

Updated Subcode Listing as of 8.20.14

Type	Natural Classification	Subcode Number	Subcode Name	Definition	Examples (not all inclusive)	
Income	Tuition	4100	Tuition	Definition Currently Under Review	Examples Currently Under Review	
		4110	Reg F-T Tuition	Definition Currently Under Review	Examples Currently Under Review	
		4121	Extramural	Definition Currently Under Review	Examples Currently Under Review	
		4122	Hours Over 18	Definition Currently Under Review	Examples Currently Under Review	
		4123	Part Time	Definition Currently Under Review	Examples Currently Under Review	
		4127	Applied Music	Definition Currently Under Review	Examples Currently Under Review	
		4128	Non-Credit	Definition Currently Under Review	Examples Currently Under Review	
		4130	Graduate	Definition Currently Under Review	Examples Currently Under Review	
	Financial Aid	4140	IC Scholarships	Definition Currently Under Review	Examples Currently Under Review	
		4142	HEOP	Definition Currently Under Review	Examples Currently Under Review	
		4143	Restr Scholarships	Definition Currently Under Review	Examples Currently Under Review	
		4144	Grad Assistant Schol	Definition Currently Under Review	Examples Currently Under Review	
	Fees	4150	Fees	Definition Currently Under Review	Examples Currently Under Review	
		4151	Registration Fees	Definition Currently Under Review	Examples Currently Under Review	
		4152	Application Fees	Definition Currently Under Review	Examples Currently Under Review	
		4153	Late & Misc Fees	Definition Currently Under Review	Examples Currently Under Review	
		4154	Audit	Definition Currently Under Review	Examples Currently Under Review	
		4155	Deposits Forfeited	Definition Currently Under Review	Examples Currently Under Review	
		4156	Auto Registration	Definition Currently Under Review	Examples Currently Under Review	
		4157	Student Insur Reg	Definition Currently Under Review	Examples Currently Under Review	
		4158	Student Insur P T	Definition Currently Under Review	Examples Currently Under Review	
		4161	Placement-Career Pln	Definition Currently Under Review	Examples Currently Under Review	
		4162	Traffic Violations	Definition Currently Under Review	Examples Currently Under Review	
		4164	PT Health Serv Fee	Definition Currently Under Review	Examples Currently Under Review	
		Private Gifts and Grants	4200	Gifts	Definition Currently Under Review	Examples Currently Under Review
			4207	Gifts-Other Academic	Definition Currently Under Review	Examples Currently Under Review
			4208	Gifts-Scholarships (Annual Fund)	Definition Currently Under Review	Examples Currently Under Review
			4210	Gifts-Friends	Definition Currently Under Review	Examples Currently Under Review
	4250		Private Grants	Definition Currently Under Review	Examples Currently Under Review	
	4252		Gifts-Sports Hall Of Fame	Definition Currently Under Review	Examples Currently Under Review	
	4253		Gifts-Women's Athletics	Definition Currently Under Review	Examples Currently Under Review	
	4254		Gifts-Men's Athletics	Definition Currently Under Review	Examples Currently Under Review	
	4290		Gifts-Pledges	Definition Currently Under Review	Examples Currently Under Review	
	4295		Gifts-Discount	Definition Currently Under Review	Examples Currently Under Review	
	4298		Gifts-Deferred	Definition Currently Under Review	Examples Currently Under Review	
	4299	Gifts-Transfer	Definition Currently Under Review	Examples Currently Under Review		
	Government Grants, Contracts, and Appropriations	4310	Federal	Definition Currently Under Review	Examples Currently Under Review	
		4320	State	Definition Currently Under Review	Examples Currently Under Review	
	Endowment and Other Investment Income	4401	Pooled Spending	Definition Currently Under Review	Examples Currently Under Review	
		4410	Endow Inc-Pooled	Definition Currently Under Review	Examples Currently Under Review	
		4420	Endow Inc-Non-Pooled	Definition Currently Under Review	Examples Currently Under Review	
		4451	Plant Inc-R&R	Definition Currently Under Review	Examples Currently Under Review	
		4460	Current/Plant Inc-Non-Pool	Definition Currently Under Review	Examples Currently Under Review	
		4461	TTC Repo Interest	Definition Currently Under Review	Examples Currently Under Review	
		4462	London Int & Exch	Definition Currently Under Review	Examples Currently Under Review	
		4464	Restricted Inc-Non-Pooled	Definition Currently Under Review	Examples Currently Under Review	
		4465	Perkins Interest	Definition Currently Under Review	Examples Currently Under Review	
		4466	LA Interest	Definition Currently Under Review	Examples Currently Under Review	
4467		MIS Account Interest	Definition Currently Under Review	Examples Currently Under Review		
4469		HSBC Interest	Definition Currently Under Review	Examples Currently Under Review		
4480	Dividend Income	Definition Currently Under Review	Examples Currently Under Review			

