

Expenditure Type List of Values

Field Definition

Field Name	Description
Expenditure Type	Subcategory classification of budgets, encumbrances, and expenditures. For major category classifications, see the field definition document for Expenditure Category.

Select one of the following values for the Expenditure Type field:

Value	Description
AGC Agency Fees	AGENCY – System generated charges for facilities and administration for agency awards.
AGC Manual Agency Fees	AGENCY – Manual charges for facilities and administration of agency awards. Manual charges are entered through a usage batch.
AGC Override Manual Agency Fees	AGENCY – Manual charges for facilities and administration of agency awards. Manual charges are entered through a usage batch. Charges to this expenditure type will override the nightly indirect cost calculation.
ALT Alteration and Renovation	ALTERATION – Work required for changing the interior arrangement or other physical characteristics of an existing facility or structure or installed equipment so that it may be more effectively utilized or adapted to a changed use as a result of requirements of a project.
ALT Unallocated Alt and Renov	ALTERATION – The amount budgeted within the major Alterations and Renovations that is not allocated to a minor category.
BUD Undistributed Budget	BUDGET – Budgets that are undistributed.
CFR Conf Registration Fees	CONFERENCE – Conference registration fees.
CFR Food Services	CONFERENCE – Conference or training food and beverage services.
CFR Meeting Expenses	CONFERENCE – Conference or training meetings.

CFR Membership Fees	CONFERENCE –Membership fees associated with conferences or training.
CFR Staff Training Fees	CONFERENCE – Staff training fees associated with conferences or training.
CFR Subscription Services	CONFERENCE –Conference- or training-related subscription fees.
CFR Unallowable Conf Training	CONFERENCE – Costs relating to conferences or training that the sponsor will not pay for or allow.
CFR Unalloc Conf and Training	CONFERENCE – Amount budgeted under the major category of Conferences and Training but is not allocated to a minor category.
CSO Cost Share Supplies	COST SHARING (OTPS) – Supply costs committed by SUNY.
CSO Cost Share Other	COST SHARING (OTPS) – Other costs committed by SUNY.
CSO Cost Share Unrec F and A	COST SHARING (OTPS) – Unrecovered facilities and administrative costs committed by SUNY. This expenditure type is excluded from the Long Form F & A rate development process.
CSO Cost Share F and A	COST SHARING (OTPS) – Facilities and administrative costs committed by SUNY. This expenditure type is excluded from the Long Form F & A rate development process.
CSO Cost Share 3rd Prty InKind	COST SHARING (OTPS) – A noncash contribution for which a cash value can be determined (e.g., volunteer services, third party salary (not RF or SUNY Salary) and equipment from a third party, supplies, and real property). This expenditure type is excluded from the Long Form F & A rate development process.
CSO Cost Share Travel	COST SHARING (OTPS) – Travel costs committed by SUNY.
CSO Cost Share Tuition and Fee	COST SHARING (OTPS) – SUNY’s cost for tuition and fees related to educational assistance. This expenditure type is excluded from the Long Form F & A rate development process.
CSO Cost Share Volunteers	COST SHARING (OTPS) – Unpaid service provided by SUNY.

CSO Cost Share Equipment	COST SHARING (OTPS) – Equipment costs committed to by SUNY. This expenditure type is excluded from the Long Form F & A rate development process.
CSO Misc	COST SHARING (OTPS) – Miscellaneous expenses committed by SUNY.
CSO Override Cost Shar F and A	COST SHARING (OTPS) – Facilities and administrative costs committed by SUNY. Charges to this expenditure type will override the nightly indirect cost calculation. This expenditure type is excluded from the Long Form F & A rate development process.
CSO Subawards above 25000	COST SHARING (OTPS) – Cost sharing of subawards above \$25,000. This expenditure type is excluded from the Long Form F & A rate development process.
CSO Subawards first 25000	COST SHARING (OTPS) – Cost sharing of subawards up to and including \$25,000.
CSS Cost Share Sal Regular	COST SHARING – Unpaid personal service of a regular salaried SUNY employee who are not compensated directly by award funds.
CSS Cost Share Sal Grad	COST SHARING – Unpaid personal service of a SUNY graduate student who is not compensated directly by award funds.
CSS Cost Share Fringe Benefits	COST SHARING – Fringe benefit costs committed by SUNY.
CSS Cost Share Sal Undergrad	COST SHARING – Unpaid personal service of a SUNY undergraduate student who is not compensated directly by award funds.
CSS Cost Share Sal Summer	COST SHARING – Unpaid personal service of a SUNY summer employee who is not compensated directly by award funds.
EQP Commun Equip	EQUIPMENT – Communication equipment. Cost must be \$5,000 or more.
EQP Commun Equip Lease Purch	EQUIPMENT – Communications equipment that is under lease purchase. Cost must be \$5,000 or more.

