

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
400000	Summer Posting for Systems	Used to hold sponsor's "Authorized Total" for WBS elements in the Budget Version "0".			
400005	Summer Faculty-On	Summer faculty salaries for tenured and non-tenured faculty, including assistant, associate, and full professors, located on campus.	OSP/CAO only		
400006	Summer Faculty-On - Reduced EB	Summer faculty salaries for tenured and non-tenured faculty, including assistant, associate, and full professors, located on campus, less than 50% effort.			
400025	Faculty Salaries Tenured-On	Academic-year salaries for tenured faculty on campus.	All		
400026	Faculty Salaries Tenured-On-Reduced EB	Academic-year salaries for tenured faculty on campus, less than 50% effort.	All		
400040	Faculty Salaries Non-Tenured-On	Academic-year salaries for non-tenured faculty on campus.	All		
400041	Faculty Salaries Non-Tenured-On-Reduced EB	Academic-year salaries for non-tenured faculty on campus, less than 50% effort.	All		
400050	Summer Other Academic-On	Summer salaries for "Other Academic" category -- primarily staff with rank list II instructional appointments, including visiting faculty, lecturers, and instructors, located on campus	All		
400051	Summer Other Academic-On-Reduced EB	Summer salaries for "Other Academic" category -- primarily staff with rank list II instructional appointments, including visiting faculty, lecturers, and instructors, located on campus, less than 50% effort.			
400070	Summer Faculty-Off	Faculty salaries during the summer located off campus. Includes Institute Associate, and Assistant Professors as well as Honorary and Non-resident Faculty. Can also include visiting Scientists and Engineers.	All		
400071	Summer Faculty-Off-Reduced EB	Faculty salaries during the summer located off campus. Includes Institute Associate, and Assistant Professors as well as Honorary and Non-resident Faculty. Can also include visiting Scientists and Engineers, less than 50% effort.			
400090	Faculty Salaries Tenured-Off	Faculty salaries for faculty with tenure located off campus	All		
400091	Faculty Salaries Tenured-Off-Reduced EB	Faculty salaries for faculty with tenure located off campus, less than 50% effort.	All		
400105	Faculty Salaries Non-Tenured-Off	Non-tenured faculty located off campus	All		
400106	Faculty Salaries Non-Tenured-Off-Reduced EB	Non-tenured faculty located off campus, less than 50% effort.			
400109	Special Programs Compensation-On	Compensation relating to faculty participation in special programs. Not subject to EB	All		
400115	Summer Other Academic-Off	Summer salary for "Other Academic" staff -- primarily those with rank list II instructional appointments, including visiting faculty, lecturers, and instructors -- located off campus	All		
400116	Summer Other Academic-Off-Reduced EB	Summer salary for "Other Academic" staff -- primarily those with rank list II instructional appointments, including visiting faculty, lecturers, and instructors -- located off campus, less than 50% effort.			
400135	Faculty Emeriti-On	Salary expense for faculty who have retired but remain tenured and continue to teach and/or do research at MIT	All		
400136	Faculty Retired Non-Tenured-On	Salary expense for previously tenured full professors now retired, who are compensated for teaching, research, or other MIT activities on campus	All		
400137	Faculty Retired Non-Tenured-Off	Salary expense for previously tenured full professors now retired, who are compensated for teaching, research, or other MIT activities off campus			
400140	Other Academic Staff-On	Regular term salaries for "Other Academic" staff -- primarily those with rank list II instructional appointments, including visiting faculty, lecturers, and instructors -- located on campus	All		
400141	Other Academic Staff-On-Reduced EB	Regular term salaries for "Other Academic" staff -- primarily those with rank list II instructional appointments, including visiting faculty, lecturers, and instructors -- located on campus, less than 50% effort.			
400150	Summer Other Academic Special-On	Summer salary for "Other Academic" staff -- primarily those with rank list II instructional appointments, including visiting faculty, lecturers, and instructors -- located on campus	All		
400155	Other Academic Staff-Off	Regular term salaries for "Other Academic" staff -- primarily those with rank list II instructional appointments, including visiting faculty, lecturers, and instructors -- located off campus	All		
400156	Other Academic Staff-Off-Reduced EB	Regular term salaries for "Other Academic" staff -- primarily those with rank list II instructional appointments, including visiting faculty, lecturers, and instructors -- located off campus, less than 50% effort.			
400250	Administrative Staff-On	Rank titles include Administrative Staff, Administrative Staff Temp/Summer, and Institute Officers. On Campus.	All		
400251	Administrative Staff-On-Reduced EB	Rank titles include Administrative Staff, Administrative Staff Temp/Summer, and Institute Officers, less than 50% effort. On Campus, less than 50% effort.			

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400255	Administrative Staff-Off	Rank titles include Administrative Staff, Administrative Staff Temp/Summer, and Institute Officers. Off Campus.	All		
400256	Admin Salaries No EB-On-not MITDC	Used for administrative compensation not subject to employee benefits	All		
400257	Administrative Staff-Off-Reduced EB	Rank titles include Administrative Staff, Administrative Staff Temp/Summer, and Institute Officers, less than 50% effort. Off Campus, less than 50% effort.			
400280	Physicians - On	Salaries for physicians at MIT. Used only in the MIT Medical Department.	MIT Medical		
400281	Physicians - On - Reduced EB	Salaries for physicians at MIT, less than 50% effort. Used only in the MIT Medical Department, less than 50% effort.			
400285	Special Clinic Doctors-On	Salaries for physicians at MIT. Used only in the MIT Medical Department.	MIT Medical		
400350	Research Staff-On	Research staff on campus			
400351	Research Staff-On-Reduced EB	Research staff on campus, less than 50% effort.			
400355	Research Staff-Off	Research staff off campus			
400356	Research Staff-Off-Reduced EB	Research staff off campus, less than 50% effort.			
400360	Resident Engineer Staff-On	Research staff on campus			
400365	Program Manager-On	Research staff on campus			
400370	Project Engineering Staff-On	Research staff on campus			
400375	Electrical Systems Staff-On	No longer in use in facilities. Low volume use in large labs (under \$10,000 per month).		Contact users to discuss phase out of use	
400380	Mechanical Systems Staff-On	No longer in use in facilities. Low volume use in large labs (under \$10,000 per month).		Contact users to discuss phase out of use	
400385	Quality Assurance Staff-On	No longer in use in facilities. Low volume use in large labs (under \$10,000 per month).		Contact users to discuss phase out of use	
400390	Post-Doctoral Staff-On	Post Doctoral staff on campus			
400395	Programming Staff-On	Programming staff on campus			
400450	Service Staff - On	wages for hourly personnel -- on campus			
400451	Service Staff -On-Reduced EB	wages for service staff -- on campus, less than 50% effort.			
400452	Service Staff - Off	wages for hourly personnel -- off campus			
400453	Service Staff - Off - Reduced EB	wages for service staff -- off campus, less than 50% effort.			
400454	Cleaning Labor-On	Salary and wage expense for cleaning. Used primarily in MIT dormitories	Auxiliaries		
400458	Dorm Patrol - Lab Service-On	MIT students working in Housing	Auxiliaries		
400497	Service Staff Premium-On	Used to track overtime costs for service staff working on campus			
400501	Service Staff Premium-Off	Used to track overtime costs for service staff working off campus			
400503	Service Staff Premium-Off-Reduced EB	Used to track overtime costs for service staff working off campus, less than 50% effort.			
400514	Extended Sick Leave-On	Salaries and wages relating to employee extended sick leave.			
400522	Paid Industrial Accident-On	Salaries and wages relating to employee industrial accident occurrences.			
400536	Repairs and Maintenance Labor-On	Salaries for repairs & maintenance to MIT residential buildings (not Dept of Facilities)	Auxiliaries		
400542	Laboratory Shop Personnel-On	Wages for lab shop personnel - on campus			
400548	Offset - Docutech Labor-On	Hourly salaries and wages for Copy Tech operations			
400550	Electronic Assembly-On	Hourly salaries and wages for electronic assembly work			
400552	Mechanical Assembly-On	Hourly salaries and wages for mechanical assembly work			
400556	Quality Control-On	Hourly salaries and wages relating to quality control			
400560	Drafting-On	Hourly salaries and wages relating to drafting			
400600	Project Support Staff-On	Support staff salaries and wages, on campus funded by sponsored projects			
400601	Project Support Staff-Off	Support staff salaries and wages, off campus funded by sponsored projects			
400602	Support Staff-On	Support staff salaries and wages, on campus, not funded by sponsored projects			
400603	Support Staff - Off	Support staff salaries and wages, off campus, not funded by sponsored projects			
400604	Nursing-On	Support staff salaries and wages for nursing staff (no activity in FY 99 and FY 00)	MIT Medical		
400605	Project Support Staff-On-Reduced EB	Support staff salaries and wages, on campus funded by sponsored projects, less than 50% effort.			
400607	Support Staff Premium - On	Used to track overtime costs for on campus support staff not working on sponsored projects			
400609	Other Support Staff Premium-Off	Used to track overtime costs for off campus support staff not working on sponsored projects			
400611	Project Support Staff Overtime-On	Used to track overtime costs for on campus support staff working on sponsored projects			