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Type	Natural Classification	Subcode Number	Subcode Name	Definition	Examples (not all inclusive)	
Income	Endowment and Other Investment	4481	Other Inv Income	Definition Currently Under Review	Examples Currently Under Review	
	Gain and Losses on Sales of Investments	4510	G & L-Pooled	Definition Currently Under Review	Examples Currently Under Review	
		4520	G & L-Non-Pooled	Definition Currently Under Review	Examples Currently Under Review	
		4530	G & L-Other Investments	Definition Currently Under Review	Examples Currently Under Review	
		4705	Sales - Taxable Auxiliary	Definition Currently Under Review	Examples Currently Under Review	
	Auxiliary Services	4706	Sales - Non-Taxable Auxiliary	Definition Currently Under Review	Examples Currently Under Review	
		4710	Room	Definition Currently Under Review	Examples Currently Under Review	
		4713	Room-Apartments Acad Yr	Definition Currently Under Review	Examples Currently Under Review	
		4714	Room-Off Campus Acad Yr	Definition Currently Under Review	Examples Currently Under Review	
		4715	Room-Off Campus Summer	Definition Currently Under Review	Examples Currently Under Review	
		4716	Room/Board/Misc-OIP & Std Groups	Definition Currently Under Review	Examples Currently Under Review	
		4720	Board	Definition Currently Under Review	Examples Currently Under Review	
		4724	Board - Extra Bonus	Definition Currently Under Review	Examples Currently Under Review	
		4725	Board - Bonus \$	Definition Currently Under Review	Examples Currently Under Review	
		4728	Room-Buyouts	Definition Currently Under Review	Examples Currently Under Review	
		4771	Vending-Candy and Soda	Definition Currently Under Review	Examples Currently Under Review	
		4772	Vending-Refrigerators	Definition Currently Under Review	Examples Currently Under Review	
		4774	Vending-Rebates	Definition Currently Under Review	Examples Currently Under Review	
		4780	Dues	Definition Currently Under Review	Examples Currently Under Review	
		4790	Commissions	Definition Currently Under Review	Examples Currently Under Review	
		4792	Other Income	Definition Currently Under Review	Examples Currently Under Review	
		4795	Catering - External	Definition Currently Under Review	Examples Currently Under Review	
		Non-Mandatory Transfers	4810	Restricted	Definition Currently Under Review	Examples Currently Under Review
			4811	Current Unrestricted	Definition Currently Under Review	Examples Currently Under Review
			4812	Loan Fund	Definition Currently Under Review	Examples Currently Under Review
	4813		Endowment Funds	Definition Currently Under Review	Examples Currently Under Review	
	4814		Plant Funds-Unrestricted	Definition Currently Under Review	Examples Currently Under Review	
	4815		Loan Fds-Matching Grant	Definition Currently Under Review	Examples Currently Under Review	
	4820		From Current Unrest	Definition Currently Under Review	Examples Currently Under Review	
	4821		From Current Rest	Definition Currently Under Review	Examples Currently Under Review	
	4822		From Loan Funds	Definition Currently Under Review	Examples Currently Under Review	
	4823		From Endowment Funds	Definition Currently Under Review	Examples Currently Under Review	
	4824		From Endow Funds contra	Definition Currently Under Review	Examples Currently Under Review	
	4825		From Plant Funds	Definition Currently Under Review	Examples Currently Under Review	
	4826		From Plant Funds contra	Definition Currently Under Review	Examples Currently Under Review	
	Other Income		4901	Sales - Taxable	Definition Currently Under Review	Examples Currently Under Review
			4902	Sales - Non-Taxable	Definition Currently Under Review	Examples Currently Under Review
			4903	Sales-Tickets	Definition Currently Under Review	Examples Currently Under Review
		4904	Sales-Programs	Definition Currently Under Review	Examples Currently Under Review	
		4905	Athletic Tickets	Definition Currently Under Review	Examples Currently Under Review	
		4906	Theatre Tickets	Definition Currently Under Review	Examples Currently Under Review	
		4910	Other Income	Definition Currently Under Review	Examples Currently Under Review	
		4911	Clinic Fees	Definition Currently Under Review	Examples Currently Under Review	
		4912	NCAA Playoff Revenue	Definition Currently Under Review	Examples Currently Under Review	
		4920	Advertising	Definition Currently Under Review	Examples Currently Under Review	
		4921	Advertising-Classified	Definition Currently Under Review	Examples Currently Under Review	
		4930	Interlibrary Loan	Definition Currently Under Review	Examples Currently Under Review	
		4940	Rental Income	Definition Currently Under Review	Examples Currently Under Review	
	4943	Rental-919 Danby Rd	Definition Currently Under Review	Examples Currently Under Review		
4944	Rental-Chemung Canal Trust ATM	Definition Currently Under Review	Examples Currently Under Review			
4945	Rental-On-campus Apts	Definition Currently Under Review	Examples Currently Under Review			
4946	Rental-First Niagara	Definition Currently Under Review	Examples Currently Under Review			