EQP Fabricated Equipment	EQUIPMENT-Fabricated (developed) at the campus that needs to be charged to an award. Cost must be \$5,000 or more.
EQP Furniture	EQUIPMENT – Equipment classified as furniture. Cost must be \$5,000 or more.
EQP Furniture Lease Purchase	EQUIPMENT – Furniture under lease purchase. Cost must be \$5,000 or more.
EQP Heavy Equip	EQUIPMENT – Heavy equipment being purchased. Cost must be \$5,000 or more.
EQP Heavy Equip Lease Purch	EQUIPMENT – Heavy equipment under lease purchase. Cost must be \$5,000 or more.
EQP IT Equip Other	EQUIPMENT – Information technology equipment that is not classified in another minor category. Cost must be \$5,000 or more.
EQP IT Equip Other Lease Purch	EQUIPMENT – Information technology equipment under lease purchase that is not classified in another minor category. Cost must be \$5,000 or more.
EQP IT Printers	EQUIPMENT – Information technology printers being purchased. Cost must be \$5,000 or more.
EQP IT Printers Lease Purch	EQUIPMENT – Information technology printers under lease purchase. Cost must be \$5,000 or more.
EQP Library Audio Materials	EQUIPMENT – Any library audio materials. Cost must be \$5,000 or more.
EQP Library Books	EQUIPMENT – Library books. Cost must be \$5,000 or more.
EQP Library Doc Deliv Interlib	EQUIPMENT – Equipment used for interlibrary document delivery. Cost must be \$5,000 or more.
EQP Library Elect Resources	EQUIPMENT – Electronic library equipment resources. Cost must be \$5,000 or more.
EQP Library Hardware	EQUIPMENT –Library hardware. Cost must be \$5,000 or more.
EQP Library Serials	EQUIPMENT – Library periodicals or journals. Cost must be \$5,000 or more.
EQP Library Software	EQUIPMENT – Library software. Cost must be \$5,000 or more.
EQP Medical Equip	EQUIPMENT – Medical equipment purchased. Cost must be \$5,000 or more.
EQP Medical Equip Lease Purch	EQUIPMENT – Medical equipment under lease purchase. Cost must be \$5,000 or more.

EQP Office Equip	EQUIPMENT – Office equipment. Cost must be \$5,000 or more.
EQP Office Equip Lease Purch	EQUIPMENT – Office equipment that is under lease purchase. Cost must be \$5,000 or more.
EQP Other Equip	EQUIPMENT – Any other equipment with a cost of \$5,000 or more.
EQP Other Equip Lease Purch	EQUIPMENT – Any office equipment that is under lease purchase with a cost of \$5,000 or more.
EQP PCs	EQUIPMENT – Personal computers purchased and cost \$5,000 or more.
EQP PCs Lease Purch	EQUIPMENT – Personal computers under lease purchase. Cost must be \$5,000 or more.
EQP Print Equip	EQUIPMENT – Printing equipment. Cost must be \$5,000 or more.
EQP Print Equip Lease Purch	EQUIPMENT – Printing equipment under lease purchase. Cost must be \$5,000 or more.
EQP Research Equip	EQUIPMENT – Equipment usable only for research, medical, scientific, or other technical project activities. Cost must be \$5,000 or more.
EQP Sponsor Defined Equip	EQUIPMENT – Equipment defined by the sponsor, required for the project, and cost must be less than \$5,000.
EQP Unallocated Equipment	EQUIPMENT – Equipment budgeted under major equipment but not allocated under a minor category. Cost must be \$5,000 or more.
EQP Unallowable Equip	EQUIPMENT – Equipment purchases that the sponsor will not pay for or allow. Cost must be \$5,000 or more.
EQP Vehicles	EQUIPMENT – Vehicles purchased that are project-related. Cost must be \$5,000 or more.
EQP Vehicles Lease Purch	EQUIPMENT – Vehicles under lease purchase that are project-related. Cost must be \$5,000 or more.
FAC F and A Costs	FACILITIES AND ADMINISTRATION COSTS – Facilities and administration costs (i.e., indirect costs).
FAC Manual F and A Costs	FACILITIES AND ADMINISTRATION COSTS – Manual charges for facilities and administration costs (i.e., indirect costs).

FAC Override Manual F and A	FACILITIES AND ADMINISTRATION COSTS – Manual charges for facilities and administration costs (i.e., indirect costs). Charges to this expenditure type are not included in the nightly indirect cost base calculation.
FAC Override SUNYSUB F and A	FACILITIES AND ADMINISTRATION COSTS – Manual charges for facilities and administration costs (i.e., indirect costs) that need to be charged based on the first 25,000 of expenses that were charged on a subproject to another SUNY Campus Location. Charges to this expenditure type are not included in the nightly indirect cost base calculation.
FBG Fringe Benefits Grad	FRINGE BENEFITS (GRADUATE) – Fringe benefit expenses for a graduate student.
FBG FB Grad Unallowable	FRINGE BENEFITS (GRADUATE) – Graduate student fringe benefit expenses that the sponsor will not pay for or allow.
FBG Unallocated FB Grad	FRINGE BENEFITS (GRADUATE) – Graduate student fringe benefit expenses not allocated under a minor category.
FBG FB Manual Grad	FRINGE BENEFITS (GRADUATE) – Manually calculated graduate student fringe benefit costs.
FBI Fringe Benefits IFR	FRINGE BENEFITS (IFR) – Costs relating to fringe benefits for income fund reimbursable expenses.
FBI FB IFR Payments	FRINGE BENEFITS (IFR) – Income fund reimbursable expenses paid to affiliated institutions (i.e., nonSUNY institutions).
FBI FB Manual IFR	FRINGE BENEFITS (IFR) – Manual costs relating to fringe benefits for income fund reimbursable expenses.
FBI Unallocated FB IFR	FRINGE BENEFITS (IFR) – Budgets relating to fringe benefits for income fund reimbursable expenses but not allocated under a minor category.
FBP Fringe Benefits Postdoc	FRINGE BENEFITS (POSTDOCTORAL) – Fringe benefit expenses for a postdoctoral employee.

