaries for administrative support - usually allocated by the university budget office</td>
</tr>
<tr>
<td>554100</td>
<td>Administrative Charges</td>
<td>charges to housing and auxiliaries for administrative support - usually allocated by the university budget office</td>
</tr>
<tr>
<td>554200</td>
<td>Plant Charges</td>
<td>charges to housing and auxiliaries for use of space - usually allocated by the university budget office</td>
</tr>
<tr>
<td>555000</td>
<td>Taxes &amp; Licenses Control</td>
<td>fees charged on licensing agreements allowing use of software</td>
</tr>
<tr>
<td>556000</td>
<td>General Miscellaneous Control</td>
<td>fees charged on items that do not fit any other classification - fees on VISAs and such should be in licenses &amp; permits above</td>
</tr>
<tr>
<td>556050</td>
<td>Fees - Miscellaneous</td>
<td>fees charged on items that do not fit any other classification - fees on VISAs and such should be in licenses &amp; permits above</td>
</tr>
<tr>
<td>556100</td>
<td>Trustees Expenses</td>
<td>expenses incurred for members of the Board of Trustees</td>
</tr>
<tr>
<td>556110</td>
<td>Litigation</td>
<td>For General Counsel's Office Use Only</td>
</tr>
<tr>
<td>556200</td>
<td>Bad Debts</td>
<td>For Executive Office Use Only</td>
</tr>
<tr>
<td>556300</td>
<td>Loan Origination Fees</td>
<td>For Executive Office Use Only</td>
</tr>
<tr>
<td>556350</td>
<td>Lender Fees</td>
<td>For Executive Office Use Only</td>
</tr>
<tr>
<td>556400</td>
<td>Unallocated Expenses</td>
<td>for charges that need to be allocated to other areas - should be cleared out on a monthly basis</td>
</tr>
<tr>
<td>556500</td>
<td>Inventory Adjustments</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>556600</td>
<td>Loss on Sale/Disposal of fixed Asset</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556700</td>
<td>Dep - Building &amp; Improvements</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556701</td>
<td>Dep - Furniture &amp; Fixtures</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556702</td>
<td>Dep - Leasehold Improvements</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556703</td>
<td>Dep - Leases</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556704</td>
<td>Dep - Library Books</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556705</td>
<td>Dep - Equipment</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556706</td>
<td>Dep - Software</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556707</td>
<td>Dep - Computer &gt; $5,000</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556708</td>
<td>Dep - Telephone System</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556709</td>
<td>Dep - Vehicles</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>556800</td>
<td>Safekeeping - Custodial Services</td>
<td>For Executive Office Use Only</td>
</tr>
<tr>
<td>556850</td>
<td>Banking Services</td>
<td>fees incurred for services provided by a bank</td>
</tr>
<tr>
<td>557000</td>
<td>Interest Paid Control</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>557300</td>
<td>Plant</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>557400</td>
<td>Interest Paid To Current Fund</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>Account</td>
<td>Title</td>
<td>Description</td>
</tr>
<tr>
<td>-----------</td>
<td>------------------------------------------------------------</td>
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</tr>
<tr>
<td>558000</td>
<td>Provision for Reserves Control</td>
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</tr>
<tr>
<td>558100</td>
<td>Dormitory - Building</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>558200</td>
<td>Dormitory - Furniture &amp; Fixtures</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>558250</td>
<td>Equipment Provision - Food Service</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>558500</td>
<td>Major Equipment</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>558600</td>
<td>Vacation Accrual - Administrative Depts</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>565000</td>
<td>Loan Fund Princ &amp; Int Cancellation Control</td>
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</tr>
<tr>
<td>565010</td>
<td>Principal Cancellation</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565020</td>
<td>Princ Cancel - Death</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565030</td>
<td>Princ Cancel - Disability</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565040</td>
<td>Princ Cancel - Bankruptcy</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565050</td>
<td>Princ Cancel - Uncollectible</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565060</td>
<td>Princ Cancel - Public Elementary</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565070</td>
<td>Princ Cancel - Public Higher Education</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565080</td>
<td>Princ Cancel - Private Elementary</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565090</td>
<td>Princ Cancel - Private Higher Education</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565100</td>
<td>Princ Cancel - Professional Dentistry</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565110</td>
<td>Princ Cancel - Professional Nursing</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
