

Intr/Extr	G/L #	G/L Name	Proposed New GL Name	Definition
EXTR	800301	UR - Gifts	<b>Gifts</b>	Unrestricted gifts. All postings should flow to SAP through the Gift System
EXTR	800303	UR - Other Receipts	<b>Other Receipts</b>	Used for receipts from external sources that do not fall into any other category.
EXTR	800304	UR - Fees	<b>Fees</b>	Used for fees received from external sources that do not fall into any other category.
EXTR	800307	UR - Deposits	<b>Deposits</b>	Used to record an initial payment of a fee for a future event.
EXTR	800308	UR - Interest Income	<b>Interest Income</b>	For recording interest income on bank accounts or other short term investments.
EXTR	800309	UR - Rental and Lease Income	Rental and Lease Income	Used by the Treasurer's Office for rental and lease income received on real estate held for investment or expansion
EXTR	800310	UR - Return to Donor	<b>Gifts- Returned to Donor</b>	A "contra" revenue account used when gift funds must be returned to a donor.
EXTR	800311	UR - Reimbursement for Services	<b>Expense Reimbursements</b>	Used for funds received from an external source (including students or employees) in reimbursement of costs incurred by MIT (including salaries, equipment, telephone use, et cetera).
EXTR	800312	UR - Receipts / Student - Aid	<b>Sponsor Funded Student Aid</b>	Funds received from sponsors for financial aid to students
EXTR	800313	UR - Royalties	<b>Royalties Revenues</b>	Royalty payments received by MIT from an external source
EXTR	800314	UR - Publication	<b>Publications Revenue</b>	Revenues received from the sale of MIT publications
EXTR	800315	UR - Sale of Equipment	<b>Sale of Equipment</b>	Proceeds from the sale of equipment
EXTR	800316	UR - Gain or Loss of Sale	<b>Realized Gains /Losses</b>	Realized gain or loss on the sale of securities in MIT's unrestricted funds
EXTR	800317	UR - Distribution of Gains	<b>Distribution of Gains</b>	Used to distribute pooled gains to the cost objects participating in the pool.
EXTR	800318	UR - Investment Income A	<b>Investment Income A</b>	Investment income credited to MIT's Pool "A" cost objects.
EXTR	800320	UR - Investment Income C	<b>Investment Income C</b>	Investment income credited MIT's Pool "C" cost objects
EXTR	800321	UR - Investment Income	<b>Investment Income</b>	Other Investment Income
EXTR	800322	UR - Investment Income - Distributed to Funds	<b>Investment Income Distributed</b>	Used as a clearing G/L account for the distribution of Pool A and C income to participating cost objects.
EXTR	800323	UR - Investment Income Received	Investment Income Received	Investment revenues earned are credited here
EXTR	800324	UR - Investment Income Special	<b>Investment Income Special</b>	Other Investment Income
EXTR	800400	TR - Revenue From Pledges	<b>Pledge Revenue</b>	Used to record revenue from pledges
EXTR	800600	Sponsored Billings	Sponsored Billings	Used to record billings to sponsors.
EXTR	800601	Sponsored Gifts	Sponsored Gifts	Used to record sponsored gifts
EXTR	801004	Cash Over	Cash Over	Used by MIT Cashier's Office for daily cash balancing process.
EXTR	801005	Cash Short	Cash Short	Used by MIT Cashier's Office for daily cash balancing process.
EXTR	801006	Damage Control	Damage Control	Used for payments from customers using MIT space, when costs of damage must be reimbursed.
EXTR	801007	Dormitory Vacancy Loss	Dormitory Vacancy Loss	Used as a revenue offset for Housing. Relates to partial vacancies (last five weeks, for example) not full term vacancies.
EXTR	801009	Income - Rentals	<b>Equipment Rental Revenues</b>	Used for revenue from external sources for the rental of equipment.
EXTR	801010	Income - Vending Machines	Income - Vending Machines	Revenue from video games and vending machines in CAC and other auxiliaries
EXTR	801013	Income - Late Payments	<b>Income - Late Payments</b>	Used to record late payment fees
EXTR	801018	Income - Outside Services	<b>Sales - Services</b>	Sales revenue received by MIT in exchange for services provided. Use for external revenue sources only.
EXTR	801019	Income - Permissions	Income - Permissions	Revenue received by MIT in exchange for the right to reproduce materials or excerpts of materials published by and owned by MIT.
EXTR	801021	Income - Building Usage	Income - Building Usage	Revenues received for the use of MIT space & buildings. Use for external revenues only.
