

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

University Collections (Library, Museum, Gallery, etc.)

(use ETs in the 85XXX Series)

Periodicals & Books 820300

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 - Research 821240

Supplies-Software 821700

Med Supplies 845100

SERVICE EXPENSES

Design/Printing/Promotions

Advertising, Public Relations 833300

Graphic Design Services 833000

Digital Imaging & Audio Services 833075

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 >= 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

Honoraria 833500

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 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

Federal Per diem - Domestic 871070

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

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

Travel Reimbursements Received 871200

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FACULTY SALARIES & BENEFITS

Faculty Salaries

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

Leave of Absences(LOA)

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

Extra Compensations

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

Incentive Compensation

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

Post Doc Associate Salary

711950

STUDENT/POSTDOC AID

Fellowship Payments -

910701

Stipend/Fellowship payments

Stipend-Graduate Student	811000
Stipend-Post Doc	812000

Tuition Related

Tuition Discount	813000
Tuition Remission	910500

STAFF COMPENSATION

M&P Salaries

Staff M&P	721000
Compensated Absences	721100

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

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

S&M Salaries

Staff S&M Direct Wages	723100
Staff S&M IndirectWages	723200
Staff S&M Overtime	723300

FUND TRANSFERS & OTHER INCREASES

* Operating Transfers-Unrestricted Funds	351108
* Trans To/From Designated-Capital Improvements	351351
* Tran To/From Student Loans	351401

INCOME

Contributions-Central Use Only	451101
Other Income	477001
* Gift-Reclass/Move	451106
* Endowment Income-Reclass/Move	469206
Conference/Seminar - Fees	472603
Special Programs and Events	477150
Internal Service Income	510001

Internal Program Support

* Funding Allocation	530200
* Provostial Funding	530201

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