Student Life and Administrative Services
Finance and Administration
Account Code List

Account Object Name	Code #	Description
REVENUES		
Tuitions		
Professional Studies Income	1041	Charges assess against students for credit courses and other instructions.
Tuition-Other	1042	Charges assess against students for credit courses and other instructions.
Student Fees		
F/T Undergraduate General Fees	1091	Unrestricted and designated portion
P/T Undergraduate General Fees	1092	
Graduate General Fees	1093	Non-Divisional
Student Activity Fee	1094	
Application Fee	1098	Charges assessed against students for student activities, applications, and services **excluding** tuition, room, and board charges.
Graduate Co-op Fee	1099	Charges assessed against students for student activities, applications, and services **excluding** tuition, room, and board charges.
Library Late Fines and Lost Books	1100	Non-Divisional - Charges assessed against students for student activities, applications, and services **excluding** tuition, room, and board charges.
Special Exams Fee	1103	Non-Divisional - Charges assessed against students for student activities, applications, and services **excluding** tuition, room, and board charges.
Transcript Fees	1104	Charges assessed against students for student activities, applications, and services **excluding** tuition, room, and board charges.
Student Health Insurance Fees	1105	
Other Student Fees	1110	Charges assessed against students for student activities, applications, and services **excluding** tuition, room, and board charges.
Room Income - Contra Remission	1113	Contra Remission account - Used for the housing “I am a dragon” grants.
Athletic Scholarships	1142	Contra Revenue account: All scholarship related tuition expenses are posted here
Athletic Schlp-Books	1143	Contra Revenue account: All scholarship related books expenses are posted here. Books expenses may hit account code 3110 first and then are moved up manually by General Accounting
Athletic Schlp-Other	1144	Contra Revenue account: All scholarship related other expenses are posted here
Auxiliary Enterprise Revenue		
Dining Dollar Plan 150	1130	Dining Plan Revenue
Dining Dollar Plan 500	1132	Dining Plan Revenue
Dining Dollar Plan 750	1133	Dining Plan Revenue
100 Meal Passes	1134	Meal Pass Revenue
75 Meal Passes	1135	Meal Pass Revenue
25 Meal Passes	1136	Meal Pass Revenue
Platinum Meal Plan	1148	Dining Plan Revenue
Vending Income	1151	Laundry revenue, Coca-Cola, Snack Machines
Phone Income	1152	No longer used
Room Income	1153	Housing revenue, Summer Conference revenue
Conference/Facility Rental Income	1154	Monthly rental income from DragonShops, Landmark, etc.
Dragon Shops Income	1155	Not Active - Use 1344 (effective FY09)
Theatre Income	1156	No longer applies to our division
Barber Shop Income	1157	Not Active
Commissions Income	1158	University City Sodexo, Barnes and Noble, Dragon Card (Center City and Queen Lane, see 1173)
10 Meal Plan Income	1160	Not Active
14 Meal Plan Income	1161	Not Active
Parking Token Income	1163	University City Parking office no longer uses tokens / Queen Lane does
Parking Meter Income	1164	Discontinued in FY10 due to meter lots conversion to permit lots
Parking Fines Income	1165	
Parking Permit Income	1166	
Game Room Income	1167	No longer used
Bowling Income	1168	No longer used
Auxiliary General Fee Allocation	1169	Auxiliary portion of the student fee
Faculty Club - Beverage Sales	1170	Not Active - Bar Closed
Faculty Club - Food Charges	1171	
Faculty Club - Membership Dues	1172	
Other Income	1173	Barnes and Noble Center City & Queen Lane Commission
11/14 Meal Plan	1174	Do not use
Uncollected Revenue	1175	Do not use
Gold Meal Plan	1177	
9 Meal Plan	1178	Do not use
5 Meal Plan	1179	Do not use
Kosher Meal Plan	1184	
Summer Meal Plan	1185	This is the active summer meal plan
Employee Meal Plan	1186	
SEPTA ComPass Income	1188	
Blue Meal Plan	1189	
Industry Grants & Contracts Revenue	1221	Athletics, Equipment Room
Athletic Revenue		
Athletics Ticket Sales	1301	All tickets for sporting events
Athletics Guarantees	1302	Outside checks from other schools or organizations to play in competitions
Athletics Tournament Fees	1303	Don't use
Athletics Marketing Income	1304	Sponsorship sales
Wellness Center Membership Income	1305	Deposits of memberships
Athletics NCAA Income	1306	The four checks that are received from the NCAA spaced on how many scholarships we give etc.