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Type	Natural Classification	Subcode Number	Subcode Name	Definition	Examples (not all inclusive)		
Income	Other Income	4947	Rental-CFCU Community Credit Union	Definition Currently Under Review	Examples Currently Under Review		
		4948	Rental-Tompkins Trust Co	Definition Currently Under Review	Examples Currently Under Review		
		4949	Rental-London CW, Room, Flat	Definition Currently Under Review	Examples Currently Under Review		
		4950	Rental-981 Danby Road	Definition Currently Under Review	Examples Currently Under Review		
		4952	Rental-907 Danby Road	Definition Currently Under Review	Examples Currently Under Review		
		4970	Indirect Cost	Definition Currently Under Review	Examples Currently Under Review		
		4981	Bad Check Fees	Definition Currently Under Review	Examples Currently Under Review		
		4983	Library Fines	Definition Currently Under Review	Examples Currently Under Review		
		4985	Entry Fees	Definition Currently Under Review	Examples Currently Under Review		
		4987	Orientation	Definition Currently Under Review	Examples Currently Under Review		
		4988	Dues	Definition Currently Under Review	Examples Currently Under Review		
		4989	Credit Card Rebate	Definition Currently Under Review	Examples Currently Under Review		
		4990	Forfeited Medical W/H	Definition Currently Under Review	Examples Currently Under Review		
		4991	Forfeited Dependent W/H	Definition Currently Under Review	Examples Currently Under Review		
		4995	Royalties	Definition Currently Under Review	Examples Currently Under Review		
	(Accounting use only)	4315	From FWS To SEOG	Definition Currently Under Review	Examples Currently Under Review		
		4430	Loan Inc-Non-Pooled	Definition Currently Under Review	Examples Currently Under Review		
		4470	Other Costs Cancelled	Definition Currently Under Review	Examples Currently Under Review		
		4471	Other Charges Assigned	Definition Currently Under Review	Examples Currently Under Review		
		4641	Note Proceeds	Definition Currently Under Review	Examples Currently Under Review		
		4643	Bond Pr Used - Def Notes	Definition Currently Under Review	Examples Currently Under Review		
		4644	Bond Pr Used For DSR	Definition Currently Under Review	Examples Currently Under Review		
		4996	529 Tuition Plan	Definition Currently Under Review	Examples Currently Under Review		
	Other Sources - All Funds	4670	Other Sources-All Funds	Definition Currently Under Review	Examples Currently Under Review		
	Plant Funds	4610	Expend Plant-Non-Current	Definition Currently Under Review	Examples Currently Under Review		
		4620	Expend Plant-Current	Definition Currently Under Review	Examples Currently Under Review		
		4630	Retirement Of Indebtedness	Definition Currently Under Review	Examples Currently Under Review		
		4640	Other Sources	Definition Currently Under Review	Examples Currently Under Review		
		4642	Bond Proceeds	Definition Currently Under Review	Examples Currently Under Review		
		Expense	Salaries and Wages	6001	Salary Transfer	Definition Currently Under Review	Examples Currently Under Review
				6101	Faculty Base Pay	Definition Currently Under Review	Examples Currently Under Review
				6102	Faculty PT Per Cr Hr	Definition Currently Under Review	Examples Currently Under Review
				6122	Faculty Overload	Definition Currently Under Review	Examples Currently Under Review
				6123	Faculty Summer	Definition Currently Under Review	Examples Currently Under Review
	6124			Faculty Chairperson	Definition Currently Under Review	Examples Currently Under Review	
	6125			Faculty Additional	Definition Currently Under Review	Examples Currently Under Review	
	6190			Sev-Faculty	Definition Currently Under Review	Examples Currently Under Review	
	6201			Student Base Pay	Definition Currently Under Review	Examples Currently Under Review	
	6211			Student FWS	Definition Currently Under Review	Examples Currently Under Review	
	6223			Student Summer	Definition Currently Under Review	Examples Currently Under Review	
	6301			Temporary Base Pay	Definition Currently Under Review	Examples Currently Under Review	
	6330			Temporary Workers	Definition Currently Under Review	Examples Currently Under Review	
	6430			Work Study Reimbursement	Definition Currently Under Review	Examples Currently Under Review	
6501	Grad Stu Base Pay			Definition Currently Under Review	Examples Currently Under Review		
6511	Grad Student FWS			Definition Currently Under Review	Examples Currently Under Review		
6513	Grad Student Summer FWS			Definition Currently Under Review	Examples Currently Under Review		
6601	Exempt Base Pay			Definition Currently Under Review	Examples Currently Under Review		
6623	Exempt-Summer Admin			Definition Currently Under Review	Examples Currently Under Review		
6625	Exempt Addtl Pay			Definition Currently Under Review	Examples Currently Under Review		
6690	Sev-Exempt			Definition Currently Under Review	Examples Currently Under Review		
6730	Shift Differential			Definition Currently Under Review	Examples Currently Under Review		
6801	Non-Exempt Base Pay			Definition Currently Under Review	Examples Currently Under Review		
6825	Non-Exempt Addtl Pay			Definition Currently Under Review	Examples Currently Under Review		