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400613	Project Support Staff Overtime-Off	Used to track overtime costs for off campus support staff working on sponsored projects			
400615	Project Support Staff-Off-Reduced EB	Support staff salaries and wages, off campus funded by sponsored projects, less than 50% effort.			
400617	Support Staff-On-Reduced EB	Support staff salaries and wages, on campus, not funded by sponsored projects, less than 50% effort.			
400618	Support Staff - Off - Reduced EB	Support staff salaries and wages, off campus, not funded by sponsored projects, less than 50% effort.			
400619	Support Staff Premium - On-Reduced EB	Other Support Staff Overtime-On, less than 50% effort.			
400620	Other Support Staff Premium-Off-Reduced EB	Other Support Staff Overtime-Off, less than 50% effort.			
400621	Project Support Staff Overtime-On-Reduced EB	Used to track overtime costs for on campus support staff working on sponsored projects, less than 50% effort.			
400623	Project Support Staff Overtime-Off-Reduced EB	Used to track overtime costs for off campus support staff working on sponsored projects, less than 50% effort.			
400650	Exempt Administrative-On	Used for Lincoln Labs exempt personnel costs			
400651	Exempt Administrative-On-Reduced EB	Used for Lincoln Labs exempt personnel costs, less than 50% effort.			
400654	Exempt Technical-On	Salaries and wages for exempt technical staff - on campus.			
400655	Exempt Technical-On-Reduced EB	Salaries and wages for exempt technical staff - on campus, less than 50% effort.			
400656	Exempt Technical-Off	Salaries and wages for exempt technical staff - off campus.			
400657	Exempt Technical-Off-Reduced EB	Salaries and wages for exempt technical staff - off campus, less than 50% effort.			
400658	Nurses-On	Support staff salaries and wages for nursing staff.	MIT Medical		
400700	Graduate Student Staff-On	Graduate students - on campus			
400702	Graduate Student Staff-Off	Graduate students - off campus			
400706	Research Asst-On	Research assistants - on campus			
400708	Research Asst-Off	Research assistants - off campus			
400750	Student Support-On	Student Support Staff Compensation - on campus			
400752	Student Support-Off	Student Support Staff Compensation - off campus			
400754	MIT Students-On	Wages for MIT students - on campus work			
400755	MIT Students-On-Reduced EB	Wages for MIT students - on campus work, less than 50% effort.			
400756	MIT Students-Off	Wages for MIT students - off campus work			
400757	Student Technology Consultants-On	Wages for MIT students working on campus and participating in the Student Technology Consultants program. Subject to a 10% surcharge on non-sponsored cost objects, to cover the administrative costs of the program.			
400758	Desk Students-On	Wages for MIT students in the Housing/Dining area	Auxiliary		
400759	MIT Students-Off-Reduced EB	Wages for MIT students - off campus work, less than 50% effort.			
400762	MIT Students Housekeeping-On	Wages for MIT students in the Housing/Dining area	Auxiliary		
400764	MIT Students Telephone-On	Wages for MIT students in the Housing/Dining area	Auxiliary		
400768	Undergrad S&W UROP-Off	Salaries and wages for students participating in the Undergraduate Research Opportunity Program, off campus			
400769	Undergrad S&W UROP-Off-Reduced EB	Salaries and wages for students participating in the Undergraduate Research Opportunity Program, off campus, less than 50% effort.			
400770	Undergrad S&W UROP-On	Salaries and wages for students participating in the Undergraduate Research Opportunity Program, on campus			
400771	Undergrad S&W UROP-On-Reduced EB	Salaries and wages for students participating in the Undergraduate Research Opportunity Program, on campus, less than 50% effort.			
400800	Rewards & Recognition Comp-not MTDC	Used for the rewards & recognition program for administrative staff for taxable awards.			
400801	Prizes & Awards Compensation	Used for prizes and awards for faculty and students			
400812	Unallowable Salaries-On-not MTDC	Salaries which may not be charged to a federal grant or contract. Generally faculty salaries above the NIH or NSF salary cap.			
420000	Vacation Accrual Staff	Tracks the cost to MIT of vacation time earned (accrued) and used for staff.	CAO only		
420005	Vacation Accrual Hourly	Tracks the cost to MIT of vacation time earned (accrued) and used for hourly employees	CAO only		
420010	Vacation Accrual - 15th	Tracks the cost to MIT of vacation time earned (accrued) and used.	CAO only		
420015	Special Clinic Doctors	For specialized physicians' contract services	MIT Medical Only		
420020	Clinic Doctors	For specialized physicians' contract services	MIT Medical Only		

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420025	Physical Exam Doctors	For specialized physicians' contract services			
420030	Operating Room Expenses	Operating Room expenses/MIT Medical	MIT Medical Only		
420050	Travel Expenses	Transportation, lodging, and meal expenses on MIT business away from campus	MIT Medical Only		
420060	Travel-not MITDC	Transportation, lodging, and meal expenses on MIT business away from campus where F&A charges are not allowable	All		
420070	Travel-Foriegn Expenses	Transportation, lodging, and meal expenses on MIT business away from campus and outside of the U.S.	All		
420071	Travel-Foriegn/Designator Code/Codes/Share	Airfare tickets for travel outside the US or a foreign carrier			
420080	Travel-Unallowable Cost	Transportation, lodging, and meal expenses on MIT business away from campus which may not be changed to a federally sponsored agreement	All		
420081	Travel-Professional Development	Transportation, lodging, and meal expenses on MIT business away from campus when the primary purpose of the travel is professional development or training for the MIT employee. Professional development & training activities include those courses and events intended to enhance the skills and knowledge of the employee, both in support of their responsibilities in a current position and for the employee's long term professional development at MIT. If the training is directly related to a sponsored project, and these kinds of costs are permitted by the sponsor, this G/L account may be used on a sponsored project.	All		
420100	Administration	Used to allocate administrative costs in auxiliaries	Auxiliaries only		
420102	Animal Care	All expenditures for animal care. Excludes the cost of animal purchases -- see G/L Account 420104	All		
420104	Animal Purchases	The cost of live animals purchased for laboratory use. Excludes the cost of animal care -- see G/L 420102	All		
420106	Audio Visual Expense	All audio visual expenses, including services provided by MIT's AV department or by outside vendors.	All		
420110	Binding	Expenditures for binding books, catalogues, and other publications.	All		
420116	Building Cleaning System	Mechanism for distribution of building cleaning costs to individual buildings	Facilities use only		
420120	Building Support System	Mechanism for distribution of building support costs (basic custodial and restroom supplies) to individual buildings	Facilities use only		
420124	Calibration Expense	Expenditures related to the calibration of machines and instruments			
420126	Ceiling	Expenditures for maintenance, replacement or repair of ceilings in MIT buildings.	Facilities use only		
420127	Biological Materials	living or dead viruses, prions, bacteria, fungi, protozoa, amoeba, mammalian parasites, algae, and toxins produced by these microorganisms as well as mammalian cells, tissues, organs and cell lines that are regulated by one or more of the following agencies, the Cambridge Board of Health, Massachusetts Department of Health, the Center for Disease Control and Prevention, National Institutes of Health, Occupational Health and Safety Administration, US Dept. of Agriculture, Food and Drug Administration.			
420128	Chemicals	Chemical purchases for laboratory or facilities use	All		
420129	Radiological Materials	any solid, liquid, or gas that spontaneously emits radiation. The possession and use of radioactive material is licensed by federal and state agencies and is classified as follows: 1) by-product material is radioactive material produced in a nuclear reactor; 2) NARM is accelerator produced radioactive material; 3) NORM is naturally occurring radioactive material and consists of radium, uranium and thorium; 4) source material means uranium or thorium or any combination of in any physical form; 5) SNM is special nuclear material and means plutonium, uranium-233, and uranium enriched in the isotope 233 or the isotope 235.			
420130	China, Glass, Silver, Utensils	Used in Dining and at Endicott House for the purchase of china, glass, silver, and utensils. Also used in some labs for glassware purchases.			
420131	Prof Development/Training	Expenditures for professional development, including conference fees, training classes (MIT or non-MIT), seminars.	All		
420132	Cleaning Supplies	Cleaning supplies purchased	All		
420133	Recruitment/Placement Fees & Expenses	Used for recruitment/placement fees related to hiring of staff	Tech Review Only		
420136	Commissions	Commissions paid to authors. No manuscript involved. Also includes fees paid to sales representatives for MIT publications	Publishing entities including MIT Press		