FBP Manual FB Postdoc	FRINGE BENEFITS (POSTDOCTORAL) – Manually calculated postdoctoral employee fringe benefit costs.
FBR Fringe Benefits Regular	FRINGE BENEFITS (REGULAR) – Costs relating to fringe benefits for regular employees.
FBR FB Manual Regular	FRINGE BENEFITS (REGULAR) – Manually calculated costs relating to fringe benefits for regular employees.
FBR Unallocated FB Regular	FRINGE BENEFITS (REGULAR) – Regular employee fringe benefit budgets not allocated under a minor category.
FBS Fringe Benefits Summer	FRINGE BENEFITS (SUMMER) – Fringe benefit costs for summer only employees.
FBS Non RF FICA	FRINGE BENEFITS (SUMMER) Used for Non RF employee processing – FICA expense to grant.
FBS Non RF Medicare	FRINGE BENEFITS (SUMMER) Used for Non RF employee processing – Medicare expense to grant.
FBS Unallocated FB Summer	FRINGE BENEFITS (SUMMER) – Summer only employee fringe benefit budgets not allocated under a minor category.
FBS FB Manual Summer	FRINGE BENEFITS (SUMMER) – Manually calculated costs relating to fringe benefits for summer only employees.
FBU Fringe Benefits Undergrad	FRINGE BENEFITS (UNDERGRADUATE) – Fringe benefit costs for undergraduate student employees.
FBU FB Manual Undergrad	FRINGE BENEFITS (UNDERGRADUATE) – Manually calculated costs relating to fringe benefits for undergraduate students.
FBU Unallocated FB Undergrad	FRINGE BENEFITS (UNDERGRADUATE) – Undergraduate student employee fringe benefit expenses not allocated under a minor category.
FPS Americorp Regular	FELLOWS & PARTICIPANT SUPPORT – Compensation to regular Americorp volunteers.
FPS Americorp Student	FELLOWS & PARTICIPANT SUPPORT – Compensation to Americorp volunteers who are in a student status.

FPS Fellow Insurance	FELLOWS & PARTICIPANT SUPPORT – Expenditures for health care coverage for fellows and, if applicable. their dependents
FPS Fellowships	FELLOWS & PARTICIPANT SUPPORT – Fellowship stipend payments.
FPS FICA Expense	FELLOWS & PARTICIPANT SUPPORT – FICA costs for fellows.
FPS IFR Stipends	FELLOWS & PARTICIPANT SUPPORT – Fellowship stipends relating to income fund reimbursable expenses.
FPS Medicare Expense	FELLOWS & PARTICIPANT SUPPORT – Medicare costs for fellows.
FPS Participant Depend Allow	FELLOWS & PARTICIPANT SUPPORT – Participant dependent allowances related to the project.
FPS Participant Support	FELLOWS & PARTICIPANT SUPPORT – Costs associated with fellow and participant support.
FPS Participant Support Hourly	FELLOWS & PARTICIPANT SUPPORT – Costs associated with hourly participant support.
FPS Participant Travel	FELLOWS & PARTICIPANT SUPPORT – Costs for fellow and participant travel.
FPS Unalloc Fellows Part Sup	FELLOWS & PARTICIPANT SUPPORT – Unallocated costs associated with fellow and participant support.
GNS Accessory Instruction	GENERAL SERVICES – Costs related to accessory instruction.
GNS Accounting and Auditing	GENERAL SERVICES – Costs relating to bookkeepers, auditors, and accountants.
GNS Advertising Services	GENERAL SERVICES – Costs for print, videotape, radio, television, or other media services.
GNS Animal Care	GENERAL SERVICES – Costs for general animal care.
GNS Architects	GENERAL SERVICES – Costs for outside architect services related to the project.
GNS Banking	GENERAL SERVICES – Costs for general banking services.
GNS Building Property Services	GENERAL SERVICES – Costs for refuse collection, pest control, cleaning, mowing, snow removal, and landscaping.
GNS Claims	GENERAL SERVICES – Compensatory damage settlements.

GNS Clerical Servs	GENERAL SERVICES – Costs for independent contractors or employment agency clerical services.
GNS Client Services	GENERAL SERVICES – Nonmedical services, including employment services and educational services, and furlough expenses.
GNS Consultant Services	GENERAL SERVICES – General outside consulting services.
GNS Critic Teacher Stipend	GENERAL SERVICES – Stipends given to supervisors of student teachers.
GNS Critic Teacher Waiver	GENERAL SERVICES – Tuition waivers given to supervisors of student teachers.
GNS General	GENERAL SERVICES – General services required for the project.
GNS Grad Teach Asst Stipend	GENERAL SERVICES – Stipends to graduate teaching assistants.
GNS Highway Maint Services	GENERAL SERVICES – Costs for mowing, drain maintenance, and tree trimming related to highways.
GNS Housing	GENERAL SERVICES – General housing expenses not covered under other categories.
GNS IT Cnslt Dsgn Devel Servs	GENERAL SERVICES – Consultant costs for development, design, testing, and implementation of custom computer systems (Information Technology).
GNS IT Hardware Maintenance	GENERAL SERVICES – Hardware maintenance and support agreements (Information Technology).
GNS IT Services Other	GENERAL SERVICES – Information technology training and IT time-sharing services.
GNS IT Servs Software Licenses	GENERAL SERVICES – Software, software licenses, and upgrades (Information Technology).
GNS IT Software Install Integr	GENERAL SERVICES – Consultant costs to install software and/or interface (integrate) software with existing applications, as well as costs to customize software packages (Information Technology).
GNS IT Software Maintenance	GENERAL SERVICES – Software maintenance and support agreements (Information Technology).