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Type	Natural Classification	Subcode Number	Subcode Name	Definition	Examples (not all inclusive)
Expense	Salaries and Wages	6826	Non-Exempt/Inconvenience Pay	Definition Currently Under Review	Examples Currently Under Review
		6830	Non-Exempt Overtime	Definition Currently Under Review	Examples Currently Under Review
		6890	Sev-Non-Exempt	Definition Currently Under Review	Examples Currently Under Review
	Staff Benefits	6900	Staff Benefits	Definition Currently Under Review	Examples Currently Under Review
		6901	Fringe Transfer	Definition Currently Under Review	Examples Currently Under Review
		6910	Benefit Credits	Definition Currently Under Review	Examples Currently Under Review
		6911	Aetna Med/Admin/Other Admin	Definition Currently Under Review	Examples Currently Under Review
		6912	Worker's Compensation	Definition Currently Under Review	Examples Currently Under Review
		6913	NYS Disability	Definition Currently Under Review	Examples Currently Under Review
		6914	Long Term Disability	Definition Currently Under Review	Examples Currently Under Review
		6915	Group Life	Definition Currently Under Review	Examples Currently Under Review
		6916	Dependent Life Insurance	Definition Currently Under Review	Examples Currently Under Review
		6917	Accident Insurance	Definition Currently Under Review	Examples Currently Under Review
		6918	Communication/Compliance	Definition Currently Under Review	Examples Currently Under Review
		6919	Dental and Admin Svcs	Definition Currently Under Review	Examples Currently Under Review
		6920	FICA Taxes	Definition Currently Under Review	Examples Currently Under Review
		6921	Vision & Hearing Care Plan	Definition Currently Under Review	Examples Currently Under Review
		6923	HSA	Definition Currently Under Review	Examples Currently Under Review
		6924	Emeriti Post Retirement Health Care	Definition Currently Under Review	Examples Currently Under Review
		6925	ENI	Definition Currently Under Review	Examples Currently Under Review
		6926	Grantor's Trust	Definition Currently Under Review	Examples Currently Under Review
		6930	Retirement	Definition Currently Under Review	Examples Currently Under Review
		6931	TIAA / CREF	Definition Currently Under Review	Examples Currently Under Review
		6933	Post Retirement Benefits	Definition Currently Under Review	Examples Currently Under Review
		6934	TCAT Employee Passes	Definition Currently Under Review	Examples Currently Under Review
		6935	Employee Flu Shots	Definition Currently Under Review	Examples Currently Under Review
		6939	Net Reserve Expense	Definition Currently Under Review	Examples Currently Under Review
		6940	Unemployment	Definition Currently Under Review	Examples Currently Under Review
		6961	Employee Tuit Rem	Definition Currently Under Review	Examples Currently Under Review
		6962	Dependent Tuit Rem-IC	Definition Currently Under Review	Examples Currently Under Review
		6963	Dependent Tuit Rem-Cash	Definition Currently Under Review	Examples Currently Under Review
		6971	Health Red/Ded	Definition Currently Under Review	Examples Currently Under Review
		6974	Long Term Disability	Definition Currently Under Review	Examples Currently Under Review
		6975	Life Red/Ded	Definition Currently Under Review	Examples Currently Under Review
		6976	Dependent Life Deduc	Definition Currently Under Review	Examples Currently Under Review
		6977	Accident Insurance	Definition Currently Under Review	Examples Currently Under Review
		6978	Vision & Hearing	Definition Currently Under Review	Examples Currently Under Review
		6979	Dental Red/Ded	Definition Currently Under Review	Examples Currently Under Review
	6980	Vacation Expense	Definition Currently Under Review	Examples Currently Under Review	
	6981	Medical Reserve Expense	Definition Currently Under Review	Examples Currently Under Review	
	6990	Pre-Allocation Benefits	Definition Currently Under Review	Examples Currently Under Review	
	6991	Post-Allocation Benefits	Definition Currently Under Review	Examples Currently Under Review	
Staff Benefit Chargebacks	9200	Staff Benefits	Definition Currently Under Review	Examples Currently Under Review	
	9210	Benefit Credits	Definition Currently Under Review	Examples Currently Under Review	
	9212	Worker's Compensation	Definition Currently Under Review	Examples Currently Under Review	
	9213	NYS Disability	Definition Currently Under Review	Examples Currently Under Review	
	9214	Long Term Disability	Definition Currently Under Review	Examples Currently Under Review	
	9215	Group Life	Definition Currently Under Review	Examples Currently Under Review	
	9216	Dependent Life	Definition Currently Under Review	Examples Currently Under Review	
	9217	Accident Insurance	Definition Currently Under Review	Examples Currently Under Review	
	9219	Dental Insurance	Definition Currently Under Review	Examples Currently Under Review	
	9220	FICA Taxes	Definition Currently Under Review	Examples Currently Under Review	
9221	Aetna	Definition Currently Under Review	Examples Currently Under Review		