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<td>Princ Cancel - Professional Medicine</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565130</td>
<td>Princ Cancel - Military</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565140</td>
<td>Princ Cancel - Teaching Services</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565150</td>
<td>Prim Canc - Military - post-72</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565160</td>
<td>Princ Cancel - Law Enforcement</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565170</td>
<td>Prin Cancel - Intervention Services</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565180</td>
<td>Princ Cancel - Closed Schools</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565190</td>
<td>Princ Cancel - Other</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565200</td>
<td>Interest Cancellation</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565210</td>
<td>Int Cancel - Teaching &amp; Professional</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565220</td>
<td>Int Cancel - Death</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565230</td>
<td>Int Cancel - Disability</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565240</td>
<td>Int Cancel - Bankruptcy</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565250</td>
<td>Int Cancel - Handicapped</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565260</td>
<td>Int Cancel - Military</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565270</td>
<td>Int Cancel - Teaching Services</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565280</td>
<td>Int Cancel - Military -post 72</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565290</td>
<td>Int Cancel - Volunteer Services</td>
<td>For Student Loan Use Only</td>
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<td>Interest Cancellation</td>
<td>For Student Loan Use Only</td>
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<tr>
<td>565310</td>
<td>Int Cancel - Law Enforcement</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565320</td>
<td>Int Cancel - Intervention Services</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565330</td>
<td>Int Cancel - Nursing/Medical Tech</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565340</td>
<td>Int Cancel - Closed Schools</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565500</td>
<td>Collection Fees</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565510</td>
<td>Credit Bureau Fees</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565520</td>
<td>Administrative Overhead</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565530</td>
<td>Princ Cancel - Assignment</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>565540</td>
<td>Int Cancel - Assignment</td>
<td>For Student Loan Use Only</td>
</tr>
<tr>
<td>556000</td>
<td>Principal &amp; interest</td>
<td></td>
</tr>
<tr>
<td>566010</td>
<td>Principal Paid</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>566020</td>
<td>Interest Expense</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>566030</td>
<td>ARCO Accretion</td>
<td>For Plant/Debt Use Only</td>
</tr>
<tr>
<td>571000</td>
<td>Scholarships Control</td>
<td></td>
</tr>
<tr>
<td>571100</td>
<td>Tuition &amp; Fees</td>
<td>student aid both funded and unfunded that has been awarded to cover tuition and student fees</td>
</tr>
<tr>
<td>571200</td>
<td>Stipends</td>
<td>student aid given in the form of a stipend that does not require the student to perform any service</td>
</tr>
<tr>
<td>572000</td>
<td>Fellowships/Trainees Control</td>
<td></td>
</tr>
<tr>
<td>572100</td>
<td>Predoc Fellow - Stipends</td>
<td>stipends paid to students in compensation for their work in labs and on research</td>
</tr>
<tr>
<td>572150</td>
<td>Predoc Fellow - Foreign</td>
<td>stipends paid to foreign students in compensation for their work in labs and on research</td>
</tr>
<tr>
<td>572200</td>
<td>Predoc Fellow - Tuition &amp; Fees</td>
<td>cost of tuition and fees paid for students in compensation for their work in labs and on research</td>
</tr>
<tr>
<td>572500</td>
<td>Postdoc Fellow - Stipends</td>
<td>stipends paid to non-student fellows in compensation for their work in labs and on research</td>
</tr>
<tr>
<td>573000</td>
<td>Prizes &amp; Awards Control</td>
<td></td>
</tr>
<tr>
<td>573100</td>
<td>Prizes and Awards</td>
<td>cost of prizes and awards given to both students and non-students</td>
</tr>
<tr>
<td>575000</td>
<td>Emergency Loans Control</td>
<td></td>
</tr>
<tr>
<td>575100</td>
<td>Emergency Loans - Undergrad</td>
<td>For Executive Office Use Only</td>
</tr>
<tr>
<td>581000</td>
<td>Restricted Funds Control</td>
<td></td>
</tr>
<tr>
<td>581100</td>
<td>Restricted Funds</td>
<td>For GSPA Use Only</td>
</tr>
<tr>
<td>581200</td>
<td>Sponsored Project Support</td>
<td>For GSPA Use Only</td>
</tr>
<tr>
<td>582000</td>
<td>Billings to Other Depts Control</td>
<td></td>
</tr>
<tr>
<td>582100</td>
<td>Internal Billings - Salaries</td>
<td>charges to/from other departments to cover salaries</td>
</tr>
<tr>
<td>582110</td>
<td>Salary Support - Endow Mgmt</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>582120</td>
<td>Salary Support - Debt Mgmt</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>Account</td>
<td>Title</td>
<td>Description</td>
</tr>
<tr>
<td>--------------</td>
<td>------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>582130</td>