GNS Insurance Equipment	GENERAL SERVICES – Costs relating to insurance equipment, such as materials required for insurability.
GNS Insurance Other	GENERAL SERVICES – Other-than-equipment costs relating to insurance, such as inspections and appraisals.
GNS Interest Late Contract	GENERAL SERVICES – Interest costs for late contracts.
GNS Interest Late Payment NPS	GENERAL SERVICES – Interest costs for late payments for nonpersonal services (i.e., nonpayroll categories).
GNS Interest Lease Purchase	GENERAL SERVICES – Interest costs relating to lease purchase obligations.
GNS Interest Other	GENERAL SERVICES – Costs related to interest but not relating to another interest category.
GNS Interest Sponsor	GENERAL SERVICES – Interest paid to a sponsor.
GNS Investment Fees	GENERAL SERVICES – Investment fees expenses. (Used only by Central Office.)
GNS Judgments	GENERAL SERVICES – Expenses relating to any judgments pursued by or against the RF.
GNS Jury Services	GENERAL SERVICES – Payments to jurors for per diem and lodging.
GNS Laundry and Janitor Servs	GENERAL SERVICES – Costs of outside laundry, linen supply, and janitorial services.
GNS Lecturer	GENERAL SERVICES – Costs for outside lecturers and related costs.
GNS Legal	GENERAL SERVICES – Costs for attorneys, paralegals, and hearing officers.
GNS Manpower Services	GENERAL SERVICES – General outside manpower services not relative to another category.
GNS Medical Clinical	GENERAL SERVICES – Costs for doctors, nurses, pharmacists, dentists, dietitians, medical and health research, and veterinarians.
GNS Other Professional Services	GENERAL SERVICES – Costs for professional services not otherwise classified.
GNS Recruitment	GENERAL SERVICES – Any outside recruitment efforts.

GNS Security Servs	GENERAL SERVICES – Any outside security services provided for the project.
GNS Student Aid Payments	GENERAL SERVICES –Student aid payments.
GNS Subject Costs	GENERAL SERVICES – Payments to subjects.
GNS Tuition Waiver	GENERAL SERVICES –Tuition waivers.
GNS Unallocated Gen Service	GENERAL SERVICES – Services budgeted under the major General Services but not allocated to any minor category.
GNS Unallowable General Servs	GENERAL SERVICES – General services costs that the sponsor will not pay for or allow.
LBS Unalloc Lease Serv Equip	LEASE & SERVICES BUILDING – Services budgeted under the major Lease and Services Building but not allocated to any minor category.
LSB Building and Maint Repairs	LEASE & SERVICES BUILDING – Repairs to heating and cooling systems, elevators, fire alarms, and window replacements, as well as payments to electricians and plumbers.
LSB Real Prop Base Rent	LEASE & SERVICES BUILDING – Base rental payments for office, warehouse, and storage space.
LSB Real Prop Constr Fitup	LEASE & SERVICES BUILDING – Charges by a landlord for alterations to leased space.
LSB Real Prop Cost Escalation	LEASE & SERVICES BUILDING – The tenant share of operating cost increases over the base year amount, including janitorial, building maintenance, and common area costs.
LSB Real Prop Tax Escalation	LEASE & SERVICES BUILDING – The tenant share of real tax increases over the base year amount, including estimated payments.
LSB Real Prop Utilities	LEASE & SERVICES BUILDING – Submetered utilities, including electric, gas, and steam billed directly by the landlord.
LSB Unalloc Lease Ser Building	LEASE & SERVICES BUILDING – Costs budgeted under the major LSB category but not allocated to a minor category.
LSE Equip Maint Repairs Commun	LEASE & SERVICES EQUIPMENT – Maintenance and repair of communications equipment, such as telephones and cellular phones.
LSE Equip Maint Repairs IT	LEASE & SERVICES EQUIPMENT – Maintenance and repair of information technology

	equipment, such as computers, printers, scanners, and other computer-related equipment.
LSE Equip Maint Repairs Other	LEASE & SERVICES EQUIPMENT – Maintenance and repair of educational equipment, office equipment, office furniture, and lab equipment.
LSE Equip Maint Repairs Vhcles	LEASE & SERVICES EQUIPMENT – Maintenance and repairs of project-related vehicles, airplanes, trucks, boats, and snowmobiles.
LSE Leases IT Equip	LEASE & SERVICES EQUIPMENT – Costs of information technology equipment leased for use on the project.
LSE Leases Other Equip	LEASE & SERVICES EQUIPMENT – Costs of noninformation technology equipment leased.
LSE Leases Vhcles	LEASE & SERVICES EQUIPMENT – Costs for leases on vehicles.
LSE Unalloc Lease Ser Equip	LEASE & SERVICES EQUIPMENT – Costs budgeted under the major Lease and Services Equipment category but not allocated under a minor category.
NCO Non Cash Equipment	NON CASH – Costs related to equipment with a cost of \$5,000 that are expended on awards codes with the non cash award purpose code.
NCO Non Cash F and A	NON CASH – Facilities and administration costs that are expended on awards coded with the non cash award purpose code.
NCO Non Cash General Services	NON CASH – Costs related to general services that are expended on awards coded with the non cash award purpose code.
NCO Non Cash Supplies	NON CASH – Costs related to supplies that are expended on awards coded with the non cash award purpose code.
NCO Non Cash Other	NON CASH - Other expenses that are expended on awards coded with the non cash award purpose code.
NCO Override Non Cash F and A	NON CASH – Manual charges for facilities and administration costs that will be excluded from the IDC calculation and controls that are expended on awards coded with the non cash award purpose code.
OTR Bad Debt Expense	OTHER EXPENSES – Project-related bad debt expenses.

