

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

<b>Tuition</b>		<b>Miscellaneous Fees continued</b>	
4001	Stu Tuition-Undergrad-Akron	4075	Retainer Fee
4002	Stu Tuition-Undergrad-C & T	4076	Honors Program Fee
4003	Stu Tuition-Undergrad-Wayne	4077	Upper Division Program Fee
4006	Stu Tuition-Graduate	4078	Grad School Confirmation fee
4011	Stu Tuition-Law	4099	Temporary Fee Income Holding
4013	Stu Tuition - Noncredit		
<b>General Fees</b>		<b>State Appropriations</b>	
4015	General Fee Undergrad - Akron	4101	Instructional Subsidy
4016	General Fee - Undergrad -C&T	4102	Instructional Sub-Int'l Busine
4017	General Fee-Undergrad - Wayne	4103	Challenge Funding
4019	General Fee to Athletics	4104	OBR Capital Component
4020	General Fee-Graduate	4105	State Approp-Capital Projects
4022	General Fee-Law	4106	Innovation Incentive Program
		4107	State Fisc Stabilization Funds
		4120	Other State Appropriations
<b>NonResident Surcharge</b>		<b>Gifts, Grants &amp; Contracts</b>	
4025	Non Res Surcharge-Ugrad-Akron	4201	Federal Grants and Contracts
4026	Non Res Surcharge-Ugrad-C&T	4202	State Grants and Contracts
4027	Non Res Surcharge-Ugrad-Wayne	4203	Local Grants and Contracts
4029	Non Res Surcharge-Akron Advtge	4204	Corp Grants and Contracts
4030	Non Res Surcharge-Graduate	4205	Fdn/Nonprofit Grants&Contracts
4033	Non Res Surcharge-Law	4206	Gifts - Corporate
		4207	Gifts - Individual
		4208	Gifts-Foundation/Nonprofit
		4209	Gift - UA Foundation
		4210	Ind Cost Recov-Fed
		4211	Ind Cost Recov-State
		4212	Ind Cost Recov-Local
		4213	Ind Cost Recov-Priv
		4215	Individual Grants and Contract
		4216	Gifts - Income to Principal
		4217	Endow Inc - UA Foundation
		4218	Endow Supplement-UA Foundation
		4220	IDC Holding Account
		4230	Endowment Admin Fee
		4231	Foundation Admin Fee
		4240	Federal Tax Credit-Energy Bond
<b>Miscellaneous Fees</b>		<b>Endowment Income</b>	
4035	Application Fee-Undergraduate	4301	Endowment Income
4036	Application Fee-Int'l Student	4302	Separately Invested Endow Inc
4037	Application Fee-Graduate (Dom)		
4038	Application Fee-Int'l Graduate	<b>Investment Income</b>	
4039	Application Fee-Law	4310	Temp Inv Inc-Distributed Int
4040	Course Fee	4311	Temp Inv Inc-Bond Issues
4041	New Student Surcharge	4312	Temp Inv Inc-Repo
4045	Selective Serv Fee	4313	Temp Inv Inc-StarOhio
4050	Facility Fee	4314	Temp Inv Inc-Comm Fd(St)
4051	Library Fee	4315	Temp Inv Inc-Comm Fd(Int)ERM
4052	TK20 Portfolio Fee	4316	Temp Inv Inc-Comm Fd(Bf)
4053	Technology Fees	4317	Temp Inv Inc-ERIP Refinancing
4054	Engineering Infrastructure Fee	4319	Temp Inv Inc-Self Financing
4055	Law Bar Exam Review Fee		
4056	Co-op Fees		
4060	Administrative Fee		
4061	Career Advantage Program Fee		
4062	Developmental Support Fee		
4064	Late Registration		
4065	Re-enrollment Fee		
4066	Late Payment		
4067	CBA Grad Program Fee		
4068	Graduation Application		
4069	Engineering Co-op Fee		
4070	Engineering Program Fee		
4071	Law Study Abroad Program Fee		
4072	Library Fine		
4073	Transcripts		
4074	Credit By Exam		