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420138	Composition Engraving Plate	Used for costs relating to the preparation of a final manuscript (previously done through typesetting--now generally done electronically) for printing of books and other publications	Publishing entities including MIT Press		
420140	Conference Expenses	Fees paid for attendance by MIT employees at conferences held outside of MIT. Do not use for expenses related to the cost of conferences offered by MIT (use Workshop/Seminar/Conference costs), or for professional development expenditures (use Professional Development)	All		
420142	Cost of Goods Sold	Cost of goods sold - used to record the cost of sales of products held in inventory by internal providers or MIT departments with external sales of inventoried goods.	All		
420144	Sponsored Study Participant Costs-not MTDC	Participant Costs on sponsored projects. Not part of the MTDC base. Includes payments and related costs for survey participants or participants in research studies.	All		
420146	Course Material	Costs to reproduce and bind course materials for distribution to students	All		
420152	Depreciation-not MTDC	Depreciation expense - for accounting use only	CAO only		
420154	Design and Artwork	Design & artwork costs relating to MIT brochures & publications	All		
420156	Drafted-not MTDC	Transfers, generally from Fund Cost Objects to Cost Centers, to fund operations	Budget Office only		
420157	Drugs & Pharmaceuticals	Drugs & Pharmaceuticals -- for use by MIT Medical	MIT Medical		
420160	Electrical Components	Expenditures for electrical components for fabricated equipment or in other research or teaching applications.			
420162	Electrical System	Mechanism for distribution of electrical costs to individual buildings	Facilities		
420164	Elevators-not MTDC	Service contracts and other expenses relating to maintenance of elevators in MIT buildings	Facilities & Housing		
420166	Entertainment	For costs of various forms of entertainment (for example, tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities). Also for indoor floral arrangements, regardless of the purpose of the function. An unallowable GL account -- may not be charged to federally sponsored projects.	All		
420168	Exhibits	Costs related to displays and exhibits	All		
420172	Fellowship Expense	Used for non-stipend expenses relating to graduate and post doctoral fellows			
420174	Field Expense	Used for expenditures which are incurred in the "field" -- for example, on archaeological expeditions or other off-site projects			
420178	Flooring	Costs related to the maintenance, repair, or replacement of flooring in MIT buildings.	Facilities use only		
420182	Fuel & Lubricants	Gas, diesel fuel, oil, and other lubricants for MIT vehicles and equipment.			
420184	Graphics & Signage	Previously used for costs in the Graphic Arts Department/now used for graphic design and signage expenditures			
420198	Insurance Premiums	Insurance costs, including the cost of insuring equipment in transit when not billed as part of the original invoice.			
420199	Insurance Premium-not MTDC	Used for insurance premiums not part of the MTDC base.			
420200	Interest During Construction	Interest on borrowings for construction projects during construction period	Facilities/CAO/OBFP use		
420202	Inventory	Used for additions to inventory in internal orders (primarily by MIT's auxiliaries)	Auxiliaries		
420204	Iron & Steel Repair	Costs for iron and steel repair in MIT buildings. No significant use in FY 1999 and 2000.	Auxiliaries	Block Spring 2000	
420208	Uniform Costs & Laundry	Cost of laundering uniforms or general housekeeping laundry	Auxiliaries		
420209	Medical/Dental Lab Services	Used by MIT Medical for laboratory services			
420212	Linen	Used for the purchase of housekeeping linens (Endicott House, Dining)	Auxiliaries		
420214	Laboratory Supplies	Laboratory supplies, including glassware. (Use 420128 for purchases of chemicals for laboratory use).			
420216	Maintenance	Phase out/use 420220 Maint & Repairs		Phase out in consultation with users	
420218	Furnishings & Expendables	Used for the purchase or repair of furnishings under \$500.			
420220	Maint & Repairs & Reconditioning	Expenditures to maintain MIT buildings and equipment of all types in proper operating condition or to restore equipment to proper operating condition. Not capitalized			
420222	Masonry, Caulking, Waterproofing	Purchase of materials for masonry, caulking, waterproofing. To be eliminated -- use GL account 420356, "Structural System" instead.	Facilities	Block Spring 2000	
420226	Materials and Services	Materials or services purchased for use by MIT departments, labs and centers		Phase out in consultation with users	
420228	Materials and Services	Duplicate of 420226			

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420230	Materials Charged to Jobs	DOF and other internal providers use for materials purchased for projects to be billed out to capital projects or to internal customers	Facilities, other internal providers		
420232	Mechanical Components	Expenditures for mechanical components for fabricated equipment or in other research or teaching applications.	All		
420234	Mechanical System	Mechanism for distribution of mechanical systems costs to individual buildings	Facilities		
420236	Membership Promotion	Phase out use, replace with "Promotional and Memorabilia" instead. 420302.	All	Phase out in consultation with users	
420238	Mesh Partitions	To be eliminated -- use GL account 420356, "Structural System".	Facilities	Block Spring 2000	
420242	Microfilm	Cost of transferring computerized or paper reports to microfilm.	All		
420244	Miscellaneous Repts-not MTDC	Used for reimbursement of expenses when the original expense GL account cannot be identified. Not in the MTDC base.	All		
420252	N E Depository	No significant use	Libraries	Block Spring 2000	
420254	Non-Reimbursable Expenses	Expenses which do not qualify for reimbursement from federal sponsors whether charged to a sponsored project, or as charged as part of MIT's facilities and administration expenses. Use this GL account when costs incurred do not fit the definition of other unallowable GL accounts (for example, meetings-food & beverage, alcoholic beverages, entertainment, or recreation-related expenses	All		
420258	Office Supplies	Office supplies such as file folders, paper clips, stationary. Can be used for office furnishings and equipment under \$500	All		
420262	Temporary Help	Expenditures for temporary services for individuals not filling budgeted vacancies. Rename to "Temporary Help".			
420264	Outside Service Credits	To be eliminated -- no significant use.		Block Spring 2000	
420268	Painting	To be eliminated -- use GL account 420356, "Structural System" or 420270, "Painting and Decorating".	Facilities	Phase out in consultation with users	
420270	Painting and Decorating	Interior painting & related expenses	Facilities & Housing use only		
420272	Paper Goods	Paper products such as paper plates, cups, napkins, paper towels. Does not include stationary or copy & printer paper.			
420274	Parking Expense-not MTDC	Cost of parking passes purchased by MIT departments, labs and centers			
420276	Permissions	Amounts paid to a copyright holder (MIT or an outside institution) for "permission" to use the copyright	MIT Press, Copy Tech		
420283	Photography Services	Expenses incurred for photography services, in the preparation of publications or other materials.		Block Spring 2000	
420284	PHS/NIH Restricted F&A-not MTDC	Was previously used by OSP for certain activity on PHS/NIH projects. OSP indicates it is no longer needed.			
420285	Cap Proj Self Reveal-not MTDC	Used to reverse settlements on capital projects (when settlement reversal is needed).			
420286	Facilities/Physical Plant Exp-not MTDC	Used for corrections to system generated entries to 600600, 600601, 600602, and 600603, Facilities charges.	Facilities		
420288	Plastering, Dry Wall	Expenses relating to plastering and dry wall repairs and renovations	Facilities		
420290	Police	Cost of police security details for special events	All		
420292	Print Paper	Cost of paper purchased for printing and copying.	All		
420294	Printed Forms	Used for the purchase of pre-printed forms.	All		
420296	Precious Metals	Uncommon or highly valuable metals including but not limited to silver, gold, platinum, palladium, iridium, osmium, rhenium, and ruthenium	All		
420298	Professional Services/Consulting	Auditing & other professional services. For legal fees, use 421316.	All		
420300	Professional Services-Patent-Domestic	Professional services relating to obtaining and administering patents for MIT, its faculty, and researchers in the United States	TLO		
420301	Professional Services-Patent-Foreign	Professional services relating to obtaining and administering patents for MIT, its faculty, and researchers outside the United States	TLO		
420302	Promotional & Memorabilia	Used for costs of promotional items and memorabilia. For event publicity, use 420306.	All		
420304	Public Relations	Public relations expenditures. Allowable on sponsored projects only with the approval of the sponsor.	All		

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420306	Publicity	Costs of advertising and other publicity for MIT Events and Programs. See also Space Advertising, 421420. Allowable on sponsored projects only with the approval of the sponsor.	All		
420307	PIP Price Variants	Used for adjustments to Facilities' stockroom inventory. To be eliminated. Replace with "cost of goods sold".	Facilities	Block Spring 2000	
420308	DoF Quantity Variants	Used for adjustments to Facilities' stockroom inventory. To be eliminated. Replace with "cost of goods sold".	Facilities	Block Spring 2000	
420309	Inventory Adjustments	Used for adjustments to Facilities' stockroom inventory.	Facilities		
420310	Raw Materials	Costs of raw materials purchased			
420312	Readers Fees	Expenses related to the scholarly or peer review of manuscripts to evaluate the manuscript for publication.	MIT Press & other publishing entities		
420313	Author Payments	Payments to authors of materials purchased for publication	Tech Review Only		
420314	Record Project Overrun-not MTDC	Used to transfer an over-run from a sponsored wbs element to the cost center or fund account which is providing the funding for the overrun.			
420315	Other Spon Funded Costs-not F&A-not MTDC	Costs funded by sponsors via allocation of funds to another MIT cost object			
420316	Other Spon Funded Costs-F&A-not MTDC	In some cases, sponsors will fund as a direct cost, some costs included in MIT's indirect cost pool, such as the use of the Libraries. This GL is used to record those costs. Contact OSP for more information.			
420317	Cost Shared F&A Under-Recovery-not MTDC	Used to reflect departmental or institute funding of F&A under-recovery when required by the sponsor as cited cost sharing. Used in conjunction with GL accounts for cost sharing transfer in/transfer out			
420318	Recreation Related Expenses	Used for expenses relating to employee morale, such as holiday parties, flowers for sickness or bereavement, equipment or supplies for office sporting or picnic events, and similar items. Limited by MIT policy to \$15 per employee per year from general funds. This is an unallowable GL account -- may not be used on federally sponsored cost objects.			
420319	Prizes & Awards-Other	Used for prizes & awards. For prizes and awards subject to income tax, use 400800, "Prizes & Awards Compensation". This is an unallowable GL			
420320	Renovations	Expenditures to renovate MIT offices, labs, and other MIT property.			
420321	Rewards & Recognition	For costs of non-taxable rewards & recognition for support, research, and administrative staff. Do not use for prizes and awards for faculty and students, use 420319. For taxable rewards & recognition, use 400800.			
420332	Facades & Roofing	Costs of maintenance and repair of Roofs and Facades on MIT buildings	Facilities		
420336	Safety Protective Equipment	Expenditures for safety equipment to include monitoring equipment, fire extinguishers, et cetera	All		
420338	Service Contracts	Maintenance contracts on office, lab, scientific, and shop equipment	All		
420340	Serv Budgeted to Salaries	Expenditures for temporary services for individuals filling budgeted vacancies	All		
420344	Seminar/Workshop/Conference Costs	Costs of seminars, workshops, and other special event programming offered by MIT. For the cost of conferences and seminars attended by MIT employees, use "Conference Expense", 420140			
420346	Shop Expense	Used for Facilities minor stock (in the inventory control area), for services charged to jobs in other trades, and for costs relating to lock conversion in the Structural Maintenance area.	Facilities		
420348	Site Development	Used for site preparation costs for MIT building construction projects	Facilities		
420350	Ext Spc Rntl-notMTDC	Cost of space rental for MIT use	All		
420351	Construction Testing-not MTDC	Testing during Construction	Facilities/DCS		
420353	Models/Mock-ups	Costs of models or mock-ups of projects to be fabricated or constructed	Facilities/DCS		
420356	Structural System	Mechanism for distribution of structural systems costs to individual buildings	Facilities		
420358	Supplementary Construction	Building and site work that is not part of the scope of a base construction contract or its subsequent change orders. Includes landscaping, patching or blending with existing hardscape and other connective structures	Facilities/DCS		
420360	Survey & Borings	Site related costs for capital projects	Facilities/DCS		
420361	Prof Serv/Consulting-Const-not MTDC	Professional Services/Consulting costs during the construction phase of a capital project	Facilities/DCS		
420362	Prof Serv/Consulting-Design-not MTDC	Professional Services/Consulting costs during the design phase of a capital project	Facilities/DCS		
420363	Prof Serv/Consulting-FFE-not MTDC	Professional Services/Consulting costs on capital projects for furniture, fixtures, and equipment	Facilities/DCS		
420366	Transferred to Capital Assets	Used to account for capital expenditures as part of the fiscal year end closing process.	CAO use only		
420376	Use of Facilities	Charges for the use of MIT facilities			