Updated Subcode Listing as of 8.20.14

Type	Natural Classification	Subcode Number	Subcode Name	Definition	Examples (not all inclusive)		
Expense	Staff Benefit Chargebacks	9223	HSA	Definition Currently Under Review	Examples Currently Under Review		
		9224	Emeriti Post Retirement Health Care	Definition Currently Under Review	Examples Currently Under Review		
		9225	ENI	Definition Currently Under Review	Examples Currently Under Review		
		9226	Grantor's Trust	Definition Currently Under Review	Examples Currently Under Review		
		9230	Retirement	Definition Currently Under Review	Examples Currently Under Review		
		9231	TIAA / CREF	Definition Currently Under Review	Examples Currently Under Review		
		9233	Post Retirement Benefit	Definition Currently Under Review	Examples Currently Under Review		
		9234	TCAT Employee Passes	Definition Currently Under Review	Examples Currently Under Review		
		9235	Employee Flu Shots	Definition Currently Under Review	Examples Currently Under Review		
		9240	Unemployment	Definition Currently Under Review	Examples Currently Under Review		
		9260	Tuition Remission	Definition Currently Under Review	Examples Currently Under Review		
		9261	Employee Tuit Rem	Definition Currently Under Review	Examples Currently Under Review		
		9262	Dependent Tuit Rem-IC	Definition Currently Under Review	Examples Currently Under Review		
		9263	Dependent Tuit Rem-Cash	Definition Currently Under Review	Examples Currently Under Review		
		9280	Vacation	Definition Currently Under Review	Examples Currently Under Review		
		9281	Vision & Hearing	Definition Currently Under Review	Examples Currently Under Review		
		9290	Transfer Offset	Definition Currently Under Review	Examples Currently Under Review		
		Communication Services		7561	IC Phone Sys-Reg	Departmental Phone Charges	Charges to departments created by journal; distributes charges by individual lines
				7562	IC Phone Sys - Conf Calls	Operator assisted conference calls only	Syntella Conferencing, journals from Financial Svcs to charge departments for conference/operator assisted calls.
7563	Home Phone-Reimburse			Employee reimbursed expenses for business use of personal phone	See Definitions		
7567	Central Campus Sys			All Campus large phone bills - used by Dept 718 only	See Definitions		
7568	Internet/Cable Services			Cost related to internet/broadband/DSL/TV cable services	See Definitions		
7571	Cellular Charges			Cost related to cellular services; (including phone and iPad)	Phone and iPad charges, 3G/4G charges		
Cost of Sales		7170	Cost Of Sales	All expenses related to goods & services for resale	Textbooks, T-shirts, Materials used to produce a product(s) for resale, etc.		
		7172	Food Contractor	Food setup for Sodexo & Conference and Events only	Food, Paper and Plastic products		
		7199	Oracle Inventory/Cost Of Sales	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY		
Employee Recruiting		7461	Rec Travel IC Personnel Out	Travel expenses incurred by College employees related to recruiting faculty or staff-user code required in conjunction with this subcode	Transportation, accommodations, mileage and tolls. (with original itemized receipts)		
		7464	Rec Travel - Candidate In	Travel expenses incurred by individuals not employed by the college (prospective faculty or staff)-user code required in conjunction with this subcode	Transportation, accommodations, mileage and tolls. (with original itemized receipts)		
		7467	Rec Advertising	Fees for faculty and staff recruitment advertisements-user code required in conjunction with this subcode	Advertisements in media such as newspaper, television, radio or periodical (print or electronic)		
		7473	Rec Meals	Food and provision expenses related to recruiting individuals not employed by the college (prospective faculty or staff)-user code required in conjunction with this subcode	Food, beverages and other related items purchased for faculty/staff recruitment.		
		7476	Moving Expenses	Freight and travel for an employee and family during relocation-user code required in conjunction with this subcode	Transportation of household goods, equipment, books, etc., travel transportation, lodging, meals, expenses within relocation agreement		
		7479	Rec Legal/Recruiters/Prof svcs	Fees and incidental charges for professional, legal and recruiting services-user code required in conjunction with this subcode	Lawyers, recruiting firms, labor relations, background checks		
General Institutional Expenses		7511	Internal Mail Processing	Mail Charges from Mail Services department	Journals submitted by Mail Services/Print Media Services for bulk mailing		
		7512	Automobile Reimbursement	Reimbursement for use of personal vehicle for college business. This subcode replaces subcode 7423.	Non Travel Related Mileage (i.e. local mileage)		

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Type	Natural Classification	Subcode Number	Subcode Name	Definition	Examples (not all inclusive)
Expense	General Institutional Expenses	7514	Advertising	All advertising other than employee recruiting	Magazine & newspaper advertisements, radio and TV programs, promotional materials
		7516	Dues & Memberships	Dues or membership fees for college or professional associations or organizations	EACUBO, NACUBO, HEUG, ORACLE, SHRMTTC, annual accreditation membership, CFA, AAA, AGB
		7518	Subscript/Books	Periodicals, subscriptions and books	Journals and other periodicals; including web and electronic subscription fees, newspapers and magazines. Does not include software subscriptions.
		7519	Taxes/Licenses/Permits	Non-software related licenses, institutional taxes	County and Town land tax, building permits, notary licenses
		7520	AP/AR Discounts	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY
		7521	Laundry	Cleaning of linens, clothing, uniforms and other materials. Student laundry rooms	Lab clothing and linens, athletics uniforms, patrol officer/public safety uniforms, catering linens, health center linens and clothing/uniforms, all student laundry operations.
		7522	Cash Over & Short	Used for any disparity between the actual amount of cash at hand, and the beginning amount of cash plus the cash receipts for the day.	See Definitions
		7523	M/C-Visa Fees	Credit Card Fees	Credit Card Fees
		7524	Indirect Cost	GRANTS ONLY	GRANTS ONLY
		7525	Cost Sharing	GRANTS ONLY	GRANTS ONLY
		7526	Overtime Meals	Approved meals provided for employees working non-routine overtime	Commencement, Facility weather-related overtime
		7527	Financial/Banking Services	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY
		7528	Audio-Visual	Conference and Event Services use for chargebacks to departments for audio/visual services. Departmental use for CD/DVD/Film.	See Definitions
		7529	Facilities Provided Services	Chargebacks for services provided by Facilities	Journals for chargebacks for Facility Services
		7530	Bank Errors	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY
	7531	Chapel Disbursement	Allocation for Religious Community	See Definitions	
	7532	Accretion Expense	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
	Insurance Premiums	7501	Insurance Premiums	Property and Casualty Insurance - For use by Risk Management only	See Definitions
		7502	Stdt Ins Pymts	Student Health Insurance payments only	Student Health Insurance , International Study Abroad Student Health Insurance
		7504	Insurance Deductibles	Insurance Deductibles - For use by Dept 861 Only	See Definitions
	Living Expenses	7751	Room	Expenses related to on campus room charges	See Definitions
		7752	Board/Meal Passes	Expenses related to board charges	Recess Meals, Suzuki Board Plan, RA/RD Board, Summer Music Academy Board. Student recruiting meals should use subcode 7493 (On Campus Visitor Meal Passes)
7753		Living Allowances	Room and Board allowances for Resident Directors, Resident Assistants, and other visiting counselors living on campus such as Summer Music Academy	See Definitions	
Meals & Entertainment	7492	Meals & Entertainment (non-travel)	Non event related food & meal purchases, business meetings/engagements (IC personnel accompanying guest(s).) Not to include overtime meals.	Student organization meals, theatre tickets, alumni dinners, food at mandatory student training sessions.	
	7493	On Campus Visitor Meal Passes	See Subcode Name	Admissions Visitor Meals, Athletic Recruitment Meals	
	7494	Special Events	Expenses related to scheduled gatherings on or off campus. To include food & beverages only. Rental charges and other costs related to the event should not be charged in this subcode unless charges are not itemized on the invoice.	College catering charges, Network Nights, alumni receptions, retirement receptions (on campus), employee service recognition, departmental retreats or advances	
Postage	7350	Postage	All postage costs	Stamps, certified/registered mail fees, FedEx, UPS	
Printing and Duplicating Services	7361	Internal Print & Dup	All costs associated with jobs performed by the college printing department including composition, typesetting, and binding	Postcards, promotional materials, posters, coursework materials, invitations, photocopies, IC View, Duplicating Chargeback expense	