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

Sales & Services Continued		Sales & Services Continued	
4492	RHC & RPB Ticket Sales	4545	Conference Revenue
4493	Reserve for Housing	4546	Athletic Tickets Commission
4494	Reserve for Housing	4547	Reserve for Athletics
4495	Student Union Room Rental	4548	Reserve for Athletics
4496	Barnes & Noble Rental Income	4549	General Fee from GF
4497	Computer Solutions Rental Inco	4550	Athletic Facility Rental
4498	Dining Service Rental Income	4551	Reserve for Athletics Faciliti
4499	Doc-U-Zip Rental Income	4552	Reserve for Athletics Faciliti
4500	Bank Rental Income	4553	Reserve for Athletics Faciliti
4501	Subway Rental Income	4554	Reserve for Athletics Faciliti
4502	Misc. Vendor Rental Income	4555	Tele Fixed Chgs.
4503	Bowling Income	4556	Tele Long Distance
4504	Billiards Income	4557	Tele Local Calls
4505	Other Rec. Games	4558	Tele Installations
4506	Bowling/Billiard Package Incom	4559	Tele Custom Services
4507	Web Credit Card Clearing	4560	Tele Zip TV
4508	Zip Card Clearing	4561	Tele Cellular
4509	Ticket Master Sales	4562	Employee Cellular Deduction
4510	Student Org. Ticket Sales	4563	Reserve for Telecom
4511	Locker Rentals	4564	Reserve for Telecom
4512	Game Room Passes	4570	University Rentals Non-Tax
4513	Reserve for Student Life	4571	Room Rental Sales,County&City
4514	Reserve for Student Life	4572	Room Rental County&City Taxes
4515	Book Sales Taxable	4573	Room Rental County Tax Only
4516	Book Sales Non Taxable	4574	Room Rental Exempt Non-Tax
4517	Concessions Taxable	4575	Other Taxable Sales-Sales Tax
4518	Concessions Non Taxable	4600	Departmental Contributions
4519	Supply Sales Taxable	4601	Employee Contributions
4520	Supply Sales Non Taxable	4602	COBRA Payments
4521	Reserve for Wayne Bookstore	4603	Flexible Spending Accounts
4522	Reserve for Wayne Bookstore	4604	Stop Loss Reinsurance
4523	Reserve for Wayne Bookstore	4605	Retiree General Fund Portion
4524	Reserve for Wayne Bookstore	4606	Retiree Contributions
4525	Student Permits	4607	Retiree Subsidies
4526	Grad Permits		
4527	Faculty/Staff Permits		
4528	Co-Pay Permits		
4529	Commercial Visitor Permits		
4530	Visitor A Lot & Meters		
4531	One Day Permits		
4532	Parking Fines		
4533	Lot Rental Income		
4534	Special Event & EJ Permits		
4535	Signage Revenue		
4536	Reserve for Parking		
4537	Reserve for Parking		
4538	Reserve for Parking		
4539	Reserve for Parking		
4540	Athletic Ticket Sales		
4541	Game Guarantees		
4542	Radio & TV Revenue		
4543	Program Sales		
4544	Press Book Sales		
		Other Sources	
		4701	Loans Service Charge
		4702	Interest on Notes Receivable
		4703	NSF Charge
		4704	Special Purpose Fund
		4705	PF Project - Local Admin Fee
		4706	Medicare D Subsidy
		4716	Taxable Sales
		4717	Nontaxable Sales
		4718	Sales - UBIT
		4719	Quaker Square Leases
		4720	Central Hower Leases
		4721	Pouring Rights
		4722	Orchard & Vine Leases
		4723	Aramark Rental Income
		4770	Plant Fund Addn-Inv in Plant
		4771	Plant Fund Addn-Debt Retiremnt
		4772	Plant Fund Addn-Rent to CurFnd

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

**Other Sources continued**

4780 A/R Write-offs  
 4790 Miscellaneous Revenue  
 4791 EAF Allocation  
 4792 Misc Event Fees  
 4793 Forfeitures

**Mandatory Trf-In**

4801 Mand Trf-In-Unrestricted  
 4802 Mand Trf-In-Auxiliary  
 4803 Mand Trf-In-Restricted  
 4804 Mand Trf-In-Loan  
 4805 Mand Trf-In-Endowment  
 4807 Mand Trf-In-Plant  
 4809 Mand Trf-In-Agency

**Non-Mandatory Trf-In**

4851 Non-Mand Trf-In-Unrestricted  
 4852 Non-Mand Trf-In-Auxiliary  
 4853 Non-Mand Trf-In-Restricted  
 4854 Non-Mand Trf-In-Loan  
 4855 Non-Mand Trf-In-Endowment  
 4857 Non-Mand Trf-In-Plant  
 4859 Non-Mand Trf-In-Agency