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
420386	Wages Outside	Wages paid for Outside help-Temps, designers, production, copy/edit manuscripts etc	Facilities/MIT Press		
420388	Windows & Doors	Expense for the purchase and repair of MIT Windows & Doors	Facilities & Housing use only		
420392	Copying Expense	Cost of copying	All		
420393	Insurance Recovery	Used for recoveries of insured claims	CAO use only		
420394	Insurance Recovery-not MITDC	Used for recoveries of insured claims	CAO use only		
420395	Non Recoverable Loss-not MITDC	Used for the cost to MIT of losses not recoverable from insurance, including deductibles	CAO use only		
420600	Subscriber Agreement	Expenditures to subscribers with whom MIT has contracted to perform a portion of a sponsored agreement between MIT and a federal or other sponsor. The first \$25,000 of each agreement generally is subject to F&A charges and should be charged to this GL	All		
420620	Subscriber Agreement-not MITDC	Expenditures to subscribers with whom MIT has contracted to perform a portion of a sponsored agreement between MIT and a federal or other sponsor. Amounts over \$25,000 on each agreement are generally not subject to F&A charges and should be charged to	All		
420700	Construction Contract Non-Supplemental	Expenditures for Construction Contracts at MIT	Facilities use only	Phase out in consultation with users	
420710	Consultants	Use "Professional Services/Consulting",		Phase out in consultation with users	
420720	Contract Services	Purchased services (not including temporary services, professional services, legal services)			
420721	Contract Services-Housekeeping	Purchased services for cleaning & janitorial work in MIT buildings.	Primarily used by Housing		
420800	Books & Publications	Purchases of Books or Publications			Publishing/Libraries
420810	Catalogues	Costs incurred for the publication of catalogues or other materials available for sale (new books). Used primarily at MIT Press	MIT Press/other enterprises		Publishing/Libraries
420815	Circulars	No significant use-used for costs incurred in the advertisement of a few or a single new book.	MIT Press/other enterprises	Phase out in consultation with users	Publishing/Libraries
420820	Complimentary Copies	Copies given to authors, media, TV, or for other promotional purposes for no fee.	MIT Press, Tech Review, other publishing entities		Publishing/Libraries
420825	Journals	Used for purchases and subscriptions to scientific and other journals.			Publishing/Libraries
420830	Pamphlet Expense	Used for the costs of publishing pamphlets at MIT	MIT Press, Tech Review, other publishing entities		Publishing/Libraries
420835	Paper Presswork and Binding	Production costs for publication of books & newspapers. Primarily used by MIT Press and The Tech.			Publishing/Libraries
420840	Printing	Printing costs. See also Course Materials and Copying expense.	All		Publishing/Libraries
420841	Prepress Services	Costs incurred preparing a book or magazine for publication, including design, artwork, and editorial costs	MIT Press, Tech Review, other publishing entities		
420845	Serials	Used by Libraries for the purchase of serial publications			Publishing/Libraries
420855	Type Binding and Paper Storage	Bindery storage costs for film/disks that were converted from typesetting, bindery costs for print paper and bound books, and blank paper storage costs.	MIT Press		Publishing/Libraries
420870	Royalties	Royalty payments by MIT for use of written and other materials owned by others	All		Publishing/Libraries
420890	Subscriptions	Subscriptions for newspapers, magazines, or other periodicals	All		Publishing/Libraries
420891	Direct Mail Marketing Services	Services provided in relation to direct mail marketing	Tech Review Only		
420892	Market Research Services	Market research services	Tech Review Only		
420893	Media Kits	Development and production of media kits, used in connection with marketing and sales	Tech Review Only		
420894	Promotion Expense	Promotional expenses	Tech Review Only		
420900	Mail List Expense	Expenditures for the purchase of mailing lists	All		
420906	Storage	Costs of off-site storage of MIT publications	Tech Review Only		
420910	Presorted Mail	Costs of mailing under U.S. Postal Service rules which allow for lower rates when certain requirements(Quantity and zip code sorting) are met.	All		Shipping/Mailing
420920	Postage Mailing and Shipping	Used for the costs of postage, mailing, and shipping. Can be for US Mail or another carrier (UPS, DHL, et cetera).	All		Shipping/Mailing
420921	International Mail	Postage or related fees for items addressed to countries outside the U.S. May be used by Mail Services or other departments, as appropriate.			Shipping/Mailing
420930	Courier Services	Costs of Courier Services	All		Shipping/Mailing
421000	Meetings - Food & Beverages	Costs for the purchase of all food and/or beverages associated with a meeting. Not recoverable on federally sponsored projects unless allowed by the specific award	All		Shipping/Mailing

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
421010	Meetings - Materials & Supplies	Used for materials and supplies purchased for meetings. Treated as recoverable on federal awards unless not allowed by the specific award.	All		Utilities
421107	Sewage Usage (Ccf)-not MTDC	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421108	Gas Usage (Ccf)-not MTDC	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421109	Water Usage (Ccf)-not MTDC	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421110	Electric Commodity - kwh	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421111	Electricity Usage (Kwh)-not MTDC	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421112	Fuel Oil #2 (Gal)-not MTDC	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421113	Fuel Oil #6 (Bbl)-not MTDC	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421114	Fuel: Diesel (Gal)-not MTDC	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421115	Chemicals-Demin-not MTDC	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421116	Chemicals-Boller-not MTDC	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421117	Chemicals-Chilled Water-not MTDC	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421118	Gas Commodity - ccf	Facilities GL account used in the Utilities area.	Facilities use only		Utilities
421119	Testing & Monitoring Gases	Costs of Testing & Monitoring gases			Utilities
421120	Gas-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421121	Power Exp-Purchased-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421122	Power Exp-Gen G-3 Rate Demand-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421123	Power Exp-Gen G-3 Rate Demand-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421124	Power Exp-Maint Power-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421125	Power Exp-Maint Power-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421126	Power Exp-Emergency Power-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421127	Power Exp-Emergency Distrib Cap-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421128	Gas Hedging-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421129	Shared Saving Payout	Calculated vendor payout of shared commodities saving resulting from vendor services.	Facilities use only		Utilities
421130	Water-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421131	Power Exp-Customer Trans Change-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421132	Service Contracts-Bollers-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421133	Service Contracts-Demin-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421134	Service Contracts-Water Treatment-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421135	Service Contracts-Chillers-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421136	Serv Contract-Turbine Generator-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421137	Service Contracts-Air Systems-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421140	Electricity-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421141	Outside Services-Bollers-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421142	Outside Serv-Instrmnts & Cntrl-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421143	Outside Services-Chillers-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421144	Outside Serv-Turbine Generator-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421145	Outside Serv-Diesel Generator-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421146	Outside Services-Air Systems-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421147	Outside Services-Wastewater-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421150	Fuel-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421151	Replacement Parts-Bollers-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421152	Replacement Part-Instrmt & Cntrl-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421153	Replacement Parts-Chillers-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421154	Replacement Part-Cooling System-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421155	Replacement Parts-Turbine-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421156	Replacement Part-Diesel Generator-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421157	Replace Part-Electrical Distrib-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities
421158	Replacement Parts-Air System-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		Utilities