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Expense	Printing and Duplicating Services	7362	External Print & Dup	All costs associated with publication jobs performed by external print shops	Staples printing, Kinkos, outside vendors.
	Professional Services	7631	Temporary Help	Temporary employment agencies that supply temp personnel at a published hourly/daily rate	London Casual Labour, Kelly, Manpower
		7632	Entertainers	Contractual obligation for professional and instructional services related to entertainers	Musicians, dancers or entertainers
		7633	Audit	Contractual obligation for professional services related to auditors	Annual audit fees from external auditors; London audits
		7634	Legal	Contractual obligation for professional services related to lawyers	H1-B visas, legal services, ethics investigations, employment legal services
		7636	Consultants	Contractual obligation for professional and instructional services related to consultants	Educational consulting, database consulting, event management fees, communication/public relations.
		7637	Guest Lecturers	Fees for guest lecturers and speakers	Expenses paid for by contract for lecturer/speaker; non-employee
		7638	Honorariums	Honoraria for lecturer or speaker in lieu of stipulated payments for services	Payment not required by contract; non-employee (Honorariums should not be paid through gift cards). Payment needs to be generated through AP system.
		7640	Accompanists	Payment to non IC personnel musicians to accompany faculty and staff	Musicians, Non Staff & Faculty Accompanists
		7641	Photographers	Professional services provided by photographer/videographer	Videographers, Photographers
		7642	Master/Student Teacher Support	Payments to Schools/Institutions for student teacher support	Student Teacher support
		7643	London Instruction	Journals of expenses related to London Instruction	Financial Services journals
		7644	Other Contracted Svc	All professional services that don't fall into the other professional services categories.	OIP Affiliated Student services, ACE (Access to College Ed), Suzuki Institute contracts, Library resource sharing contracts, Longview Shuttle Service, Accreditation reviews, Student Bus Passes, Non Athletic Competition/Entry Fees
		7645	Training (Non-travel)	Training related professional services; non-travel related	Webinars, online courses
		7646	External Mail Processing	Expenses related to mail processing off-campus	FUSE, ICView, Admission's search and President's office mailings
		7647	London Staff	Journals of expenses for payments for London Staff	Financial Services journals
		7648	Stipends	Research related expenses for participants	CSTEM Experiential Learning, Clinicals
		7651	Athletic Officials	Fees for umpires, referees, game crews, judges, officials. This subcode replaces subcode 7440.	See Definitions
		7652	Unitrust Payment	Quarterly payment from annuity - For accounting use only	See Definitions
		7655	London Center Benefits	Journals of expenses for payments for London Staff Benefits	Financial Services journals
		7656	Hosted Computer Software Support and Licensing	Externally hosted computer contracts (cloud based), websites and software, including fees.	This is not meant for software purchases installed locally.
		7657	Non-Hosted (Local) Computer Software Support	Service/support for non-hosted software, including annual license fees for software run on Ithaca College servers or machines	Oracle, Ellucian, Microsoft Campus Agreement, Microsoft Premier Support Agreement, IPSwitch MOVEit, CBORD2
		7660	Reimbursed Exp-Prof	Travel and incidental expenses for Non-IC personnel. IC student related expenses should be charged elsewhere.	Reimbursable travel, lodging, mileage, meals and incidentals.
	Rentals and Lease Payments	7582	Computer Rentals/Leases	Cost associated with renting or leasing computers	Technology Renewal
		7583	Equipment Rentals/Leases	Cost associated with renting or leasing equipment (not computer or transportation equip)	See Definitions
		7584	Transportation Equip Rentals/Leases	Cost associated with transportation equip rentals/leases (not travel related rental car or college car expenses)	Ambulatory services, golf carts for events
		7586	Facility Rentals/Leases	Cost associated with renting or leasing building/facility	For office, warehouse and other space; includes facilities usage fees for conf/meetings