OTR Charge Card Clearing	OTHER EXPENSES – Charge card clearing expenses.
OTR CO Assessment	OTHER EXPENSES – Campus portion of the central office assessment. (Used only at central office.)
OTR Collection Fees	OTHER EXPENSES – Collection fees.
OTR Earned Discounts	OTHER EXPENSES – Earned discounts.
OTR Expatriat Allowances	OTHER EXPENSES – Allowances to Expatriates.
OTR Gift Expense	OTHER EXPENSES- Expenses to provide funding to other organizations in the form of contributions.
OTR IP TTO Development	Expenses to increase the Technology Readiness Level of the subject Intellectual Property. (Used by TTO Campus & CO only.)
OTR IP TTO Enforcement	Expenses to assert or defend a patent, trademark, or copyright. (Used by TTO Campus & CO only.)
OTR IP TTO Evaluation	Expenses incurred to determine marketability, patentability or freedom to operate of the subject Intellectual Property. (Used by TTO Campus & CO only.)
OTR IP TTO Maintenance	Expenses to maintain legal rights in subject Intellectual Property. (Used by TTO Campus & CO only.)
OTR IP TTO Marketing	Expenses to attract a commercialization partner for the subject Intellectual Property. (Used by TTO Campus & CO only.)
OTR IP TTO Pre-Disclosure Exp	Expenses incurred prior to the submission of a technology disclosure form. (Used by TTO Campus & CO only.)
OTR IP TTO Protection	Expenses to secure legal protection of the subject Intellectual Property. (Used by TTO Campus & CO only.)
OTR Miscellaneous Other	OTHER EXPENSES – Miscellaneous expenses.
OTR Nonresident Alien Tax	OTHER EXPENSES – Any nonresident alien tax.
OTR OASIS Assessment	OTHER EXPENSES – Campus portion of the Oracle business system cost. (Used only by central office.)
OTR Patent Expenses	OTHER EXPENSES – Patent-related.

OTR Penalties and Fines	OTHER EXPENSES – Costs for any penalties and fines.
OTR Refunds to Grantor	OTHER EXPENSES – Any refunds to the project grantor.
OTR Royalty Payments	OTHER EXPENSES – Any royalty.
OTR Unallocated Other Expenses	OTHER EXPENSES – Expenses budgeted under the OTR major category but not allocated to a minor category.
OTR Unallowable Other	OTHER EXPENSES – Expenses that the sponsor will not pay for or allow.
OTR Unearned Discounts	OTHER EXPENSES – Costs relating to general unearned discounts.
PAT Patient Care	PATIENT CARE – Costs for providing hospital services to patients (inpatient and outpatient).
PAT Unallocated Patient Care	PATIENT CARE – The amount budgeted within the major PAT patient care category that is not allocated to a minor category.
PAT Unallowable Patient Care	PATIENT CARE – Patient care costs that the sponsor will not pay for or allow.
PBS IT Telecommun Services	PUBLIC SERVICES – Project-related public service information technology telecommunications services.
PBS Telephone Services	PUBLIC SERVICES – Telephone and related communication costs.
PBS Unallocated Public Ser	PUBLIC SERVICES – Any materials or services budgeted under the major public services category but not allocated to a minor category.
PGA Annuity Payments	Payments made to annuitants per the terms of the Charitable Gift Annuity. (Used only by central office.)
PGA Net Realized	Net realized gains or losses on the invested Charitable Gift Annuity. (Used only by central office.)
PGA Net Unrealized	Net unrealized gains or losses on the invested Charitable Gift Annuity. (Used only by central office.)
PGA Fees	Fees associated with the administration of the Charitable Gift Annuity. (Used only by central office.)
PGA Interest Income	Interest or dividend income on the invested Charitable Gift Annuity. (Used only by central office.)

PGA Charitable Gift	Original face value of the Charitable Gift Annuity. (Used only by central office.)
PPP Outside Printing	POSTAGE AND PUBLISHING – Outside printing of project or activity, such as a book, monograph, pamphlet or scientific manual.
PPP Page Cost	POSTAGE AND PUBLISHING – Publishing an article in a professional or scientific journal.
PPP Postage	POSTAGE & PUBLISHING – Postage for mailings.
PPP Publishing	POSTAGE & PUBLISHING – Publishing the results of project activities, such as a book, monograph, pamphlet, or scientific manual.
PPP Unallocated Post and Publ	POSTAGE & PUBLISHING – The amount budgeted within the major publishing and post category that is not allocated to a minor category.
PPP Unallowable Post and Print	POSTAGE & PUBLISHING – Costs relating to postage and printing that the sponsor will not pay for or allow.
RCH Animal Care	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer animal care expenses from a Service and Facilities project/task/award to the user of the service.
RCH Auto Bus Rental	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs for any project-related nonfleet vehicle rentals.
RCH Auto Credit Cards	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to automobile credit cards.
RCH Auto Fleet Rental	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer automobile fleet rental expenses from a Service and Facilities project/task/award to the user of the service.
RCH Auto Gas	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer automobile gasoline expenses from a Service and Facilities project/task/award to the user of the service.
RCH Auto Miscellaneous	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer miscellaneous automobile expenses.

RCH Auto Servs and Repairs	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs for automobile services and repairs.
RCH Bioelectronic Lab	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs related to bioelectronic laboratories.
RCH Central Dup and Printing	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer central duplication and printing expenses from a Service and Facilities project/task/award to the user of the service.
RCH Central Stores	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to the central stores.
RCH Computer Services	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to computer services from a Service and Facilities project/task/award to the user of the service.
RCH Educational Commun	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to educational communications.
RCH Facilities Use	RECHARGES, CAMPUS SERVICES – Used to recharge an outside third party for using facilities (building, equipment, etc.). Note: This expenditure type is excluded from the MTDC base.
RCH Hazardous Waste	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to hazardous waste handling and disposal.
RCH Mail	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer mail costs.
RCH Other Recharges	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer general costs that are not part of another minor category.
RCH Radiation Protec Servs	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to radiation protective services from a Service and Facilities project/task/award to the user of the service.