GL #	GL Name	Proposed Definition	Used by:	Recommendation	Additional Information
421159	Replacement Parts-Wastewater-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		
421160	Heat and Vent Expense	Replaced by new GL accounts for HVAC	Facilities use only	Block Spring 2000	
421165	Chilled Water-not MTDC	Used for MIT utilities expenses by Dept of Facilities only.	Facilities use only		
421200	Food	Purchases of food for MIT activities & events (not including meetings -- for meetings, use 421000, "Meetings-Food & Beverage".)	All		
421201	Dietary Supplies	Used for nutritional and dietary supplies (including food) for research purposes and at MIT Medical	Research Areas, MIT Medical		
421205	Alcoholic Beverages	Used for any purchase of alcoholic beverage to allow for proper exclusion from billings to federal and other sponsors who do not reimburse these expenditures.	All		
421305	Fees - Administrative	Administrative Fees -- generally an internal allocation.			
421310	Architect & Engineering Base Fees	Architects & Engineering Base Fees	Facilities		
421316	Fees - Legal	MIT Legal expenses.			
421317	Fees-Audit	Fees incurred for financial and other audits	All		
421410	Sales Commissions	Use "Commissions", 420136.		Block Spring 2000	
421420	Space Advertising	Cost of the purchase of advertising (for recruiting of staff, advertising by MIT Enterprises, or advertising relating to MIT programs.) For other publicly expenses use 420306, Publicity.			Publishing/Libraries
421421	Advertising-Other Media	Cost of the purchase of advertising in media other than print.			
421500	Service Facilities	The portion of the fee charged by a service facility to its users that represents the operating costs of the facility.	Tech Review Only		
421502	Service Facilities -not MTDC	The portion of the fee charged by a service facility to its users that represents recovery of equipment costs incurred by the service facility - not part of the MTDC base.			
421504	Reactor Use	Charges for the use of MIT's Reactor in MIT research.			
421510	Educational Media Services	Used by CAES to charge MIT departments for use of educational video equipment or services			
421550	Amortization-not MTDC	Used to amortize financial costs			
421552	Bad Debts	Used to write off uncollectible loans, notes, or accounts receivable			
421553	Cancellation-Loans prior to 7/1/1972	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421554	Cancellation - Teacher	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421555	Cancellation-Certain Subject Matter	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421556	Cancellation - Legal	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421557	Cancellation-Volunteer	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421558	Cancellation - Death	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421559	Cancellation-Law Enforcement	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421560	Cancellation - Military	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421561	Cancellation-Child/Family/early intervention	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421562	Cancellation - Other	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421563	Cancellation-Disability	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421564	Cancellation - Repleyent	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421565	Cancellation-Bankruptcy	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421566	Cancellation - Foreign Student Loan	Used to account for student borrowings for reporting to federal sponsor	Student Services		
421572	Experimental Subjects	Used for the cost of participants in research, when F&A charges are allowed on participant costs.			
421574	House Tax Allowance	Used to collect House Tax from students and distribute these funds to Student House Committees in MIT Graduate and Undergraduate Facilities	Housing		
421575	Bank Charges	Used for bank fees charged to Tech Review	Tech Review Only		
421576	Interest Expense-not MTDC	Interest expense on MIT's borrowings not subject to F&A charges			
421577	Internal Interest Expense-not MTDC	Interest expense on MIT Internal borrowings. Must balance with 800335			
421578	Interest Expense	Interest expense on MIT's borrowings which is subject to F&A charges			
421580	Items To be Reclassified	Used with suspense postings when additional research is needed to determine the correct GL account			
421582	London Office Expenses	Expenses for the MIT Press' London Office.	MIT Press		
421586	Memberships and Dues	Cost of dues and memberships in professional or other work related organizations			
421588	Miscellaneous	Used for expenditures which do not fall in any other category.			
421590	Moving	Cost of relocation			

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
421594	Petty Cash	Used to replenish petty cash when no other G/L account can be identified. CAO recommends phase out/use "Miscellaneous Expense" when no other G/L can be identified. Generally the G/L selected when petty cash is replenished should be the G/L related most closely to the items purchased -- "Office Supplies", for example, or "Meetings-Food & Beverages"		Phase out in consultation with users	
421595	Foreign Tax Withholding	Foreign taxes withheld, generally in relation to licensing fees or royalties paid to MIT by companies overseas			
421596	Real Estate Taxes	Real Estate taxes on investment properties and payments in lieu of taxes			
421600	Vehicle Expense	Costs to operate & maintain MIT owned vehicles, rental or lease payments for buses, automobiles or trucks, or other vehicle related expenses. Includes cab fares.	All		
421753	Non-IS Telephone & Network Charges	Used for payments made directly to phone vendors, or for reimbursement of MIT staff who maintain a phone line at home for MIT purposes.			
421765	IS Telephone & Network One-Time Charges	Charges for moves and installations of telephones are made on this G/L account.			
421767	IS Telephone Monthly Charges	For IS billings for monthly phone and pager usage		New, July 1, 2001	
421768	IS Telephone Usage Charges	For IS billings for phone usage (long distance, telephone credit cards, et cetera)		New, July 1, 2001	
421769	IS Network Monthly Charges	For IS monthly charges for network connections.		New, July 1, 2001	
421770	IS Network Usage Charges	For IS network usage charges (including ether overtime)		New, July 1, 2001	
421771	Telephone Equipment-not MTDC	Previously used for billing users for the cost of phone and network equipment. To be replaced with 421772 and 421773 in fiscal 2002	Telecom use only	Will be blocked August 1, 2001	
421772	IS Telephone Equipment Charges-not MTDC	Used for major telephone equipment purchases, and for billing users for the amount allocated to fund these equipment purchases. Not part of the MTDC base.		New, July 1, 2001	
421773	IS Network Equipment-not MTDC	Used for major network equipment purchases, and for billing users for the amount allocated to fund these equipment purchases. Not part of the MTDC base.		New, July 1, 2001	
421800	Fabricated Equipment Offset	Some sponsored projects at MIT require that a piece of equipment be built (fabricated) by MIT. The costs of such equipment are accumulated in a "stand alone", non-F&A bearing cost object. When the equipment is complete, it is transferred from the fabricated equipment WBS element to the project. This G/L account is used on the credit side of the transfer, when the costs are being removed from the fabricated equipment			
421809	Fabricated Equipment-not MTDC	Some sponsored projects at MIT require that a piece of equipment be built (fabricated) by MIT. The costs of such equipment are accumulated in a "stand alone", non-F&A bearing cost object. When the equipment is complete, it is transferred from the fabricated equipment WBS element to the project. This G/L account is the final resting place for the costs of the equipment.			
421812	Deliverable End Items	All equipment, electrical, electronic, and mechanical components, contractor-acquired and/or sponsor-furnished incorporated into a deliverable end item under the property terms of a contract agreement, required by the contract to be constructed and delivered by MIT			
421818	Equip/Furniture-Major-not MTDC	Capitalizable equipment and furnishings with an acquisition cost of \$3,000 or more			
421827	Equip/Furniture-Minor	Equipment and furnishings between \$500 and \$2,999. Not capitalized			
421833	Equipment Rental-not MTDC	Costs of renting equipment for use in MIT research, instruction, or administrative work.			
421900	Computer supplies & peripherals	Use for computer supplies and computer equipment with costs less than \$500			
421905	EDP Equipment Rental-not MTDC	Costs of renting electronic data processing equipment for use in MIT research, instruction or administrative work.			
421920	On-line Services	Cost of the use of third party internet or other on-line services such as Dow Jones, Knight Ridder, et cetera.			
421921	Web Design/Maintenance	Purchase of services for Web Design & Web site maintenance	Tech Review Only		
421925	Software	Expenditures for purchased computer software including operating systems and applications (but, the original operating system purchased with a computer is part of the computer purchase.)			
421926	Software Maintenance Costs	Expenditures for maintenance agreements for software.			
421935	IS Mainframe Charges	Used for billings relating to use of MIT's mainframe computer system.			
421940	IS Mainframe Charges-not MTDC	Used for billings relating to use of MIT's mainframe computer system when not part of the MTDC base.			
422050	Expense Outstanding	Used for advances to cover expenses where receipts are not yet available. AP requires that receipts be submitted within a reasonable period of time so that charges can be reclassified to the appropriate G/L account.			

GL #	GL Name	Proposed Definition	Used by:	Recommendation	Additional Information
422055	Expense Outstanding	Used for prepaid items (such as subscriptions) that relate to periods after the end of a research project. When the research project is not extended, these charges must be transferred to another cost object.			
422060	Field Expense Advance	Advances made to employees relating to projects away from MIT.			
422065	Travel Advance and Tickets	Advances received by employees prior to travel on MIT's behalf, including airline tickets. After the travel, an accounting of all travel advances is required to be submitted to the MIT Travel Office. At that time, travel advance costs will be transferred.			
422172	Other Transactions	Used with postings to internal orders and wbs elements on MIT's balance sheet (usually beginning with "1") when the transaction impacts the balance sheet only.		Rename as "balance sheet offset". Restrict to use with internal orders and wbs elements on MIT's balance sheet.	
422300	Other Charges	Costs, usually financial in nature, which cannot be classified as a specific type of materials or services.			
422305	Scholarships-not MTDC	Scholarship support, including scholarship support for dependents of MIT employees.			
422310	Tuition-FA-not MTDC	Research Assistant graduate student tuition charged to MIT research and other cost objects. Subject to Fund Fee beginning July 1, 2000			
422311	Tuition-Other-not MTDC	Teaching Assistant and fellowship graduate student tuition charged to MIT research and other cost objects. Not subject to Fund Fee.			
422315	Grad Student Fellow Stipends-not MTDC	Graduate student stipends charged to MIT research and other cost objects.			
422320	Undergrad Student Fees-not MTDC	Tuition and other financial aid costs for MIT's undergraduate students			
422325	Educational Plant-not MTDC	Charges to orders & cost centers for the funding of capital improvements to MIT's non-investment buildings			
422330	Advance From Current Funds	Phrase out use / transfer GL accounts should be used to move funds from one cost object to another.			
422335	Payment to Beneficiary	Payments to beneficiaries in life income funds			
422400	Air Balancing-not MTDC	Purchase & repair costs for air balancing equipment and supplies in MIT buildings	Facilities use only		
422401	Air Compressors-not MTDC	Purchase & repair costs for Air Compressors in MIT buildings	Facilities use only		
422402	Alarm Sys Parts,Service&Repair-not MTDC	Expenditures for parts, service agreements, and repair of alarm systems in MIT buildings	All		
422403	Architect & Engineer PreDesign-not MTDC	Architect & Engineering Additional Services	Facilities use only		
422404	Archit & Engineer Addnl Service-no MTDC	Design preparation work prior to execution of a contract	Facilities use only		
422405	Archit & Engineer Programming-not MTDC	Pre-design schematic work done prior to execution of a contract	Facilities use only		
422406	Architect & Engineer Reimbursabl-no MTDC	Architect & Engineering Reimbursables not including travel	Facilities use only		
422407	Archit & Engineer Travel Costs-no MTDC	Architect & Engineering travel costs	Facilities use only		
422408	Art Allowance-not MTDC	Expenses for paintings, sculpture, and other works of art in connection with new construction & renovation projects.	DCS/Facilities use only		
422409	Asbestos Abatement-not MTDC	Costs for removal and disposal of asbestos in MIT buildings	Facilities use only		
422410	Pre-construction cost estimate-not MTDC	Costs incurred to determine the preliminary cost of a project during the design phase	Facilities use only		
422411	Capital Projects Misc FFE Costs-not MTDC	Miscellaneous other "firm" DCS costs relating to capital construction and renovation projects. In construction accounting at MIT "firm" costs are those ancillary costs related to the fit-out, move, and enabling costs on a capital project. Firm costs do not include costs for construction of a building associated with the prime contractor, know as "hard" costs in construction accounting. In construction accounting outside MIT, some institutions group firm costs with soft costs. This GL account should only be used for firm costs where another more specific GL account in the standard list developed by DCS cannot be identified.	Facilities use only		
422412	DCS Miscellaneous Soft Costs-not MTDC	Miscellaneous other "soft" DCS costs relating to capital construction and renovation projects. Soft costs in construction accounting are those costs relating to preparation for bidding, design, and project administration. This GL account should only be used for soft costs for which another more specific GL account in the standard list developed by DCS cannot be identified.	Facilities use only		
422413	Drains-not MTDC	Primarily used by Plumbing	Facilities use only		
422414	Emergency Generators-not MTDC	Costs to purchase and maintain emergency generators at MIT	Facilities use only		