Updated Subcode Listing as of 8.20.14

Type	Natural Classification	Subcode Number	Subcode Name	Definition	Examples (not all inclusive)
Expense	Rentals and Lease Payments	7587	Other Rentals/Leases	Cost associated with renting or leasing not otherwise included in other rental subcodes	
		7599	Amortization of Leasehold	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY
	Repairs and Maintenance	7611	R & M Buildings	All non capital costs related to repair and maintenance of buildings (including service agreements)	Paint, wall hangings/units, overhead bins, mirrors, electrical work, insulation, windows, flooring/tiles, door handles, shelves, supplies and tools for repairs.
		7612	R & M Grounds	All non capital costs related to repair and maintenance of grounds (including service agreements)	Stone, gravel, sand, asphalt patch, road paint.
		7613	R & M Equipment	All non capital costs related to repair and maintenance of equipment (including service agreements)	Printer repair/parts, copier repair/parts, appliance repair/parts, instrument repair/parts, Tech Ops (Comm) parts/repairs, fitness equipment repairs/parts, athletic equipment repairs, fire equipment repair and inspections.
		7614	R & M Furniture	All non capital costs related to repair and maintenance of furniture (including service agreements)	Upholstery, fabric, blinds
		7615	R & M Vehicles	All non capital costs related to repair and maintenance of vehicles (including service agreements)	Vehicle repair, hoses, pipes, seals, mufflers, radiators, wheel alignments, brakes
		7616	R & M Heating Plants	All non capital costs related to repair and maintenance of heating plants (including service agreements)	HVAC & Plumbing supplies, refrigeration, boiler repair/supplies, chillers, water heaters.
		7617	R & M Vandalism	All non capital costs related to repair and maintenance caused by vandalism	Upholstery, fire alarm repair or replacement, painting material/labor for signs or walls.
		7618	R & M Commun Equipt	All non capital costs related to repair and maintenance of communication equipment (including service agreements)	Phone cables/adaptors/material for repair or maintenance, public safety communication device maintenance/repair, batteries
		7619	R & M Technology	All non capital costs related to repair and maintenance of Technology (including service agreements)	Server repair and maintenance, Computer repair and maintenance, Switches, Routers
	Supplies	7300	Procard Clearing Account	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY
		7311	Instruct & Lab Supply	Supplies Related to coursework and Research	Chemicals, glassware, solvents, instruction manuals, items specific to HSHP labs
		7319	Office Supplies	Regularly replenished supplies that are necessary for office use	Toner/ink cartridges, printer paper, staples, pens, notebooks, envelopes, desk items, etc.
		7321	Facilities Supplies	Supplies used in the routine cleaning and maintenance of building and grounds	chemicals, bottles, bathroom supplies, filters, parts for small repairs
		7327	Uniforms	Linens, uniforms and clothing for department use and athletic events, non-research/non-medical and includes personal protective equipment.	Athletic Jersey's, Steel Toe Boots, Mechanic protective clothing, branded clothing that is required for wear at college events (on and off campus)
		7329	Software License Purchase	Non-Hosted software for which we own the license (one-time license). Non-hosted annual license fees should not be charged here (use 7657).	Adobe Acrobat Pro, Visio, including "Shrink wrapped" software that does not have an annual fee
		7333	Athletic Equipment	Athletic Equipment	Shoulder pads, balls, nets, tape, etc.
		7334	Dramatic Productions	For Theatre Productions Only	Lighting, set-building supplies, costumes, sound, scenery.
		7335	Other Supplies	Operational supplies not specified in one of the aforementioned subcodes	Diploma folders, promotional materials provided for events such as admissions, keys, recognition gifts for non IC personnel and students purchased from the bookstore, do not put chairs, desks, etc. in this subcode
		7336	Fuel Purchases	Fuel Purchases to run College Vehicles	Diesel and Gasoline
	Travel - IC Faculty, Staff, & Students	7400	Travel Advances	For Financial Services use only	For Financial Services use only
		7401	Student Org Cash Advances	For Financial Services use only	For Financial Services use only
	7405	Other Advances	For Financial Services use only	For Financial Services use only	
	7411	Instructional Travel	All travel expenses related to the non-conference training, seminars and workshops	Transportation, accommodations , meals, etc. (with original itemized receipts), includes mileage, rental cars, and gas.	
	7412	Development Travel	All travel expenses related to the Division of Institutional Advancement development travel	Transportation, accommodations , meals, etc. (with original itemized receipts), includes mileage, rental cars, and gas.	