Athletics Commissions	1307	Closed as of 5/5/2009
Athletic Membership Revenue	1308	Do not Use
Athletic Locker Rental Revenue	1309	REC center locker rentals

Student Life and Administrative Services
Finance and Administration
Account Code List

Account Object Name	Code #	Description
Other Income		
Private Gifts Revenue	1215	If someone donates into a gift cost center - from IA
Collection Receipts	1290	Not athletics
Sales/Service Education Activities Revenue	1320	Rock climbing class, abs class, programming, massages, etc.
Miscellaneous Income	1340	Sodexo Deferred Revenue, Winter Clinics, Apparel Sales, Sports Fundraising, Alumni Events, Merchandise Sales, Entry Fees, Team Clinics, Immunization Processing Fee, CAB Event, DCOM umbrella sales, Raffle ticket sales, Golf Outing
Rental Income	1344	Dragon Shops, when renting out the field or Amory
Royalties Income	1345	Not athletics
PHEAA College Work Study Prog Match	1350	
ID Photo Income	1375	Inactivated since this is not income - use expense recovery account codes
Bounced Check Fee Income	1380	
Coin Copier Income	1385	
Other Fines/Penalties	1390	Student Conduct & Community Standards - computer network/acceptable use & fire fine revenue
EXPENSES - Personnel		
Faculty Salary		
Regular Full-Time Teaching Salaries	2010	Associated Fringe percentage 33%
Faculty Salaries M.D./Ph.D.	2011	Associated Fringe percentage 33%
Faculty Supplemental	2013	Associated Fringe percentage 33%
Clinical Faculty	2020	Associated Fringe percentage 33%
Department Head Administrative Supplemental	2030	Associated Fringe percentage 33%
Auxiliary Teaching Salary Full-Time	2041	Associated Fringe percentage 33%
Auxiliary Teaching Salary Part-Time	2042	Associated Fringe percentage 11.5%
Teaching Extra Comp	2060	Associated Fringe percentage 33%
Research Faculty Compensation	2065	Research related 33%
Research Extra Compensation	2070	Associated Fringe percentage 33%
Adjunct/Part-Time Teaching Salary	2080	Associated Fringe percentage 11.5%
Non-Faculty Salary and Wages		
Regular Administrative Salaries Full-Time	2211	Associated Fringe percentage 33%
Regular Administrative Salaries Part-Time	2212	Associated Fringe percentage 11.5%
Administrative Supplement	2213	On-going supplemental pay: Use regular position # from designate cost center. Remember 33% fringe.
F/T Supplemental One Time Pays	2214	One time supplemental pay with full time fringe - 33%
P/T Supplemental One Time Pays	2216	One time supplemental pay with part time fringe - 11.5%
Support Staff Salary and Wages		
Support Staff Salaries Full-Time	2241	Associated Fringe percentage 33%
Support Staff Salaries Part-Time	2242	Associated Fringe percentage 11.5%
Temporary A Salaries	2260	Individuals hired for less than six months - Associated 11.5% fringe or COOPS
Educ Schlp Fellow Recipient	2262	Not applicable to our division
Research Vacation Payout	2263	
Student Salaries		
Graduate Assistant/Teaching Assistant Salaries	2410	No associated fringe
Graduate Assistant	2412	No associated fringe
Research Assistant Salaries	2420	Not applicable to our division
Graduate Research Fellow	2421	Not applicable to our division
College Work Study Program Salaries	2430	No associated fringe
Student Salaries	2450	Student employees and Resident Assistants, Conference Assistants & Commuter Assistants stipends
Graduate Fellowships	2460	Not applicable to our division
Union Salary and Wages		
Custodial Salaries	2510	Custodians/Janitors, Groundskeepers, Shuttle & Transportation Drivers fringe 33%
Maintenance Salaries	2525	Mechanics fringe 33%
Engineer Salaries	2550	Engineers fringe 33%
Custodial Shift Differential	2631	Fringe 33%
Maintenance Shift Differential	2641	Fringe 33%
Engineer Shift Differential	2651	Fringe 33%
Overtime Salaries		
Regular Administrative Overtime Salaries	2610	Must have permission from department Business Officer or Director before issuing, fringe 33%
Support Staff Overtime Salaries	2620	Support Staff Fringe 33%
Custodial Overtime Salaries	2630	Custodians/Janitors, Groundskeepers, Shuttle & Transportation Drivers, fringe 33%
Maintenance Overtime Salaries	2640	Mechanics fringe 33%