**Full Time Faculty**

5001 FT Fac Admin 12 Mo  
 5002 FT Fac Admin 9/10 Mo  
 5003 FT Fac Teach 12 Mo  
 5004 FT Fac Teach 9/10 Mo  
 5005 FT Fac Prof Leave (FIPL)  
 5006 Fac Sick Leave Payoff  
 5007 Fac Vacation Payoff  
 5008 FT Fac Cost Share Voluntary  
 5009 FT Fac Cost Share Mandatory  
 5010 Vacation Accrual-Faculty  
 5011 Housing Allowance  
 5012 FT Fac Acad Yr Suppl Non-Teach  
 5013 FT Fac Temp  
 5014 Fac Sick Leave Accrual  
 5029 Prior Period Adjust Fac FT

**Part Time Faculty**

5031 PT Fac Fall & Spring  
 5032 PT Fac Acad Yr Suppl Non-Teach  
 5039 Prior Period Adjust Fac PT

**Summer Faculty**

5041 FT Fac Summer Teach  
 5042 PT Fac Summer Teach  
 5043 FT Fac Summer Admin  
 5044 PT Fac Summer Admin  
 5045 FT Fac Summer Research  
 5046 PT Fac Summer Research

**Summer Faculty continued**

5047 FT Fac Summer Other  
 5048 PT Fac Summer Other  
 5049 Prior Period Adjust Fac Sum

**Faculty Overload**

5051 FT Fac Teach Overload  
 5059 Prior Period Adjust Fac Ovr  
 5061 FAC-Stipend

**Administration/Contract Professionals**

5101 FT Contr Prof 12 Mo  
 5102 FT Contr Prof 9/10 Mo  
 5103 Admin Cost Share Voluntary  
 5104 Admin Cost Share Mandatory  
 5106 Contr Prof Sick Leave Payoff  
 5107 Contr Prof Vacation Payoff  
 5108 Vacation Accrual-Admin  
 5109 FT Contr Prof Suppl/Other  
 5110 FT Contr Prof Temp  
 5111 Contr Prof Sick Leave Accrual  
 5121 FT Head Coach Salary  
 5122 FT Head Coach Suppl/Other  
 5123 FT Asst Coach Salary  
 5124 FT Asst Coach Suppl/Other  
 5149 Prior Period Adjust CP FT

**Part-Time Contract Professionals**

5151 Part-Time Contr Prof  
 5152 Part-Time Contr Prof Temp  
 5153 Part-Time Head Coach Salary  
 5154 Part-Time Head Coach Suppl/Oth  
 5155 Part-Time Asst Coach Salary  
 5156 Part-Time Asst Coach Suppl/Oth  
 5159 Prior Period Adjust CP PT  
 5161 CP-Stipend

**Full Time Staff**

5201 FT Staff Salary  
 5202 FT Staff Hourly  
 5203 Staff Post Doc Fellowships  
 5204 Shift Differential  
 5205 Staff Sick Leave Payoff  
 5206 Vacation/Comp Accrual-Staff  
 5207 Staff Vacation Payoff  
 5208 Staff Cost Share Voluntary  
 5209 Staff Cost Share Mandatory  
 5210 FT Staff Suppl/Other  
 5211 FT Staff Temp  
 5212 Staff Sick Leave Accrual  
 5219 Prior Period Adjust Staff FT