<td>Internal Billings - Rentals</td>
<td>charges to/from other departments to cover space and equipment rental</td>
</tr>
<tr>
<td>582140</td>
<td>Internal Billings - Machine Pts</td>
<td>charges to/from other departments to cover machine parts</td>
</tr>
<tr>
<td>582150</td>
<td>Internal Billings - Contracts</td>
<td>charges to/from other departments to support of contracted services</td>
</tr>
<tr>
<td>582160</td>
<td>Internal Billings - Non-Contract</td>
<td>charges to/from other departments to cover services not under contract</td>
</tr>
<tr>
<td>582500</td>
<td>Internal Billings - Supplies</td>
<td>charges to/from other departments to cover supplies</td>
</tr>
<tr>
<td>582600</td>
<td>Internal Billings - Services</td>
<td>charges to/from other departments to cover services</td>
</tr>
<tr>
<td>582650</td>
<td>Internal Bill - Wind Gen Elect</td>
<td>charges to/from other departments to cover services from wind turbine generated electricity</td>
</tr>
<tr>
<td>582670</td>
<td>Internal Billings - Comp Supplies</td>
<td>charges to/from other departments to cover computer supplies</td>
</tr>
<tr>
<td>582690</td>
<td>Internal Billings - Mail</td>
<td>charges to/from other departments to cover postage and other mail services</td>
</tr>
<tr>
<td>582700</td>
<td>Internal Bill - Dively Center</td>
<td>charges to/from other departments to cover space, parking and other services related to use of Dively Center</td>
</tr>
<tr>
<td>582710</td>
<td>Internal Billings - Phone Services</td>
<td>charges to/from other departments to cover telephone service</td>
</tr>
<tr>
<td>582720</td>
<td>Internal Billings - Phone Work</td>
<td>charges to/from other departments to cover work on phones and phone lines</td>
</tr>
<tr>
<td>582800</td>
<td>Internal Bill - Admin Credits</td>
<td>offset charges to other departments to cover administrative services</td>
</tr>
<tr>
<td>582900</td>
<td>Plant Credits</td>
<td>offset charges to other departments to cover plant expenditures</td>
</tr>
<tr>
<td>583000</td>
<td>Overexpended Salary &amp; Support</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to research</td>
</tr>
<tr>
<td>583200</td>
<td>Research</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to special projects</td>
</tr>
<tr>
<td>583300</td>
<td>Special Programs</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to special projects</td>
</tr>
<tr>
<td>583500</td>
<td>Traineeships</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to traineeships</td>
</tr>
<tr>
<td>583800</td>
<td>Misc. Grants</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to other grants not identified above</td>
</tr>
<tr>
<td>588000</td>
<td>Miscellaneous Sales Control</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to research</td>
</tr>
<tr>
<td>588100</td>
<td>Misc. Sales-Dept. Supp. Serv</td>
<td>income from sales of departmental supplies and/or services to an external source - may only be passing through cost</td>
</tr>
<tr>
<td>588110</td>
<td>Tele. Ser. External</td>
<td>income from sales of telephone services to an external source - may only be passing through cost</td>
</tr>
<tr>
<td>588130</td>
<td>Leases/Rental-External</td>
<td>income from rental of space or equipment to an external source - may only be passing through cost</td>
</tr>
<tr>
<td>588150</td>
<td>Contracts-External</td>
<td>income from other contracted services to an external source - may only be passing through cost</td>
</tr>
<tr>
<td>592000</td>
<td>Library Material - Electronic</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to research</td>
</tr>
<tr>
<td>592100</td>
<td>Lib Mtl - Electronic/Online C</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>592200</td>
<td>Lib Mtl - Electronic/Online S</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>592300</td>
<td>Lib Mtl - New Elec/Online Ser</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>593000</td>
<td>Library Materials - Serials Cn</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to research</td>
</tr>
<tr>
<td>593100</td>
<td>Library Materials - Serials</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>593200</td>
<td>Library Materials - New Serial</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>594000</td>
<td>Cost of Sales Control</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to research</td>
</tr>
<tr>
<td>594150</td>
<td>Cost Of Sales-Office Supplies</td>
<td>For Printing Services Use Only</td>
</tr>
<tr>
<td>594250</td>
<td>Cost Of Sales-Store</td>
<td>For One-to-One Fitness Use Only</td>
</tr>
<tr>
<td>595000</td>
<td>Library Materials - Bind Control</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to research</td>
</tr>
<tr>
<td>595100</td>
<td>Library Materials - Bind</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>596000</td>
<td>Library Materials - Micr Control</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to research</td>
</tr>
<tr>
<td>596700</td>
<td>Books</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>597000</td>
<td>Library Materials - Mono</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to research</td>
</tr>
<tr>
<td>597100</td>
<td>Library Mtls-Mono</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>597700</td>
<td>General and Reference</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>598000</td>
<td>Library Materials - General</td>