Engineer Overtime Salaries	2650	Engineers fringe 33%
Other Overtime Salaries	2660	Do not use / 2620 is the recommended account code
Salary Increase Pool	3792	Does not pool to bottom line
Full-Time Fringe Benefits Allocation	2910	Benefits eligible employees - Designated Cost Centers
Invalid Payroll Transactions	2911	Payroll use only
Part-Time Fringe Benefits Allocation	2920	Not used - see 2910 - Designated Cost Centers

Student Life and Administrative Services
Finance and Administration
Account Code List

Account Object Name	Code #	Description
EXPENSES - General		
Supplies Expense		
Office Supplies Expense	3011	Office supplies, hanging files, ID supplies, etc…
Lab Supplies Expense	3012	
Instructional Supplies Expense	3016	
Other Supplies Expense	3017	HVAC / drafting / medical supplies; water cooler, athletic equipment, validation stickers, ID cards, etc…
Computer Supplies	3018	Computer supplies only including toner
Custodial Supplies Expense	3020	Janitorial supplies, Wet tasks for Wellness center
Maintenance Supplies Expense	3030	All supplies except electric and plumbing under $2,500
Electrical Supplies Expense	3035	Electrical including stores materials
Plumbing Supplies Expense	3040	Plumbing including stores materials
Cleaning Supplies	3045	use account code 3020
Security/Life Safety Supplies	3046	AED's, CPR, First-Aid
HVAC Supplies	3047	
Uniform Expense	3669	Uniforms for union, public safety, PMS employees & athletic teams.
Communication Costs		
Communication Equipment	3051	Cell phones, equipment, pagers, radios and repair
Local Telephone Expense	3052	IRT charges 4020 (Verizon, Century Link, Level 3 Communications LLC, Sprint Wireless, ATTM)
Communications Service Expense	3053	Cell phone bills, external telephone bills (Verizon), cable bills (DTV)
Long Distance Telephone Expense	3054	IRT (Level 3 Communications LLC, Century Link)
Other Telephone Expense	3055	Calling cards; Sports Fax service, Conference calls not billed through IRT
Books, Subscriptions, and Periodicals		
Books Expense	3110	One time publication expense
Electronic Books Purchased	3111	Kindle books and subscriptions
Subscriptions Expense	3120	Recurring publication expense, renewals and new subscriptions to magazines, papers, bulletins
Periodicals Expense	3130	Printed annual, recurring publication
Electronic Resources Purchased	3138	Annual, recurring publication
Microfilms Expense	3140	
Library Binding Expense	3141	
AV and Audio Material	3142	CD's and DVD's (most likely associated with trainings, workshops, or conferences)
Dues, Memberships, and Licenses Expense		
Dues Expense	3155	Yearly fees for groups
Memberships Expense	3160	Professional membership dues, affiliation fees for individuals
Licenses Expense	3165	Master mechanics, vehicles, boilers, underground tanks, residence halls, permit for message center (License Renewals should not post here - see account code 3365)
Printing and Duplication Expense		
Printing Expense	3210	Outside printing, Architectural plan reproduction (Highly recommended using PMS when possible)
Publications Expense	3220	Maps / student handbooks (Majority of printing should go through Printing and Mailing)
Copy Charges	3230	Copying charges outside of Drexel, Xerox (Majority of printing should go through Printing and Mailing)
Copy Paper Expense	3235	Copy paper purchases not affiliated with Office Depot (copy paper purchases thru office depot 3011)
Catalogue/Brochure Expense	3240	Brochure development and design (Majority of printing should go through Printing & Mailing)
Postage Expense		
First Class Postage Expense	3255	
Postage Meter Expense	3256	
Express Mail	3258	Environmental/Biological supply shipping, Courier services used by Printing & Mailing
Shipping	3259	Fed Ex - Transportation charges
Business Reply Postage Expense	3260	USPS Register Receipts
International Mail Postage Expense	3265	
Permit 144 Postage Expense	3270	
Other Postage Expense	3275	COD, FedEx overnight services, UPS, Courier Services, etc…
Postage Due	3280	
Travel Expense		
Athletic Team Meals	3301	All meals purchased for teams either home or away, and in season or out of season.