RCH Radioactive Materials	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to radioactive materials.
RCH Recycling Deposits Credit	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer credit from recycling deposits.
RCH Scientific Med Instrument	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to scientific and medical instruments from a Service and Facilities project/task/award to the user of the service.
RCH Telephone	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to general telephone service.
RCH Telephone Adjustments	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to telephone adjustments.
RCH Telephone Install Relocate	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer telephone installation and telephone relocation expenses from a Service and Facilities project/task/award to the user of the service.
RCH Telephone Local Usage	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer local telephone usage expenses from a Service and Facilities project/task/award to the user of the service.
RCH Telephone Maintenance	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs relating to telephone maintenance.
RCH Telephone Tolls	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer telephone toll expenditures from a Service and Facilities project/task/award to the user of the service.
RCH Unallocated Recharges	RECHARGES, CAMPUS SERVICES – Used when processing a zero invoice to transfer costs budgeted under RCH but not allocated under a minor category.
RCH Unallowable Recharges	RECHARGES, CAMPUS SERVICES – Recharge costs that the sponsor will not pay for or allow.
REL Relocation	RELOCATION –Costs for relocation of a person.

REL Relocation NonTaxable	RELOCATION – Nontaxable costs for relocation expenses.
REL Unallocated Relocation	RELOCATION – Relocation expenses that are budgeted under the major REL category but not allocated under a minor category.
SUB Subawards above 25000	SUBAWARDS – Costs of subawards above \$25,000.
SUB Subawards first 25000	SUBAWARDS – Costs of subawards up to \$25,000.
SUB Unallocated Subawards	SUBAWARDS – Costs budgeted under the major SUB category but not allocated to a minor category.
SUB Unallowable Subawards	SUBAWARDS – Subaward costs that the sponsor will not pay for or allow.
SUP Athletic Supplies	SUPPLIES – Costs for athletic supplies.
SUP Below Threshold Equip	SUPPLIES – Equipment designated as below the \$5,000 equipment threshold. Supply cost must be less than \$5,000.
SUP Books and Periodicals	SUPPLIES – Subscriptions to journals, a print or prints of a published book or pamphlet, and similar purchases of existing publications, including books for students.
SUP Class General	SUPPLIES – Costs for general supplies.
SUP Class Hazard Chemicals	SUPPLIES – Nonmedical hazardous chemical supplies.
SUP Class Lab	SUPPLIES – Costs for laboratory supplies.
SUP Class Rad Film Badges	SUPPLIES – Nonmedical radiation film badges that are project-related.
SUP Class Tank Gas	SUPPLIES – Tank gas and related supplies.
SUP Clothing and Footwear	SUPPLIES – Clothing and footwear directly related to a project.
SUP Controlled Substances	SUPPLIES – Controlled substances.
SUP Drugs Prescrip and Other	SUPPLIES – Prescription drugs that are not controlled substances.
SUP Facility Resident Supplies	SUPPLIES – Facility resident supplies.
SUP Farm and Garden	SUPPLIES – Farm and garden supplies.
SUP Food and Bev Supplies	SUPPLIES – Costs for institutional food and bottled water.
SUP Fuel for Buildings	SUPPLIES – Costs for fuel oil for heating.

SUP Fuel for Motor Vehicles	SUPPLIES – Gas, diesel, and alternative fuel, as well as fuel for project-related OGS fleet vehicles.
SUP IT Supplies	SUPPLIES – Information technology supplies, such as diskettes, printer ribbons, and continuous feed paper.
SUP Lab Animals	SUPPLIES – Costs of acquiring animals required for the conduct of research. Animal care costs are budgeted and spent separately from acquisition costs.
SUP Lab Chemicals	SUPPLIES – Chemical items that are expended when put to use, that have an expected service or normal life of less than one year, or that are of low unit cost.
SUP Lab Glassware	SUPPLIES – Glassware items that are expended when put to use, that have an expected service or normal life of less than one year, or that are of low unit cost.
SUP Maintenance and Repair	SUPPLIES – Supplies used for maintenance and repair.
SUP Materials and Manufacturing	SUPPLIES – Costs for materials and manufacturing supplies.
SUP Med Radiation Film Badges	SUPPLIES – Medical radiation film badges that are project-related.
SUP Medical Dental Lab	SUPPLIES – Medical and dental laboratory supplies.
SUP Medical Hazard Chemicals	SUPPLIES – Medical hazardous chemical supplies.
SUP Medical Lab General	SUPPLIES – Costs related to general medical laboratory supplies.
SUP Medical Waste	SUPPLIES – Costs associated with medical waste.
SUP Motor Equipment Supplies	SUPPLIES – Costs for motorized equipment supplies.
SUP Office Supplies	SUPPLIES – Costs related to photocopy supplies, paper, pens, pencils, clips, and tape.
SUP Other Supplies	SUPPLIES – Costs related to supplies that are not otherwise classified.
SUP Photographic Supplies	SUPPLIES – Costs of project-related photographic materials that are tangible and consumable, expendable, or of low unit cost.
SUP Print General	SUPPLIES – Costs related to general printing that are not covered under another minor category.