EXTR	801023	Meal Tax	Meal Tax	Massachusetts state tax collected by auxiliaries subject to meals tax and remitted to the state.
EXTR	801030	Regular Income - Fall	<b>Tuition Room &amp; Board - Fall</b>	Tuition, room and board payments received by students enrolled in regular graduate and undergraduate degree programs at MIT in the Fall term.
EXTR	801031	Regular Income - Spring	<b>Tuition Room &amp; Board - Spring</b>	Tuition, room and board payments received by students enrolled in regular graduate and undergraduate degree programs at MIT in the Spring term.
EXTR	801032	Regular Income - Summer	<b>Tuition Room &amp; Board - Summer</b>	Tuition, room and board payments received by students enrolled in regular graduate and undergraduate degree programs at MIT in the Summer term.
EXTR	801035	Sales	Sales	Proceeds from the sale of goods or services to external customers. For sale of services, use 801066. "Sales - Services"
EXTR	801038	Sales - Returns & Allowances	Sales - Returns & Allowances	A "contra" revenue account used when materials sold are returned, and payments received must be returned to the customer.
EXTR	801039	Sales - Cash	Sales - Cash	Used for cash & prepaid sales
EXTR	801042	Dining Room Sales	Dining Room Sales	Used to record billings for use of MIT dining facilities
EXTR	801043	Snack Bar Sales	Snack Bar Sales	Used to record billings for use of MIT snack bars
EXTR	801047	Gain from Asset Sale	Gain from Asset Sale	Used in conjunction with SAP's fixed asset module to record gains on the sale of fixed assets.
EXTR	801048	Loss from Asset Sale	Loss from Asset Sale	Used in conjunction with SAP's fixed asset module to record losses on the sale of fixed assets.
EXTR	801049	Loss from Asset Sale Retirement	Loss from Asset Sale Retirement	Used in conjunction with SAP's fixed asset module to record losses incurred when a fixed assets is retired (no longer in service).
EXTR	801050	Non Degree Program Fees	Non Degree Program Fees	Used to record fees and tuition payments for students enrolled in non-degree granting programs, including enrichment and continuing or executive education programs.
EXTR	<b>801051 NEW</b>		<b>Licensing Fees</b>	Fees received from external sources in exchange for licensing rights to the use of MIT's name, patent use, or the use of other intellectual property
EXTR	801052	Advertising Revenue	Advertising Revenue	Revenue received by MIT from external sources for advertising.
EXTR	801053	Subscriptions Revenue	Subscriptions Revenue	Fees charged for subscriptions to magazines or journals published by MIT. (Technology Review, Sloan Management Review, and MIT Press Journals).
EXTR	801054	Transcript Fees	Transcript Fees	Fees charged for providing student transcripts to students.
EXTR	801055	<b>NEW</b>	<b>Medical/Dental Insurance Revenue</b>	Insurance premiums paid by employees and affiliates for participation in MIT's health plans
EXTR	801056	<b>NEW</b>	<b>Parking - Employees</b>	Parking fees charged to MIT employees or guests in MIT-owned parking lots
EXTR	801057	<b>NEW</b>	<b>Parking - Students</b>	Parking fees charged to MIT employees or guests in MIT-owned parking lots

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EXTR	801063	<b>NEW</b>	<b>Conferences &amp; Events Revenue</b>	Revenues from external sources in payment for conferences, workshops, and events held by MIT
EXTR	801064	<b>NEW</b>	<b>Reprints Revenue</b>	Revenues from external sources for the sale of reprints of journals or magazine articles or other MIT publications
EXTR	801099	Credit Card Fees	Credit Card Fees	A contra revenue account use to record credit card fees paid.
EXTR	890100	AR MIT Revenue Account	AR MIT Revenue Account	Offset used in recording sales processed through SAP's accounts receivable subledger
INTR	800330	UR - Temp Pledge to Paid Unrestricted - In	<b>Transfer in- Pledge (Temp) to Paid (Unrestricted)</b>	Used to distribute unrestricted gift revenue to the credit for a department, lab, or center account when a payment against a pledge has been made. Entries to 800330 must be offset in full using 800331.
INTR	800331	UR - Temp Pledge to Paid Unrestricted - Out	<b>Transfer out - Pledge (Temp) to Paid (Unrestricted)</b>	Used to distribute unrestricted gift revenue to the credit for a department, lab, or center account when a payment against a pledge has been made. Entries to 800330 must be offset in full using 800331.