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
422415	Environmental Assessment-not MTDC	Facilities Design & Construction expenses for environmental assessments relating to new construction and renovation projects	DCS/Facilities use only		
422416	Fans & Motors-not MTDC	Fans & Motors	Facilities use only		
422417	Geotechnical Investigations-not MTDC	Geotechnical Investigations	DCS/Facilities use only		
422418	Hazardous Materials Services-not MTDC	Costs relating to the abatement and disposal of hazardous materials.	Facilities use only		
422419	High Voltage Cable-not MTDC	Costs to purchase High Voltage Cable related to utility distribution system	Facilities use only		
422420	HVAC Filters-not MTDC	Cost of HVAC filters in MIT's filter replacement program	Facilities use only		
422421	Insulation-not MTDC	Insulation costs. Primarily used by Plumbing in Facilities	Facilities use only		
422422	Lab & Industrial Waste Water-not MTDC	Costs of systems and processes for decontamination and disposal of waste water	Facilities use only		
422423	License, Registration, Permit-not MTDC	Costs incurred for licensing, registrations, and permits in connection with new construction, renovations, and other capital improvements	DCS/Facilities, Real Estate Office use only		
422424	Light Installation Parts/Repair-not MTDC	Expenditures for lighting installation, parts & repair in MIT buildings	Facilities & Housing use only		
422425	Oil Burners-not MTDC	Purchase and repair costs for oil burners in MIT buildings	Facilities use only		
422426	Pest Control/Extermination-not MTDC	Extermination & pest control costs	Auxiliaries		
422427	Preconstruction CM Services-not MTDC	Services provided by the construction manager on a capital project before the construction contract has started	DCS/Facilities use only		
422428	Pressure Valves-not MTDC	Primarily used by Plumbing	Facilities use only		
422429	Pumps-not MTDC	Purchase and repair of pumps. Used primarily in Plumbing & HVAC	Facilities use only		
422430	Refrigeration-not MTDC	Used primarily by HVAC	Facilities use only		
422431	Resource Conservation Expense-not MTDC	Expenditures to support resource conservation programs and activities at MIT	All		
422432	RODI Stills-not MTDC	Equipment relating to RODI Stills	Facilities use only		
422433	Traffic-not MTDC	Expenditures relating to building systems for the transport of records from one floor to another (Medical Department, Libraries)	Facilities use only		
422434	Temperature Control-not MTDC	Purchase & repair costs for temperature control equipment in MIT buildings	Facilities use only		
422435	Water Treatment-not MTDC	Equipment used for treatment of potable water (water of drinking water quality)	Facilities use only		
422436	Trash/Waste Removal-not MTDC	Expenditures for the removal of trash or waste from a facility. Excludes hazardous waste removal	All		
490100	Correct Alloc S&W On-not MTDC	Used to correct allocated salary & wage charges on campus not in the MTDC base	All		
490101	Correct Alloc S&W Off-not MTDC	Used to correct allocated salary & wage charges off campus not in the MTDC base	All		
490104	Allocated Expenses	Used for departments allocated expenses across cost objects	All		
490110	Correct Alloc M&S On-not MTDC	Used to correct allocated materials & services on campus, not in the MTDC base.	All		
490111	Correct Alloc M&S Off-not MTDC	Used to correct allocated materials & services off campus, not in the MTDC base.	All		
490112	Correct Alloc Utilities On-not MTDC	Used to correct allocated utilities on campus, not in the MTDC base.	All		
490113	Correct Alloc Utilities Off-not MTDC	Used to correct allocated utilities off campus, not in the MTDC base.	All		
490204	Correct EB Res Vac Acc On	Used to correct employee benefits research vacation accrual, on campus	All		
490205	Correct EB Res Vac Acc Off	Used to correct employee benefits research vacation accrual, off campus	All		
490206	Correct EB Res Vac Acc Off	Used to correct employee benefits research vacation accrual, off campus	All		
490207	Correct EB Res Vac Acc Off	Used to correct employee benefits research vacation accrual, off campus	All		
490210	Correct Current Yr EB On	For corrections of EB charges, on campus, in the current year.	All		
490211	Correct Current Yr EB Off	For corrections of EB charges, off campus, in the current year.	All		
490212	Correct Prior Yr EB On	For corrections of EB charges, on campus, in the prior year.	All		
490213	Correct Prior Yr EB Off	For corrections of EB charges, off campus, in the prior year.	All		
490214	Adj EB On to Spon Rate	To adjust the EB rate, on campus, when the sponsor has approved a rate different than MIT's standard EB rate.	All		
490215	Adj EB Off to Spon Rate	To adjust the EB rate, off campus, when the sponsor has approved a rate different than MIT's standard EB rate.	All		
490216	Correct Current Yr EB On-not MTDC	For corrections of EB charges, on campus, in the current year, not in the MTDC base.	All		
490217	Correct Current Yr EB Off-not MTDC	For corrections of EB charges, off campus, in the current year, not in the MTDC base.	All		
490218	Correct Prior Yr EB On-not MTDC	For corrections of EB charges, on campus, in any prior year, not in the MTDC base.	All		
490219	Correct Prior Yr EB Off-not MTDC	For corrections of EB charges, off campus, in any prior year, not in the MTDC base.	All		
490220	Adj EB On-not MTDC to Spon Rate	To adjust the EB rate, on campus, when the sponsor has approved a rate different than MIT's standard EB rate, not in the MTDC base.	All		