SUP Print Label and Inserting	SUPPLIES – Costs related to printing labels and insertion or collation of printed materials for the project.
SUP Print Typeset and Design	SUPPLIES – Typesetting and design of printed materials related to the project.
SUP Radioactive Materials	SUPPLIES – Costs for radioactive materials and their handling.
SUP Unallowable Supplies	SUPPLIES – Supply costs that the sponsor will not pay for or allow.
SUP Unallocated Supplies	SUPPLIES – Supply costs that are budgeted under the major SUP category but not allocated under a minor category.
SWI IFR Payments	SALARY & WAGE (IFR) – Income fund reimbursable salary and wage expenses paid to affiliated institutions (nonSUNY institutions).
SWI SUNY IFR Regular	SALARY & WAGE (IFR) – Based on payroll or invoice, income fund reimbursable salary and wage expenses for a regular SUNY employee.
SWI SUNY IFR No Fringe	SALARY & WAGE (IFR) – No fringe benefits costs for income fund reimbursable expenses.
SWI Unallocated S and W IFR	SALARY & WAGE (IFR) – Salary and wage costs not allocated under a minor category for income fund reimbursable expenses.
SWG Adj Grad Nonexempt	SALARY & WAGE (GRADUATE) – Adjustments (including hourly expenditure reversals) to compensation for nonexempt graduate student employees.
SWG Grad Exempt	SALARY & WAGE (GRADUATE) – Compensation for exempt graduate student employees.
SWG Grad Nonexempt	SALARY & WAGE (GRADUATE) – Compensation for nonexempt graduate student employees.
SWG Grad Nonexempt OT	SALARY & WAGE (GRADUATE) – Overtime compensation for nonexempt graduate student employees.
SWG Grad Tuition	SALARY & WAGE (GRADUATE) – Graduate student tuition costs considered as compensation.
SWG Unallocated S and W Grad	SALARY & WAGE (GRADUATE) – Graduate student compensation not allocated under a minor category.

SWM Accrued Vacation Payments	SALARY & WAGE (MISCELLANEOUS) – PTO leave accruals paid at termination.
SWM Accrued Sick Time	SALARY & WAGE (MISCELLANEOUS) – Sick leave accruals paid at termination.
SWM Payroll Suspend	SALARY & WAGE (MISCELLANEOUS) – Charges for payroll expenditures that could not be allocated to a valid project, task, award, expenditure type, and organization. This is the only salary and wage expenditure type allowed to be charged to Payroll Suspend Awards.
SWM Salaries Oth Inst Activity	SALARY & WAGE (MISCELLANEOUS) – SUNY salary costs for SUNY salaries not charged to cost sharing or IFR (used to allocate the balance of a distribution against the SUNY salary). This is the only expenditure type allowed to be charged to Other Institutional Activity Suspend Awards.
SWM SUNY Suspend	SALARY & WAGE (MISCELLANEOUS) – Charges for SUNY IFR or cost sharing that could not be allocated to a valid project, task, award, expenditure type, and organization. This is the only expenditure type allowed to be charged to SUNY Suspend Awards.
SWM Unallocated S and W Misc	SALARY & WAGE (MISCELLANEOUS) – Miscellaneous compensation not allocated under a minor category.
SWP Postdoc Exempt	SALARY & WAGE (POSTDOCTORAL) – Compensation for exempt postdoctoral employees.
SWP Postdoc Nonexempt	SALARY & WAGE (POSTDOCTORAL) – Compensation for exempt nonexempt postdoctoral employees.
SWP Postdoc Nonexempt OT	SALARY & WAGE (POSTDOCTORAL) – Overtime compensation for nonexempt postdoctoral employees.
SWP Postdoc Reloc Taxable	SALARY & WAGE (POSTDOCTORAL) – Charges for moving expenses that are taxable to the postdoctoral employee.
SWP Postdoc Severance	SALARY & WAGE (POSTDOCTORAL) – Payment to an postdoctoral employee who is terminated as part of an approved reduction-in-force program.

SWR Adj Regular Nonexempt	SALARY & WAGE (REGULAR) – Adjustments (including hourly expenditure reversals) to compensation for nonexempt regular employees.
SWR Regular Exempt	SALARY & WAGE (REGULAR) – Compensation to exempt, regular employees.
SWR Regular Exempt Extra Serv	SALARY & WAGE (REGULAR) – Compensation to regular exempt employees for extra service, in accordance with federal guidelines and SUNY regulations.
SWR Regular Nonexempt	SALARY & WAGE (REGULAR) – Compensation to nonexempt regular employees.
SWR Regular Nonexempt OT	SALARY & WAGE (REGULAR) – Overtime compensation to nonexempt regular employees.
SWR Relocation Taxable	SALARY & WAGE (REGULAR) – Charges for moving expenses that are taxable to the employee.
SWR Severance Regular	SALARY & WAGE (REGULAR) – Payment to an administrative employee who is terminated as part of an approved reduction-in-force program.
SWR Unallocated S and W Reg	SALARY & WAGE (REGULAR) – Regular employee compensation budgeted under the major SWR category but not allocated under a minor category.
SWS Adj Summer Nonexempt	SALARY & WAGE (SUMMER) – Adjustments (including hourly expenditure reversals) to compensation for nonexempt summer only employees.
SWS NQual Moving	SALARY & WAGE (SUMMER) Used for Non RF employee processing – Taxable moving expense reimbursements.
SWS Non RF EE	SALARY & WAGE (SUMMER) Used for Non RF employee processing.
SWS Non RF EE Misc Imp	SALARY & WAGE (SUMMER) Used for Non RF employee processing – non-direct paid amounts or benefits.
SWS Non RF EE Misc Imp D	SALARY & WAGE (SUMMER) Used for Non RF employee processing – non-direct deduction for processing Non RF non-direct transactions.