Athletic Team Lodging	3302	All team hotels - Needs to be different than just staff travel (professional conferences, etc.) for NCAA reporting
Athletic Team Travel-Other Expenses	3303	Movie Rentals, washing of clothing, other misc. purchases while away - All considered Travel Expenses for NCAA
Athletics Officials Travel Expense	3304	Officiating fees for Referees
Athletics Recruiting Travel	3305	All travel, meals and lodging associated with our coaches recruiting potential Student-Athletes (considered under "recruiting" for reporting purposes.
Air/Rail Transportation	3310	Domestic and foreign airfare & baggage fees and rail transportation costs.
Domestic Travel Expense (within USA)	3320	Expenses while traveling (Conferences and other University business) in the U.S. including meals, telephone, taxi, shuttle, parking, tips, and internet service.
Foreign Travel Expense	3330	Expenses while traveling outside the U.S. including meals, telephone, taxi, shuttle, parking, tips, and internet service.
Conference and Registration Fees	3340	Fees to attend conferences, seminars, workshops or meetings either locally or out of town.
Entertainment Expenses	3344	Expenses for amusement, social activities, fundraising and public relations including all related costs such as tickets to shows or sports events, meals, alcohol, lodging, rentals, transportation and gratuities. Meals for department staff are Entertainment Expenses unless served during meetings or seminars where the purpose is dissemination of technical information or training. Meal expenses for staff recognition, entertainment and holiday celebrations are Entertainment Expenses.

Account Object Name	Code #	Description
Local Business Expense	3345	Entertaining clients; mileage (55.5 cents per mile as of January 1, 2012) Expenses for conducting University business including meals, transportation, parking and tolls. (including fundraising and public relations activities)
Lodging Expense	3346	Hotel room expenses while traveling (including conferences) within & outside of U.S.
Non-Travel Business Meals	3347	Meal expenses incurred for the purpose of conducting University business locally (does not include conferences, use account code 3320)
Team Transportation	3348	Team transportation
Food - Banquet	3353	Expenses for food at banquets and special events.
Food - Participants	3354	
Lease/Rental Expense		
Equipment Lease/Rental Expense	3355	Maintenance equipment i.e. copier, trash balers, tent rental, shredder, Xerox, Canon (Color copies are noted with **C** and black & white copies are noted with **B**), Ikon Office Solutions, IOS Capital, furniture, dishwasher, electronic upgrades, service and installation
Auto Lease/Rental	3356	Truck & autos leases, van rentals, rent-a-cars, fork lift, box trucks, flat bed trucks and one year or less vehicle leases. Includes the cost of gas for leased vehicles while traveling on University business, repairs on leased vehicles/buyouts
University Multi Year Vehicle Lease	3357	Vehicle lease more than one year
Computer Lease/Rental Expense	3360	
Software Licenses & Leases	3365	License Renewals
Building Lease/Rental Expense	3370	Tennis facility and boathouse rental; leases at University Housing overflow locations
Miscellaneous Meeting Room Expenses	3371	For renting rooms for business meetings or other events while traveling or conducting business locally
Professional Services		
Legal Expense - Corporate	3402	
Audit Expense	3403	
Consulting Expense	3404	Consulting related fees
Other Professional Services Expense	3405	Performers & artists, web design, graphic design; CAD services; Officials/Referees, Photographer, Game Announcers/Radio; sign language interpreters; Security Event Coverage/Recoverable, speaker, signage
Architectural & Eng. Prof Services	3406	
Non-Salaried Physician's Fees	3408	
Temporary Personnel Services Fees	3409	Temporary employee agency fees
Insurance Expense		Majority do not apply
Insurance Premium - Primary	3421	Not pooled to the bottom line - DUCOM
Insurance Premium - Excess	3422	
Broker's Fee	3423	
Surplus Lines Tax	3424	
Bonds/Surety Expense	3425	
Loss Fund	3426	
Claims Administrative Expenses	3427	
Other Insurance Expenses	3428	Sport Medical Service