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
490221	Adj EB Off-not MTDC to Spon Rate	To adjust the EB rate, off campus, when the sponsor has approved a rate different than MIT's standard EB rate, not in the MTDC base.	All		
490310	Correct Current Yr F&A On	Used to correct the current year's on campus F&A charges at standard	All		
490311	Correct Current Yr F&A Off	Used to correct the current year's off campus F&A charges at standard	All		
490312	Correct Prior Yr F&A On	Used to correct any prior year's on campus F&A charges at standard	All		
490313	Correct Prior Yr F&A Off	Used to correct any prior year's off campus F&A charges at standard	All		
490318	Adj CV F&A On to Spon Base/Rate	Used to adjust on campus F&A to a base or rate specified by the sponsor as different than MIT's standard billing rates, in the current year.	All		
490319	Adj CV F&A Off to Spon Base/Rate	Used to adjust off campus F&A to a base or rate specified by the sponsor as different than MIT's standard billing rates, in the current year.	All		
490320	Adj PV F&A On to Spon Base/Rate	Used to adjust on campus F&A to a base or rate specified by the sponsor as different than MIT's standard billing rates, in the prior year.	All		
490321	Adj PV F&A Off to Spon Base/Rate	Used to adjust off campus F&A to a base or rate specified by the sponsor as different than MIT's standard billing rates, in the prior year.	All		
490326	Adjust Fund Fee	Used to adjust the fund fee to an alternate agreed upon rate	CAO only		
490327	Correct Fund Fee	Used to correct the fund fee when it has not been calculated correctly.	CAO only		
600100	Alloc S&W On-not MTDC	Allocation of salary & wage charges on campus. Not subject to F&A charges	CAO only		
600101	Alloc S&W Off-not MTDC	Allocation of salary & wage charges off campus. Not subject to F&A charges	CAO only		
600104	Alloc M&S On-not MTDC	Allocated expenses other than salaries and utilities not subject to F&A charges, on campus	CAO only		
600105	Alloc M&S Off-not MTDC	Allocated expenses other than salaries and utilities not subject to F&A charges, off campus	CAO only		
600106	Alloc Utilities On-not MTDC	Allocated utilities not subject to F&A charges on campus	CAO only		
600107	Alloc Utilities Off-not MTDC	Allocated utilities not subject to F&A charges off campus	CAO only		
600204	EB On	EB charges for on campus salaries	CAO only		
600205	EB Off	EB charges for off campus salaries	CAO only		
600210	Adj EB On to Spon Rate	Used to adjust EB charged at billing rates to negotiated rates for "research" cost objects for on campus projects	CAO only		
600211	Adj EB Off to Spon Rate	Used to adjust EB charged at billing rates to negotiated rates for "research" cost objects for off campus projects	CAO only		
600226	EB On-not MTDC	EB charges for on campus cost objects not subject to F&A charges	CAO only		
600227	EB Off-not MTDC	EB charges for off campus cost objects not subject to F&A charges	CAO only		
600232	Adj EB On-not MTDC to Spon Rate	Used to adjust EB charged at billing rates to negotiated rates for on campus cost objects not subject to F&A charges	CAO only		
600233	Adj EB Off-not MTDC to Spon Rate	Used to adjust EB charged at billing rates to negotiated rates for off campus cost objects not subject to F&A charges	CAO only		
600236	Res Vac Acc On	The vacation portion of the EB rate for research staff, on campus.	CAO only		
600237	Res Vac Acc Off	The vacation portion of the EB rate for research staff, off campus.	CAO only		
600238	Res Vac Acc On-not MTDC	The vacation portion of the EB rate for research staff, on campus not part of the MTDC base.	CAO only		
600239	Res Vac Acc Off-not MTDC	The vacation portion of the EB rate for research staff, off campus not part of the MTDC base.	CAO only		
600304	F&A On	F&A charges for on campus cost objects.	CAO only		
600305	F&A Off	F&A charges for off campus cost objects.	CAO only		
600316	Adj F&A On to Spon Base/Rate	Used to record the difference between billing rates and sponsor-negotiated rates for on campus projects.	CAO only		
600317	Adj F&A Off to Spon Base/Rate	Used to record the difference between billing rates and sponsor-negotiated rates for off campus projects.	CAO only		
600400	Fund Fee	F&A charges assessed by the Provost on Fund Cost Objects	CAO only		
600401	Adjust Fund Fee	Adjustments to Fund Fee	CAO only		
600450	Building Cleaning Services Assessment	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600451	Grounds / Moving Assessment	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600452	Campus Activities Complex Assessment	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
600453	CUP Common cost Breakdown Assessment	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600454	DoF Repair & Maintenance Assessment	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600475	Facilities - Benefits Surcharge CGS	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600476	DoF - Administrative Surcharge CGS	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600477	DoF/Elec EB Surchg	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600478	DoF/Elec Admin Chrg	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600479	DoF/Carp EB Surcharg	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600480	DoF/Carp Admin Charges	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600481	DoF/HVAC EB Surcharg	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600482	DoF/HVAC Admin Charges	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600483	DoF/PIPE EB Surcharges	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600484	DoF/PIPE Admin Charges	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600485	DoF/PNTR EB Surcharges	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600486	DoF/PNTR Admin Charges	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600487	DoF/LOCK EB Surcharges	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600488	DoF/LOCK Admin Charges	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600489	DoF/METL EB Surcharges	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600490	DoF/METL Admin Charges	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600600	DCS/Capital Projects Settlement-not MTDC	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600601	Custodial & Grounds IO Settle-not MTDC	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600602	Campus Activit Complex IO Settl-not MTDC	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600603	DoF Repair & Maint IO Settle-not MTDC	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600604	Software Project Settlement	Software project costs	Facilities use only		
600700	DoF Project Administration	Department of Facilities assessments and surcharges, used to distribute labor costs and allocate administrative & benefits costs on Department of Facilities work orders.	Facilities use only		
600701	DoF Custodial Labor Charges	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DoF direct costs.	Facilities use only		
600702	DoF Grounds Labor Charges	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DoF direct costs.	Facilities use only		

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
600703	DOF Movers' Labor Charges	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600704	DOF Mechanics' Labor Charges	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600705	DOF Campus Activit Complex Labor Charge	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600706	DOF Electrical Labor	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600707	DOF Carpentry Labor	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600708	DOF HVAC Labor	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600709	DOF Plumb/Plpe Labor	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600710	DOF Painting Labor	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600711	DOF Locksmith Labor	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600712	DOF Metal/Glass Labor	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600750	Steam-not MTDC	Department of Facilities assessments and surcharges, used to allocate administrative & benefits costs to DOF direct costs.	Facilities use only		
600751	Chilled Water-not MTDC	Department of Facilities cost element used to bill for Chilled Water based on usage	Facilities use only		
600752	Electricity-not MTDC	Department of Facilities cost element used to bill for Electricity based on usage	Facilities use only		
600753	Hot Water-not MTDC	Department of Facilities cost element used to bill for Hot Water based on usage	Facilities use only		
8000001	Gifts-Principal	Gifts to MIT's endowment principal			
8000002	Pledge Revenue-Permanently Restricted	Pledges made by donors to give principal in the future			
8000004	PR - Other Receipts	Other receipts required to be added to principal			
8000006	Payment on Pledge In-Principal	Used to distribute gift revenue (that is, add it to principal) when pledges previously recorded are actually received. The credit is made to the fund cost object receiving the gift, and the debit to the gift clearing cost element, 9000037. Used by Treasu.			
8000007	Payment on Pledge Out-Principal	This G/L Account offsets entries to 8000006. The debit entry is generally to this cost element, and the credit to 9000037. Detail postings are made to 8000006, and summary level postings to 8000007. Used by the Treasurer's and Controller's Offices only.			
8000008	Real Gain/Loss-Endow	Realized gain or loss on the sale of securities for MIT's endowed funds			
800010	PR - Transferred In	Transfers to principal. Done when there is a donor requirement to re-invest income, when creating a new endowment from previously expendable funds, when a donor stipulation changes, or to correct an error. May also be used when moving funds from one principal cost object to another.			
800011	PR - Transferred Out	Transfers from permanently restricted funds to unrestricted or temporarily restricted funds. Usually done to correct an error or in response to donor stipulation.			
800012	Investment Income-Principal	Generally used to adjust the liability to the holder of the life interest in a life income fund based on actuary computations.			
800301	Gifts	Unrestricted gifts. All postings should flow to SAP through the Gift System			
800303	Other Receipts	Used for receipts from external sources that do not fall into any other category.			
800304	Fee Income	Used for fees received from external sources that do not fall into any other category.			
800307	Deposits	Used to record an initial payment of a fee for a future event.			
800308	Interest Income	For recording interest income on bank accounts or other short term investments.			
800309	Rental and Lease Income	Used by Treasurer's, Real Estate, and Housing areas for rental and lease income received for property owned by MIT. Used for investment and non-investment properties.			
800310	Gifts Returned to Donor	A "contra" revenue account used when gift funds must be returned to a donor.			
800311	Expense Reimbursement	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)			

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
800312	Sponsor-Funded Student Aid	Funds received from sponsors for financial aid to students			
800313	Royalty Revenues	Royalty payments received by MIT from an external source			
800314	Publications Revenue	Revenues received from the sale of MIT publications			
800316	Real Gain/Loss-expnd	Realized gain or loss on the sale of securities in MIT's expendable funds			
800318	Investment Income A	Investment income credited to MIT's "Pool A" cost objects.			
800320	Investment Income C	Investment income credited to MIT's "Pool C" cost objects			
800321	Investment Income	Other Investment Income			
800322	Investment Income-Distributed to Funds	Used as a clearing G/L account for the distribution of Pool A and C Income to participating cost objects.			
800323	Investment Income Received	Investment revenues earned are credited here			
800324	Investment Income Special	Other Investment Income			
800325	Transferred In	Used with 800326 to transfer funds between cost objects. Debits and credits for 800325 and 800326 must be equal.			
800326	Transferred Out	Used with 800325 to transfer funds between cost objects. Debits and credits for 800325 and 800326 must be equal.			
800330	Payment on Pledge In-Expendable UNR	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.			
800331	Payment on Pledge Out-Expendable Temp to Unr	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.			
800333	UR - Transfer In - Principal	Used to record transfers from one endowment principal cost object to another. Must be used with 800334.			
800334	UR - Transfer Out - Principal	Used to record transfers from one endowment principal cost object to another. Must be used with 800333.			
800335	Internal Interest Income	Interest income earned on internal loans. Must balance to 421577. Internal interest expense			
800336	Unreal Gain/L-expend	Unrealized gain or loss on the sale of securities for MIT's expendable funds			
800337	Royalty Revenues-Trademarks	Royalty payments received by MIT from an external source for trademarks			For use beginning in FY 2003
800338	Expense Reimbursement-Domestic Patents	Reimbursement to MIT from an external source for patent costs incurred for US patents			For use beginning in FY 2003
800339	Expense Reimbursements-Foreign Patents	Reimbursement to MIT from an external source for patent costs incurred for foreign patents			For use beginning in FY 2003
800340	Real Estate Gifts	To record real estate gift revenue			Real Estate Foundation and CUR
800400	Pledge Revenue	Used to record revenue from pledges			
800401	Payment on Pledge In-Expendable Temp	Used to distribute temporarily restricted gifts to the appropriate department, lab, or center cost object when a payment against a pledge has been made.			
800402	Payment on Pledge Out-Expendable Temp	Used to distribute temporarily restricted gifts to the appropriate department, lab, or center cost object when a payment against a pledge has been made.			
800600	Sponsored Billings	Used to record billings to sponsors.			
800601	Sponsored Gifts	Used to record sponsored gifts			
800701	Cost Sharing - Transfer In	Used to record MIT internally funded cost sharing. Valid with WBS elements only.			
800702	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.			
800703	F&A Under/Over-recovery Funded Transfer In	Used to transfer funding of under-recovery of F&A costs in F&A cost centers.			
800704	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.			
800705	Draft Transfer In	For future use in accounting for drafts			
800706	Draft Transfer Out	For future use in accounting for drafts			