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

<b>Part Time Staff</b>		<b>Fringe Benefits continued</b>	
5221	PT Staff Hourly & Salary	5637	Remiss Fee-Other
5222	PT Staff Temp	5640	Parking Permits
5223	PT Staff Temp Pay Differential	5641	Residence Meal Allowance
5239	Prior Period Adjust Staff PT	5651	Fringe Pool - Faculty
		5652	Fringe Pool - Contract Prof
		5653	Fringe Pool - Staff
		5654	Fringe Pool - Graduate Assist
		5655	Fringe Pool - Student Assist
		5656	Fringe Pool - PT Professional
		5657	Fringe Pool - PT Staff
		5660	Fringe Pool - Adjustments
		5661	Fringe pool Healthcare portion
		5662	Fringe pool - Aramark unpaid
<b>Staff Overtime/Comp Time</b>		<b>Supplies &amp; Services</b>	
5241	Staff Overtime	5701	Legal Services Fee
5242	Shift Differential Overtime	5702	Consultant Fee
5243	Comp Time Paid	5703	Honorarium
5249	Prior Period Adjust Staff OT	5704	Ticket Sellers-PAH
5261	Staff-Stipend	5705	Stage & Ward-PAH
		5706	Game Officials
		5707	Game Help
		5708	Housing Allowance
		5709	Cost Liv Stp
		5710	Artist Fees
		5711	Honorarium - Non-USA
		5712	Course Training
		5749	Misc Personal Svc
		5750	Background Checks
		5751	Contract Clean
		5752	Laundry & Dry Clean
		5753	Collection Exp
		5754	Medical Expense
		5755	Mailing Services/Postage
		5756	Other Non-Indiv Svc
		5757	Office Supplies
		5758	Instructional Suppl
		5759	Maintenance Suppl
		5760	Athletic Supply
		5761	ROTC Uniforms & Supp
		5762	Motor Vehicle Suppl
		5763	Other Supplies
		5764	Furn & Eq Repair
		5765	Research Supplies
		5766	Maintenance Contract
		5767	Repair Bldg & Ground
		5768	Phys Fac/Labor and Mat'l
		5769	Rental of Equip
		5770	Rental of Building/Rooms
		5771	Rental of Park Lot
		5772	Rental of Films
		5774	Auto Insurance
		5775	Property and Fire Insurance
<b>Graduate Assistant</b>			
5301	Grad Assts Teaching		
5302	Grad Assts Non-Teach		
5308	Grad Assts - Cost Sharing Vol		
5309	Grad Assts - Cost Sharing Mand		
5319	Prior Period Adjust GA		
<b>Student Assistant</b>			
5401	Student Assts - Regular		
5402	Student Assts - Overtime		
5403	Student Assts - Night		
5404	Stu Asst Shift Differential		
5405	CWSP-Federal		
5406	CWSP-Institutional		
5407	Student Commissions		
5408	CWSP 100%		
5409	CWSP 100% - Shift Differential		
5410	Switchboard Operators		
5419	Prior Period Adjust SA		
<b>Fringe Benefits</b>			
5601	STRS		
5602	SERS		
5603	PERS-LE		
5604	Alternative Retire Plan -STRS		
5605	Alternative Retire Plan - SERS		
5606	Alternative Retire Plan OPERS		
5607	SERS Surcharge		
5608	Employer Annuity Contributions		
5609	OPERS (non LE)		
5610	Medical/Life		
5620	Workers Comp		
5621	Unemployment Comp		
5622	Medicare Tax		
5630	Remiss Fee-Fac		
5631	Remiss Fee-Fac Dep		
5632	Remiss Fee-Staff		
5633	Remiss Fee-Staff Dep		
5634	Remiss Fee-Grad Asst		
5635	Remiss Fee-Music		
5636	Remiss Fee-Sr Citiz		

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

Supplies & Services continued		Purchased Utilities	
5776	Liability Insur	6101	Gas - Natural
5777	Fidelity Bond	6102	Electricity
5778	Duplicating / Copying	6103	Water
5779	Photo-Copying	6104	Steam
5780	Printing & Binding	6105	Chilled Water
5781	Zip Card Duplicating	6109	Performance Contract-Utilities
5784	Program Print		
5787	Dues, Memberships & Licenses	Research Subcontracts	
5788	Subscrip, Rept, Book	6201	SubContractor-Research IDC
5789	Advertising	6202	SubContractor-Research Non-IDC
5790	TV/Radio Broadcasts		
5791	Game Guarantees	Participant Support	
5792	Property Tax	6211	Participant Supp - Stipend
5793	Interest Exp	6212	Participant Supp - Travel
5794	Awards-Non-Fin Aid	6213	Participant Supp - Subsistence
5795	Bad Debts	6214	Participant Supp - Other
5796	Cashier Over-Short		
5797	Savings Bond Purch		
5798	Royalties		
5799	Ubit Tax		
5800	Computer and Peripherals		
5801	Software	Communication	
5802	Discount Earned	6301	Tele Long Distance
5803	Training & Prof Educ	6302	Tele Cellular
5804	Temporary Employment Services	6303	Tele Local Calls
5805	Express Shipping	6305	Tele Monthly Fixed Chg.
5806	Freight	6306	Tele Installation
5807	Parking Permit - Nonemployee	6307	Tele Materials
5808	Franchise Fee	6308	Tele Vendor Labor
5809	Survey Expense	6309	Tele Custom Services
5810	Banking Fees	6310	Tele Zip TV
5811	Copier Management Charges		
5812	Uniforms	Charge Back Dr/Cr	
5813	Safety Supplies	6401	Gen. Svc's. Ch-Back
5814	Tools	6402	Duplicating
5815	Furniture & Equip under \$5000	6403	Master-Maker-Gen
5816	Artwork under \$5000	6404	Master-Maker 4250
5817	Marketing/Promotional Expense	6405	Comp. Ctr-Internal
5819	Legal Settlements	6406	Comp. Ctr-External
5820	Inventory Relieved	6407	Utilities Distr
5821	Student Related Fees	6408	Taxable Dept Service
5822	Dining Paper Products	6409	Taxable Inventory - Cost
5823	Spons of Non-Profit Event	6410	Non-Tax Inventory - Cost
5824	Donation	6411	Taxable Inventory
5825	Lock Shop/Labor and Mat'l	6412	Non-Tax Inventory
6089	Surplus Property Reimbursement	6413	Service Contr
6090	Lump Sum Transfer	6414	Health Services Visit Fee
6091	Fixed Price Contract Transfer	6415	Gas - Natural
6092	General Fund Revenue	6416	Electricity
6093	Miscellaneous Expense	6417	Water
6094	Misappropriation/Loss	6418	Hi Temp Hot Water
6095	Performance Contract-Supplies	6419	Chilled Water - Chg Bck