<td>facilitate transfers to/from projects and cost share for overexpenditures related to research</td>
</tr>
<tr>
<td>598700</td>
<td>Materials</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>598710</td>
<td>Bindery</td>
<td>For Library Use Only</td>
</tr>
<tr>
<td>599000</td>
<td>Other Direct Expense Funded</td>
<td>cost of advertising and public relations services services that are not directly related to the university's core purposes</td>
</tr>
<tr>
<td>599010</td>
<td>Advertising/Public Relations</td>
<td>cost of advertising and public relations services that are not directly related to the university's core purposes</td>
</tr>
<tr>
<td>599020</td>
<td>Alcoholic Beverages</td>
<td>cost of alcoholic beverages at a university sponsored event or for university business - not allowed to be charged to grants</td>
</tr>
<tr>
<td>599030</td>
<td>Alumni Activities</td>
<td>cost of alumni activities not directly related to fund raising</td>
</tr>
<tr>
<td>599040</td>
<td>Bad Debts</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>599060</td>
<td>Commencement/Convocation</td>
<td>cost of conducting the commencement ceremony and the convocation ceremony including any related events</td>
</tr>
<tr>
<td>599080</td>
<td>Pension Costs</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>599090</td>
<td>Institution-Furnished Auto</td>
<td>cost of a vehicle furnished to an employee that is not exclusively used on-campus and/or during business hours</td>
</tr>
<tr>
<td>599100</td>
<td>Contingency Provisions</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>599110</td>
<td>Legal Expenses</td>
<td>fees paid for legal/attorney services to an outside firm or individual - does not include fees for filing or immigration services</td>
</tr>
<tr>
<td>599120</td>
<td>Donations &amp; Contributions</td>
<td>gifts given to an outside organization - any funding given for a cause or purpose internal to the university should go through a transfer account</td>
</tr>
<tr>
<td>599130</td>
<td>Entertainment Costs</td>
<td>costs for an activity that would be considered recreational or for amusement such as orchestra tickets or golf fees - MUST BE INCURRED FOR A BUSINESS PURPOSE</td>
</tr>
<tr>
<td>599140</td>
<td>Fines &amp; Penalties</td>
<td>cost for fines and penalties that are not business related or deductible expenditures such as a parking ticket or late fees on a government report</td>
</tr>
<tr>
<td>Account</td>
<td>Title</td>
<td>Description</td>
</tr>
<tr>
<td>-----------</td>
<td>-------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>599150</td>
<td>Goods/Services-Personal</td>
<td>costs of providing goods and/or services to an employee that would be considered personal in nature such as cleaning service for a personal residence or dry cleaning expenses, usually all or a portion of costs are considered taxable income to the employee</td>
</tr>
<tr>
<td>599160</td>
<td>Housing &amp; Personal Living</td>
<td>costs of providing housing or personal living space to an employee, usually all or a portion of costs are considered taxable income to the employee</td>
</tr>
<tr>
<td>599170</td>
<td>Insurance &amp; Indemnif</td>
<td>costs of providing insurances and/or other professional services to an employee that are outside the standard benefit offerings, usually all or a portion of costs are considered taxable income to the employee</td>
</tr>
<tr>
<td>599180</td>
<td>Interest</td>
<td>interest paid for an employee or student on a personal debt, usually all or a portion of costs are considered taxable income to the employee</td>
</tr>
<tr>
<td>599190</td>
<td>Fund Raising</td>
<td>fees paid for professional fundraising services such as the call center charges or consulting on a fundraising campaign</td>
</tr>
<tr>
<td>599200</td>
<td>Investment Mgmt.</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>599210</td>
<td>Lobbying</td>
<td>cost for activities to influence government legislation, usually used by the government relations office</td>
</tr>
<tr>
<td>599220</td>
<td>Membership Costs</td>
<td>charges for membership (both university and individual) in an association/organization that is not affiliated with a profession or trade, e.g., The Union Club, The Club at Key Center or The Shoreby Club - business expenses/events incurred in these clubs such as an alumni event or lunch with a prospective employee should not be charge here</td>
</tr>
<tr>
<td>599240</td>
<td>Recruiting</td>
<td>cost of recruiting for purposes that are not directly related to the university's core businesses</td>
</tr>
<tr>
<td>599250</td>
<td>Selling &amp; Marketing</td>
<td>cost of marketing and sales for purposes that are not directly related to the university's core businesses</td>
</tr>
<tr>
<td>599260</td>
<td>Severance Pay</td>
<td>For Controller's Office Use Only</td>
</tr>
<tr>
<td>599270</td>
<td>Student Activity Costs</td>
<td>cost of student activity fees to student groups and events for students that are not directly related to the university's core businesses</td>
</tr>
<tr>
<td>599290</td>
<td>Trustee Travel/Subsist</td>
<td>For Executive Offices Use Only</td>
</tr>
<tr>
<td>601100</td>
<td>CAP Funded</td>
<td>For Plant Accounting Use Only</td>
</tr>
<tr>
<td>601200</td>
<td>CAP Available</td>
<td>For Plant Accounting Use Only</td>
</tr>
</tbody>
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