

Expense (Class 2) Subclass Listing

<u>SC</u>	<u>Subclass Title</u>
10	UNDERGRADUATE STUDENT WAGES
11	ACADEMIC SALARIES
12	STAFF SALARIES
13	GRADUATE ASSISTANT TAXABLE
14	POST DOC SALARIES
15	PENSIONS-DIRECT
18	SALARY ALLOCATION CHARGE
19	SALARY ALLOCATION CREDIT
20	FRINGE BENEFITS
21	RETIREMENT
22	SOCIAL SECURITY
23	UNEMPLOYMENT COMPENSATION
24	WORKERS COMPENSATION
25	PENSIONS-WIDOWS
26	STIPENDS-FELLOWS/TRAINEES
27	HEALTH ALLOWANCE
28	MEALS/ROOM LIEU OF WAGES
29	FRINGE BENEFITS
30	CONSULTANT & PROFESSIONAL SERVICES AND TRAVEL
31	PURCHASES-RESALE OR INVENTORY
32	RECHARGE CENTER ACTIVITY
34	CONSUMABLE SUPPLIES AND MATERIALS
35	OTHER EXPENSES
36	TRAVEL
37	POWER PLANT PURCHASES
38	SUBCONTRACT
39	ALTERATIONS & RENOVATIONS
40	COMPUTER SERVICES
41	PATIENT CARE COSTS
42	GRADUATE TUITION/SCHOLARS-FELLOWS (Class 12)
43	UNDERGRADUATE SCHOLARSHIP/TUITION (Class 12)
44	TUITION REMISSION FOR TEACHING AND RESEARCH ASSISTANTS
45	EMPLOYEE TUITION/REMISSION
46	SPECIAL SALARIES AND FRINGES
47	MATERIALS (USED BY PHYSICAL FACILITIES ONLY)
48	PROFESSIONAL LIABILITY-MEDICAL SCHOOL
49	SERVICE CONTRACTS (USED BY PHYSICAL FACILITIES ONLY)
50	COST SHARING, OTHER THAN EQUIPMENT AND OVERHEAD
51	OVERHEAD/OTHER INSTITUTIONS (Class 12) ONLY
53	COST SHARING-COLLEGE WORK STUDY
55	OVERHEAD/69 FUNDS (Class 22)
56	STUDY ABROAD
57	ANIMAL EXPENSES
59	SPECIAL ALLOWANCES

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<u>SC</u>	<u>Subclass Title</u>
60	COST SHARING EQUIPMENT
61	CAPITALIZED BUILDING
62	FIXED EQUIPMENT OVER \$5,000
63	EQUIPMENT MOVEABLE
64	EQUIPMENT MOTOR VEHICLES
65	LIBRARY ACQUISITIONS
66	BOOKS AND CONTINUATIONS
67	BINDINGS (FOR LIBRARIES ONLY)
68	TIP DISTRIBUTION
69	RECORDINGS FOR LIBRARIES
70	LAND IMPROVEMENTS
71	LAND (LAND PLANT FUND ONLY)
73	BUILDING
78	GOVERNMENT FIELD EXPENSE
81	EXPENSE CREDITS (CLASS 12 ONLY) NOT ALLOWED FOR USE ON RECEIPT VOUCHERS
82	COST SHARING-OVERHEAD INCOME (Class 22) ONLY
83	OVERHEAD
85	BEGIN AND ENDING INVENTORY (Class 12)
86	RESERVED - UNAVAILABLE
87	UNASSIGNED – RESERVED
88	FISCAL ADMINISTRATIVE CREDITS (Class 12) ONLY
89	CONTINGENT
90	STUDENT ORGANIZATION FUND
91	ALLOCATION BETWEEN DEPARTMENT AND FUNDS
92	ALLOCATION BETWEEN DEPARTMENTS
93	PRORATED CHARGES-REGULAR (Class 12)
94	TUITION ALLOCATIONS
95	MANDATORY TRANSFERS
96	NON-MANDATORY TRANSFERS
97	AVAILABLE IN RESERVE
98	TRANSFERS & ALLOCATIONS (Medical School)
99	OFFSET