For postage please use 5755. Please remember when submitting your budget, postage is now charged under supplies & services.

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

<b>Equipment Lease/Purchase</b>		<b>Travel Continued</b>	
6501	Equip Lease/Purchase	7021	Athletic Team - Bus
6502	Land Installment Purchase	7022	Athletic Team - Meals
<b>Movable Equipment</b>		7023	Athletic Team - Car Rental
6601	Office Equip - New	7024	Athletic Team - Other Trans
6602	Class & Lab Equip - New	7025	Athletic Team - Mileage
6603	Computers - Servers	7026	Athletic Team - Lodging
6604	Gen'l Movable Equip - New	7027	Athletic Team - Shuttle/Taxi
6605	Autos & Trucks -New	7028	Athletic Team - Other
6606	Computers - PC's	7029	Athletic Team - Gasoline
6607	Work in Progress	7030	Res. Asst. Meals
6608	Freight for Equipment	7031	Personnel Interview
6609	Computer Software > \$5k Grant	7032	Moving Expense
6610	Non-Capitalized Equipment	7033	Outdoor Adventure Trips
6611	Equipment held in Trust	7040	Hospitality-Tickets
6612	UA Built Equipment	7041	Hospitality-Gen'l
<b>Library Books/Materials</b>		7042	Hospitality-Events
6701	Books & Per-Gen'l	7044	Zip Card Hospitality
6702	Lost Book Repurchase	7045	Business Meals
6703	Electronic Library Materials	7046	Flowers/Gifts
6710	Law Books-Gen'l	7061	Airfare
6711	Law Books-Cont(Perm)	7062	Commercial Bus
6712	Law Books-Cont(Temp)	7063	Car Rental
6713	Law Books-Periodical	7064	Other Commercial Transport
6714	Law Books-Repl	7065	Mileage
6715	Law Books-Binding	7066	Lodging
6716	Law Electronic Library Matls	7067	Meals/Per Diem
<b>Plant Fund Expense</b>		7068	Conference Fees/Prof Devel
6801	Land	7069	Shuttle/Taxi
6802	Land Improvement	7070	Other Misc. Travel Expenses
6803	Buildings	7071	Gasoline
6804	Building Alteration	<b>Foreign Travel</b>	
6805	Architect Fee	7081	Foreign Airfare
6806	Copper/Fiber Cable & Hardware	7082	Foreign Commercial Bus
6807	Copper/Fiber Installation	7083	Foreign Car Rental
6808	Fiber Cable/Hdw Purchase	7084	Foreign Other Comm Transport
6809	Fiber Cable/Hdw Installation	7085	Foreign Mileage
6810	Artwork,Archives&Collections	7086	Foreign Lodging
6811	Landscaping	7087	Foreign Meals/Per Diem
6812	Infrastructure	7088	Foreign Conference Fees
<b>Depreciation</b>		7089	Foreign Shuttle/Taxi
6901	Depreciation	7090	Foreign Other Misc Travel Exp
<b>Travel</b>		7091	Foreign Travel Non-Univ Persnl
7005	Travel - Non-Univ Personnel	7092	Foreign Gasoline
7010	Athletic Recruiting In-State	<b>Cost of Goods Sold</b>	
7011	Athletic Recruiting Out-State	7101	Pur-Resale-Food
7012	Athletic Vacation Period Exp	7102	Pur-Resale-Alcohol
7020	Athletic Team - Airfare	7103	Pur-Resale-Books
		7104	Pur-Resale-Sundry
		7105	Pur-Resale-AV/Film
		7106	Pur-Resale-Misc