SWS Qual Moving	SALARY & WAGE (SUMMER) Used for Non RF employee processing -Nontaxable moving expense reimbursements (W-2 Box 12P).
SWS Summer Exempt	SALARY & WAGE (SUMMER) – Compensation to exempt summer only employees.
SWS Summer Exempt Extra Serv	SALARY & WAGE (SUMMER) – Compensation to summer only exempt employees for extra service, in accordance with federal guidelines and SUNY regulations.
SWS Summer Nonexempt	SALARY & WAGE (SUMMER) – Compensation to nonexempt summer only employees.
SWS Summer Nonexempt OT	SALARY & WAGE (SUMMER) – Overtime compensation to nonexempt summer only employees.
SWS Unallocated S and W Summer	SALARY & WAGE (SUMMER) – Summer only employee compensation budgeted under the major SWS category but not allocated under a minor category.
SWU Adj Undergrad Nonexempt	SALARY & WAGE (UNDERGRADUATE) – Adjustments (including hourly expenditure reversals) to compensation for nonexempt undergraduate student employees.
SWU Unalloc S and W UnderGrad	SALARY & WAGE (UNDERGRADUATE) – Undergraduate student compensation not allocated under a minor category.
SWU Undergrad Exempt	SALARY & WAGE (UNDERGRADUATE) – Compensation to exempt undergraduate student employees.
SWU Undergrad Nonexempt	SALARY & WAGE (UNDERGRADUATE) – Compensation to nonexempt undergraduate student employees.
SWU Undergrad Nonexempt OT	SALARY & WAGE (UNDERGRADUATE) – Overtime compensation to nonexempt employees.
TRV Business Travel Acct BTA	TRAVEL (AMEX) – Payments to American Express for a Business Travel Account.
TRV Domestic Travel	TRAVEL (DOMESTIC) – Travel costs within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.
TRV Dom Air Fare	TRAVEL (DOMESTIC) – Costs of airfare within the United States and its territories and

	possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.
TRV Dom Lodging Actual	TRAVEL (DOMESTIC) – Costs of actual lodging within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.
TRV Dom Lodging Per Diem	TRAVEL (DOMESTIC) – Costs of lodging at a per diem rate within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.
TRV Dom Meals Per Diem	TRAVEL (DOMESTIC) – Costs of meals at a per diem rate within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.
TRV Dom Meals Actual	TRAVEL (DOMESTIC) - Actual costs of meals within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.
TRV Dom Per Diem	TRAVEL (DOMESTIC) – Costs of lodging and meals at a per diem rate within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.
TRV Dom Rental Cars	TRAVEL (DOMESTIC) – Costs of rental car expenses within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.
TRV Dom Personal Car Mileage	TRAVEL (DOMESTIC) – Actual personal car mileage (taxable) within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.
TRV Dom Train Fare	TRAVEL (DOMESTIC) – Costs of train fare within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.
TRV Dom Travel Other	TRAVEL (DOMESTIC) – Costs of all other taxable travel expenses within the United States and its territories and possessions. Travel in Canada may be considered domestic if so defined by the sponsor policy.

TRV Foreign Air Fare	TRAVEL (FOREIGN) – Costs of airfare outside of the United States and its territories and possessions.
TRV Foreign Train Fare	TRAVEL (FOREIGN) – Costs of train fare outside of the United States and its territories and possessions.
TRV Foreign Lodging Actual	TRAVEL (FOREIGN) – Costs of actual lodging outside of the United States and its territories and possessions.
TRV Foreign Per Diem	TRAVEL (FOREIGN) – Costs of lodging and meals at a per diem rate outside of the United States and its territories and possessions.
TRV Foreign Meals Actual	TRAVEL (FOREIGN) – Actual costs of meals outside of the United States and its territories and possessions.
TRV Foreign Meals Per Diem	TRAVEL (FOREIGN) – Costs of meals at a per diem rate outside of the United States and its territories and possessions.
TRV Foreign Rental Cars	TRAVEL (FOREIGN) – Costs of rental cars outside of the United States and its territories and possessions.
TRV Foreign Train Fare	TRAVEL (FOREIGN) – Costs of train fare outside of the United States and its territories and possessions.
TRV Foreign Travel	TRAVEL (FOREIGN) – Costs of traveling outside of the United States and its territories and possessions.
TRV Foreign Travel Other	TRAVEL (FOREIGN) – Costs relating to foreign travel not allocated in the minor category Foreign Travel.
TRV Unallocated Travel	TRAVEL – Costs budgeted to the major TRV travel category, but not allocated to a minor category.
TRV Unallowable Travel	TRAVEL – Travel costs that the sponsor will not pay for or allow.
TUI NonSUNY Tuition and Fees	TUITION AND FEES – Costs incurred outside SUNY for specialized training for a person in the conduct of a project.
TUI SUNY Tuition and Fees	TUITION AND FEES – Costs of specialized training for a person in the conduct of a project.

TUI Unalloc Tuition and Fees	TUITION AND FEES – The amount budgeted in the major tuition and fees category that is not allocated to a minor category.
TUI Unallowable Tuition	TUITION AND FEES – Tuition costs not paid by the sponsor.
UTL Distribution System	UTILITIES – Costs for utility distribution systems.
UTL Electricity	UTILITIES – Utility cost for electricity.
UTL Natural Gas	UTILITIES – Utility cost for natural gas.
UTL Other Utility Services	UTILITIES – Utility expenses other than for electricity and natural gas.
UTL PASNY Electrical Purch	UTILITIES – Costs related to electricity purchased from the Power Authority of the State of New York.
UTL Sewage	UTILITIES – Utility cost for sewage disposal.
UTL Steam	UTILITIES – Utility cost for steam.
UTL Unallocated Utilities	UTILITIES – Costs budgeted under the major UTL utilities category but not allocated to a minor category.
UTL Unallowable Utilities	UTILITIES – Utility costs that the sponsor will not pay for or allow.
UTL Water	UTILITIES – Utility cost for water.