Updated Subcode Listing as of 8.20.14

Type	Natural Classification	Subcode Number	Subcode Name	Definition	Examples (not all inclusive)	
Expense	Travel - IC Faculty, Staff, & Students	7413	Conf & Prof Meetings	All travel expenses related to IC personnel traveling for Conferences and Meetings	Faculty and Staff Development Travel, NACUBO conferences, EACUBO, transportation, accommodations, meals while traveling.	
		7414	Admissions Travel	All travel expenses related to the recruitment of students	Transportation, accommodations , meals, etc. (with original itemized receipts), includes mileage, rental cars, and gas.	
		7415	General Admin Travel	Travel that does not fit into one of the other travel subcodes	Transportation, accommodations , meals, etc. (with original itemized receipts), includes mileage, rental cars, and gas.	
		7416	Student Travel	All travel expenses related to student programs (non athletic)	Transportation, accommodations , meals, etc. (with original itemized receipts), includes mileage, rental cars, and gas.	
		7418	Research Travel	All travel expenses related to a trip undertaken for research purposes only	Transportation, accommodations , meals, etc. (with original itemized receipts), includes mileage, rental cars, and gas.	
		7421	College Car	Only costs associated with use of college vehicles (not rental cars)	Fees assessed by Facilities for use of college cars; should not include rental vehicles (use travel subcode). Vehicles rented for extended periods of time that are not used for Travel should use subcode 7584.	
		7422	Gasoline	Costs for fuel/gas only; during travel for college or with college car	Fees assessed by Facilities for fuel in college cars or expenses for fuel while traveling	
		7430	Athletic Recruiting	Travel costs related to Athletic recruiting of potential student athletes	Lodging, Meals, Transportation. Meal passes for on campus visits should not be charged to this account, rather should be charged to 7493 (On Campus Visitor Meal Passes).	
		7442	Athletic Meals	Athletics Only - Meals during travel	See Definitions	
		7444	Athletic Lodging	Athletics Only - Lodging during travel	See Definitions	
		7446	Athletic Transportation	Athletics Only - Transportation during travel	See Definitions	
		7448	Spring Trip Travel	Athletics Only - Spring Trip Travel	All travel expenses related to Spring Break trips for Athletics	
		Utility Services	7551	Gas	Utility - Gas	Utility - Gas
			7553	Electricity	Utility - Electricity	Utility - Electricity
7555	Water		Utility - Water	Utility - Water		
Small Equipment	8100	Small Equip/Furniture<\$2000	Equipment or furniture that is not capitalized which costs less than \$2,000. Excludes computer equipment.	Desk chairs, furniture, printer stands, musical instruments		
	8130	Technology Hardware <\$5000	Computers and related peripherals which are not capitalized which when purchased separately would individually cost less than \$5,000	Modems, printers, scanners, computers, keyboards, monitors, hard drives, tablets, TVs, and iPads.		
Other Chargebacks	9400	Insurance	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY		
	9510	Printing & Duplicating Chargebacks	This line item is the application of costs from one internal business unit to another	Printing & Duplicating		
	9512	Mail Svcs Chargebacks	This line item is the application of costs from one internal business unit to another	Mail Services		
	9514	Copier Fleet Chargebacks	This line item is the application of costs from one internal business unit to another	Copier Fleet Chargebacks (used by dept 823)		
	9520	Facilities Chargebacks	This line item is the application of costs from one internal business unit to another	This is only used in Facilities		
	9530	Technology Chargebacks	This line item is the application of costs from one internal business unit to another	Used by ITS only, tech renewal upgrades		
	9540	Conf & Events Svcs Chargebacks	This line item is the application of costs from one internal business unit to another	This is only used in Conference & Events Svc		
	9550	Campus Store Chargebacks	This line item is the application of costs from one internal business unit to another	This is only used in Campus Store		
	9560	Campus Telephone Chargebacks	This line item is the application of costs from one internal business unit to another	Campus Telephone		
	9590	Other Expense Credit	This line item is the application of costs from one internal business unit to another	Sodexo, Career Services MBTI, Ithacan Advertisements		
	9598	Financial Svcs Deferrals	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY		

Updated Subcode Listing as of 8.20.14

Type	Natural Classification	Subcode Number	Subcode Name	Definition	Examples (not all inclusive)	
Expense	Other Chargebacks	9599	For Oracle Load	FOR BUDGET OFFICE USE ONLY	FOR BUDGET OFFICE USE ONLY	
		9601	For Oracle Load-Budget	FOR BUDGET OFFICE USE ONLY	FOR BUDGET OFFICE USE ONLY	
	Miscellaneous (Budget use only)	7690	Miscellaneous	BUDGET USE ONLY	BUDGET USE ONLY	
	Mandatory Transfers	7770	Extraordinary Loss	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7771	Debt Service	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7775	Perkins Tfr	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7776	Swap Agreement	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7781	Quasi Endowment Tfr	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7782	Plant-Unrest Transfer	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7784	SEOG tfr	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7785	Endowment Transfer	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7786	Restricted Transfer	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7787	Loan Transfer	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7790	Depreciation Expense	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
		7791	Interest Paid	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY	
			7792	Amortization of Discount on Bonds Payable	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY
	Capital Acquisitions		8300	Capital Eqpt>\$2000	Definition Currently Under Review	Examples Currently Under Review
			8302	5 yr equip > \$2000	Definition Currently Under Review	Examples Currently Under Review
			8310	Vehicles	Definition Currently Under Review	Examples Currently Under Review
			8320	Musical Inst	Definition Currently Under Review	Examples Currently Under Review
			8330	Computer Hardware	Definition Currently Under Review	Examples Currently Under Review
	Library and IRC Acquisitions		8400	Library Acquisitions	Definition Currently Under Review	Examples Currently Under Review
			8450	Serials	Definition Currently Under Review	Examples Currently Under Review
			8460	Films	Definition Currently Under Review	Examples Currently Under Review
			8470	Binding	Definition Currently Under Review	Examples Currently Under Review
	Major Construction and Renovations		8710	Architectural Fees	Definition Currently Under Review	Examples Currently Under Review
			8711	Reimbursables	Definition Currently Under Review	Examples Currently Under Review
			8720	Const Contracts	Definition Currently Under Review	Examples Currently Under Review
			8730	Other Prof Fees	Definition Currently Under Review	Examples Currently Under Review
			8740	Landscaping	Definition Currently Under Review	Examples Currently Under Review
			8750	Site Work	Definition Currently Under Review	Examples Currently Under Review
			8770	Land Purchase	Definition Currently Under Review	Examples Currently Under Review
			8780	Building Purchase	Definition Currently Under Review	Examples Currently Under Review
	(Accounting use only)		7535	Gain in CARO valuation	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY
			7600	Prorate	FOR ACCOUNTING USE ONLY	FOR ACCOUNTING USE ONLY