INTR	800401	TR - Temp Pledge to Paid Temp - In	<b>Transfer in-Pledge (Temp) to Paid (Temp)</b>	Used to distribute temporarily restricted gifts to the appropriate department, lab, or center cost object when a payment against a pledge has been made.
INTR	800402	TR - Temp Pledge to Paid Temp - Out	<b>Transfer out-Pledge (Temp) to Paid (Temp)</b>	Used to distribute temporarily restricted gifts to the appropriate department, lab, or center cost object when a payment against a pledge has been made.
INTR	801000	Audio Visual - Audio	Audio Visual - Audio	Audio Visual billings from rental of audio equipment
INTR	801001	Audio Visual - Projection	Audio Visual - Projection	Audio Visual billings from rental of projection equipment
INTR	801002	Audio Visual - Video	Audio Visual - Video	Audio Visual billings from rental of video equipment
INTR	801040	Internal Sales - Steam	Internal Sales - Steam	Used by Facilities to bill steam used to MIT buildings and zones.
INTR	801044	Catering Sales	Internal Catering Sales	Used to record billings for use of MIT catering services
INTR	801045	Internal Sales - Electricity	Internal Sales - Electricity	Used by Facilities to bill cost of electricity used to MIT buildings and zones
INTR	801046	Internal Provider Billings	<b>Internal Billings - Services</b>	Rename as "Internal Provider Billings". Define as "Billings to distribute the costs of a central facility or service provider to users based on utilization".
INTR	801058	<b>NEW</b>	<b>Internal Billings - Equipment Rental</b>	Used for rental of equipment to MIT departments, labs and centers
INTR	801059	<b>NEW</b>	<b>Internal Billings - Insurance</b>	Used to record internal transfers of insurance premiums
INTR	801060	<b>NEW</b>	<b>Internal Royalty Revenues</b>	Used for distributions of royalties by TLO to MIT departments, labs and centers
INTR	801061	<b>NEW</b>	<b>Internal Billings - Space Rental</b>	Used to record billings for MIT use of space rental
INTR	801062	<b>NEW</b>	<b>Internal Billings - Sales</b>	Used for the sale of goods by internal providers. Use 801046 for internal services, such as mail services, copying services, et cetera.
TRANS	800325	UR - Transferred In	<b>Transfers In</b>	Used with 800326 to transfer funds between cost objects. Debits and credits for 800325 and 800326 must be equal.
TRANS	800326	UR - Transferred Out	<b>Transfers Out</b>	Used with 800325 to transfer funds between cost objects. Debits and credits for 800325 and 800326 must be equal.
TRANS	800329	UR - Reclass - Fund Restriction - In	Reclass Fund Restriction Transfer In	Used when a financial statement restriction category changes. For CAO use only. Must be used with 800403.
TRANS	800403	TR - Reclass - Fund Restriction - Out	Reclass Fund Restriction Transfer Out	Used when a financial statement restriction category changes. For CAO use only. Must be used with 800329.
TRANS	800701	Cost Sharing - Transfer In	Cost Sharing - Transfer In	Used to record MIT internally funded cost sharing. Valid with WBS elements only.
TRANS	800702	Cost Sharing - Transfer Out	Cost Sharing - Transfer Out	Used to record charges to MIT cost centers and internal orders for cost sharing. Valid only on cost centers and internal orders.
TRANS	800703	F&A Under/Over-recovery Funded Transfer In	F&A Under/Over-recovery Funded Transfer In	Used to transfer funding of under-recovery of F&A costs in F&A cost centers.
TRANS	800704	F&A Under/Over-recovery Funded Transfer Out	F&A Under/Over-recovery Funded Transfer Out	Used to transfer funds out of other cost objects, into F&A cost centers to fund under-recovery.
TRANS	800705	Draft transfer in	Draft transfer in	For future use in accounting for drafts
TRANS	800706	Draft transfer out	Draft transfer out	For future use in accounting for drafts
TRANS	800707	Expense Transfer In	Expense Transfer In	Used when allocating expenses from one unit to another when the allocation has an impact on MIT's EB or F&A costs. Should not be used for transferring revenue or funding (See 800325 & 800326), or when the specific GL account for the original cost is known (in that case, the specific GL should be used). Must be used with 800708.
TRANS	800708	Expense Transfer Out	Expense Transfer Out	Used when allocating expenses from one unit to another when the allocation has an impact on MIT's EB or F&A costs. Should not be used for transferring revenue or funding (See 800325 & 800326), or when the specific GL account for the original cost is known (in that case, the specific GL should be used). Must be used with 800707.