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

**Cost of Goods Sold Continued**

7120	Bookstore-Textbooks
7122	Bookstore-Gen. Supplies
7123	Bookstore-Art & Engr. Supp
7124	Bookstore-Clothing
7125	Bookstore-Gift Items
7140	Comp Store-Depart'l
7141	Comp Store-External
7199	Mo Cost of Sale Jv

**Student Aid**

7201	Scholarships
7202	Grad Asst Fellowships
7203	Athletic Scholarships
7204	Grad Asst Scholarship
7205	Grad Asst Schol-C/S
7206	Awards
7207	Grad Asst Schol-No Cost Share
7208	Departmental Fee Payment
7209	Book Awards
7220	Athl FA-Tuition/Fees, Acad Yr
7221	Athl FA-Room/Board, Acad Yr
7222	Athl FA-Living Allow, Acad Yr
7223	Athl FA-Tuition/Fees, Summer
7224	Athl FA-Room/Board, Summer
7225	Athl FA-Living Allow, Summer
7226	Athl FA-Books, Acad Yr
7227	Athl FA-Books, Summer
7228	Athl FA-Training Table
7229	Athl FA-Orientation Fees
7230	Athl FA-Other/Misc
7231	Athl FA-NCAA Special Assist Fd

**Indirect Cost**

7301	Indirect Cost
7302	Indirect Cost-Other Distributi
7303	UARF IDC (warehouse only)
7304	Unrecovered IDC (warehouse)
7305	Waived F&A as Cost Share

**Cost Sharing**

7401	Matching Funds-Research
7402	Matching Funds-College
7403	Matching Funds-Department
7404	Program Support
7450	FT FAC Salary Cost Share
7451	CP Salary Cost Share
7452	Staff Wages Cost Share
7453	Grad Salary Cost Share
7454	Student Wages Cost Share
7459	PT FAC Salary Cost Share
7460	FAC Fringe Cost Share
7461	CP Fringe Cost Share

**Cost Sharing continued**

7462	Staff Fringe Cost Share
7463	GA Fringe Cost Share
7464	Student Fringe Cost Share
7472	Tuition Cost Share
7474	IDC on Cost Share
7478	Related Award Cost Share
7479	In Kind Cost Share

**Mand Trf-Out**

7701	Mand Trf-Out-Unrestricted
7702	Mand Trf-Out-Auxiliary
7703	Mand Trf-Out-Restricted
7704	Mand Trf-Out-Loan
7705	Mand Trf-Out-Endow
7707	Mand Trf-Out-Plant
7709	Mand Trf-Out-Agency

**Non-Mand Trf Out**

7751	Non-Mand Trf-Out-Unrestricted
7752	Non-Mand Trf-Out-Auxiliary
7753	Non-Mand Trf-Out-Restricted
7754	Non-Mand Trf-Out-Loan
7755	Non-Mand Trf-Out-Endow & Sim
7757	Non-Mand Trf-Out-Plant
7759	Non-Mand Trf-Out-Agency

**Fund Deductions**

7810	Fund Ded-Refund to Grantors
7811	Fund Ded-Ind Cost Recovered
7812	Fund Ded-Annuities Paid
7813	Fund Ded-Loss On Investment
7814	Fund Ded-Loan Canc-Teach
7815	Fund Ded-Loan Canc-Mil
7816	Fund Ded-Loan Canc-Death
7817	Fund Ded-Loan Canc-Disab
7818	Fund Ded-Loan Canc-Bankrupt
7819	Fund Ded-Loan Canc-Other
7820	Fund Ded-Write-Offs
7821	Fund Ded-Collection Exp
7822	Fund Ded-Excess Income Distr
7823	Fund Ded-Other Expense
7824	Fund Ded-Plant Dispositions
7825	Fund Ded-Debt Retirement
7826	Fund Ded-Interest On Debt
7827	Fund Ded-UAF LOC payment

**Reserve Encumbrances**

8005	Reserve for Encumbrances
8006	Reserve for Pre-Encumbrances
8007	Reserve for Manual Encumbrance

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

<b>IDC Rate</b>		<b>Federal CFDA</b>	
9000	IDC Rate Percentage	9001	Federal CFDA Number
9002	IDC Rate - Participant Support		