GL #	GL Name	Proposed Definition	Used by:	Recommendation	Additional Information
800707	Expense Transfer In	Used to transfer expenses from one cost object to another, in aggregate, when the specific expense GL account used for the original charge cannot easily be identified. Used primarily for tracking expense offsets in accounting for facilities and administrative costs properly. Debits and credits in 800707 and 800708 must be equal. Use 800325 and 800326 for all transfers of funding or revenue. Do not use these GL accounts to move specific equipment, travel, or payroll charges, which must be moved in the appropriate sub-systems. May not be used to transfer costs when there is an impact on fund fee or F&A charges.			
800708	Expense Transfer Out	Used to transfer expenses from one cost object to another, in aggregate, when the specific expense GL account used for the original charge cannot easily be identified. Used primarily for tracking expense offsets in accounting for facilities and administrative costs properly. Debits and credits in 800707 and 800708 must be equal. Use 800325 and 800326 for all transfers of funding or revenue. Do not use these GL accounts to move specific equipment, travel, or payroll charges, which must be moved in the appropriate sub-systems. May not be used to transfer costs when there is an impact on fund fee or F&A charges.			
800709	Space Change Transfer In	Used for transfers in to fund space changes.			
800710	Space Change Transfer Out	Used for transfers out to fund space changes			
801000	Audio Visual - Audio	Audio Visual billings from rental of audio equipment			
801001	Audio Visual - Projection	Audio Visual billings from rental of projection equipment			
801002	Audio Visual - Video	Audio Visual billings from rental of video equipment			
801004	Cash Over	Used by MIT Cashier's Office for daily cash balancing process.	Cashier's Office Only		
801005	Cash Short	Used by MIT Cashier's Office for daily cash balancing process.	Cashier's Office Only		
801006	Damage Control	Used for payments from customers using MIT space, when costs of damage must be reimbursed.			
801007	Dormitory Vacancy Loss	Used as a revenue offset for Housing. Relates to partial vacancies (last five weeks, for example) not full term vacancies.	Housing and Residential Life		
801009	Equipment Rental Revenues	Used for revenue from external sources for the rental of equipment.			
801010	Income - Vending Machines	Revenue from video games and vending machines in CAC and other auxiliaries			
801013	Income - Late Payments	Used to record late payment fees			
800015	Unreal Gain/-Endow	Unrealized gain or loss on the sale of securities for MIT's endowed funds			
801018	Sales-Services	Sales revenue received by MIT in exchange for services provided. Use for external revenue sources only.			
801019	Income - Permissions	Revenue received by MIT in exchange for the right to reproduce materials or excerpts of materials published by and owned by MIT.	Press, other publishing entities		
801020	Income-Subsidies	Used by the MIT Press for subscriptions or publications subsidies -- revenues paid to MIT by associations for subscriptions for their members, or by contributors for special printing enhancements (color, for example) not normally a part of MIT Press books or journals.			
801021	Income - Building Usage	Revenues received for the use of MIT space & buildings. Use for external revenues only.			
801023	Meal Tax	Massachusetts state tax collected by auxiliaries subject to meals tax and remitted to the state.	Auxiliaries		
801030	Regular Income - Fall	Tuition, room and board payments received by students enrolled in regular graduate and undergraduate degree programs at MIT in the Fall term.		Rename as Tuition Room & Board Fall	
801031	Regular Income - Spring	Tuition, room and board payments received by students enrolled in regular graduate and undergraduate degree programs at MIT in the Spring term.		Rename as Tuition Room & Board Spring	
801032	Regular Income - Summer	Tuition, room and board payments received by students enrolled in regular graduate and undergraduate degree programs at MIT in the Summer term.		Rename as Tuition Room & Board Summer	
801033	Sales Backlist	No significant use. Intended to be used for sales of books published in prior years.	MIT Press	Phase out in consultation with users	
801034	Sales London	No significant use. Intended to be used for sales at the MIT Press London Office.	MIT Press	Phase out in consultation with users	
801035	Sales	Proceeds from the sale of goods to external customers. For sale of services, use 801066, "Sales - Services"			
801038	Sales - Returns & Allowances	A "contra" revenue account used when materials sold are returned, and payments received must be returned to the customer.			
801040	Internal Sales - Steam	Used by Facilities to bill steam used to MIT buildings and zones.	Facilities		

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
801041	Backlist Sales Returns & Allowances	Used for sales returns and allowances on backlisted books & materials	MIT Press		
801042	Dining Room Sales	Used to record billings for use of MIT dining facilities	Dining Services		
801043	Snack Bar Sales	Used to record billings for use of MIT snack bars	Dining Services		
801044	Internal Catering Sales	Used by Facilities to MIT departments, labs, and centers for use of MIT catering services	Facilities		
801045	Internal Sales - Electricity	Used by Facilities to bill cost of electricity used to MIT buildings and zones			
801046	Internal Billings - Services	Billings to distribute the costs of a central facility or service provider to users, based on utilization.			
801047	Gain from Asset Sale	Used in conjunction with SAP's fixed asset module to record gains on the sale of fixed assets.	CAO only		
801048	Loss from Asset Sale	Used in conjunction with SAP's fixed asset module to record losses on the sale of fixed assets.	CAO only		
801049	Loss from Asset Sale Retirement	Used in conjunction with SAP's fixed asset module to record losses incurred when a fixed asset is retired (no longer in service).	CAO only		
801050	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.	depts offering education programs to the public for which degrees are not granted.		
801051	Licensing Fees	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.			
801052	Advertising Revenue	Revenue for the sale of advertisements in publications, brochures, or other media to external sources	MIT Press, other publishing activities		
801053	Subscriptions Revenue	Fees charged for subscriptions to magazines or journals published by MIT. (Technology Review, Sloan Management Review, and MIT Press Journals).	MIT Press, other publishing activities		
801054	Transcript Fees	Fees charged for provision of student transcripts	Registrar's Office		
801055	Medical/Dental Insurance Revenue	Insurance premiums paid by students, employees and affiliates for participation in MIT's health plans			
801056	Parking - Employees	Parking fees charged to MIT employees or guests in MIT-owned parking lots			
801057	Parking - Students	Parking fees charged to MIT employees or guests in MIT-owned parking lots			
801058	Internal Billings - Equipment Rental	Used for rental of equipment to MIT departments, labs and centers			
801059	Internal Billings - Insurance	Used to record internal transfers of insurance premiums			
801060	Internal Royalty Revenues	Used for distributions of royalties by TLO to MIT departments, labs and centers			
801061	Internal Billings - Space Rental	Used to record billings for use of MIT space by MIT groups or activities			
801062	Internal Billings - Sales	Used for the sale of goods by internal providers. Use 801046 for internal services, such as mail services, copying services, et cetera.			
801063	Conferences & Events Revenue	Revenues from external sources in payment for conferences, workshops, and events held by MIT	Tech Review Only		
801064	Reprints Revenue	Revenues from external sources for the sale of reprints of journals or magazine articles or other MIT publications	Tech Review Only		
801065	Sales-Alcoholic Beverages	Used by Dining Services & Endicott House to segregate the sales of Alcoholic Beverage for tax and regulatory purposes.			
801066	Internet Advertising Revenue	Advertising revenue from advertising on the internet	Tech Review Only		
801067	Single Copy Sales Revenue	Sales revenue from non-subscription sales of magazines	Tech Review Only		
801068	List Rental Revenue	Revenue from mailing list rentals	Tech Review Only		
801069	Recruitment Advertising Revenue	Advertising revenue from recruitment ads	Tech Review Only		
801070	Classified Advertising Revenue	Advertising revenue from classified ads	Tech Review Only		
801071	Rental/Lease Income-Students	Rental and lease income from students occupying MIT-owned apartments (not to include board and housing payments)	Housing and Residential Life		
801072	Subscriptions Revenue-Electronic	Used for revenue relating to subscriptions to materials made available only in electronic form (on the Web)	MIT Press & other publishing entities		
801073	Internal Sales-Other Utilities	Used for billings of utilities other than steam and electricity, to include water & sewer, gas, and chilled water.	Facilities		
801074	License Fees-Software End Use	License fees received by MIT for use of software owned by MIT			
801075	License Fees-Trademarks	License fees received by MIT for use of trademarks owned by MIT			
801079	Student Dining Fee	Mandatory Dining Fee for students in certain residence halls (Simmons, for example).			
801080	Loan Payments in excess of obligation	Used to report details of federally insured loans as required by federal government regulations	Student Financial Services		
801081	Loan Payments on loans assigned	Used to report details of federally insured loans as required by federal government regulations	Student Financial Services		

G/L #	G/L Name	Proposed Definition	Used by:	Recommendation	Additional Information
801082	Loan Payments on loans cancelled	Used to report details of federally insured loans as required by federal government regulations	Student Financial Services		
801096	Pledge Discount	Used to discount pledges expected to be paid in the future to the present value of the pledge	CAO only		
801096	Pledge Allowance	Used to reduce pledge revenue by the amount estimated to be uncollectible on an aggregate basis	CAO only		
801099	Credit Card Fees	Bank fees charged to the merchant (seller) when payment is received in the form of a credit card. A contra revenue account (reduces revenue).	Departments accepting credit card payments		
890100	AR MIT Revenue Account	Offset used in recording sales processed through SAP's accounts receivable subledger	CAO only		