Construction Contracts	3440	PDC or Facilities Mgmt. only- Periodically SST expenses if associated with construction contracts
Equipment Service Contracts	3441	Major equipment contracts, SST
Equipment Maintenance and Repairs	3442	Uncontracted outside vendor repairs; off-site repairs, repairs not covered by agreement; inspections, Vehicle & Bike
Medical Insurance Premiums	3450	Does not pool to the bottom line - SLAS area does not use this account code - DUCOM
Plumbing Services Expense	3481	
Carpentry Services Expense	3482	
HVAC Services Expense	3483	
Extermination Services Expense	3484	
Maintenance Services Expense	3485	UNICCO (Student Centers, DAC, University Housing)
Elevator Services Expense	3486	Elevator maintenance contractors
Custodial Services Expense	3487	
Electrical Services Expense	3488	
Landscaping/Horticultural Services	3489	
Other Services Expense	3490	UNICCO billable extras, Human Resources - HireRight, PPD invoices
Carpeting	3491	
Repairs	3492	
Painting	3493	
Cleaning Service	3494	
Fire Protection	3495	Rendin Alarm Co, Oliver Sprinkler Co, fire extinguisher service, fire code/standpipe and Verizon web alarm monitory
Water Treatment	3496	
Window Cleaning	3497	
Waste Removal	3498	University Facilities only
Other Purchased Services		
Other Purchased Services	3499	On-site contractors for maintenance and projects; Radio contract; Locksmith; cleaning service for overflow locations; movers; duct cleaning, fence repairs, lawn care, alarm certification. (Event security expense/not recoverable).

Account Object Name	Code #	Description
Other General Expenses		
Security Expenses	3443	Allied Barton
Honoraria	3444	Guest speaker gifts, not a fee for services
Snow Removal	3445	University Facilities
Trash Removal	3446	University Facilities
1/03 Parking Hahnemann	3508	
1/03 Parking St Christopher's	3512	
SEPTA ComPass Employee Program	3529	SEPTA Employer portion
Athletic Officials Fee	3530	Game fee (determined by the CAA or NCAA) for officials.
Student Athlete Medical Expenses	3601	Items purchased by Sports Medicine, Doctor's Visits. Also an NCAA reporting breakout
Awards Expense	3613	Awards at banquets, staff trainings, athletic awards, plaques, award photos and trophies
Accreditation Expense	3614	
Real Estate Expense	3615	Center City District payments (DUCOM)
Audit Adjustments	3617	Do not Use
Fines & Penalties	3618	See 3707 for late fees - false alarm fines/penalties, OSHA fines (US Dept. of Labor) PPA payments
Other Taxes Expense	3621	
Real Estate Taxes	3622	City of Philadelphia (DUCOM)
Use & Occupancy Taxes	3623	City of Philadelphia (DUCOM)
Advertising Expense	3625	Miscellaneous advertising
Photo Expense	3626	Film purchase and development / Digital camera accessories; Kelly Massa photography
Commissions	3628	
Bank Fee Expense	3630	
Management Fee Expense	3631	
Exhibition expense	3637	Fees and other expenses for display tables and booths at conferences and workshops either locally or out of town.
Merchandise Cost	3638	Give-A-Ways and promotional items
Employee Moving Expense	3640	Staff relocation expenses; **must have pre-approval from SVP office**
Record Storage Expense	3642	DocuVault - Document storage and shredding
Staff Development Expense	3645	On-site or local classes, workshops, seminars; speakers; training materials (off-site outing needs pre-approval from SVP office)
University Catering & Food Costs	3646	All catering charges, Chestnut Street Catering & Sodexo charges
University Dining Meal Plan Costs	3647	For dining plans that are billed from Sodexo.
Athletics Recruiting Other	3651	Subscriptions for recruiting services, information books from recruiting events, data supplied for recruiting, etc. (All needs to be considered "recruiting" for reporting purposes.
Recruiting Expense Faculty and Staff	3655	Advertisement of open positions and candidate interview expenses- **Consult with HR before ordering.**
Recruiting Expense Student	3660	Student open house, student athletes
Hospitality	3665	Food expenses not related to special events. (i.e. campus visitations) Floral arrangements
Qualification Expense	3666	
Contributions/Donation Expense	3667	Donations and contributions
Participant Expense	3670	For off-campus ceremony contributions i.e. Police Athletic League (see 3677 for tables) and Resident Programming (The Phillies)
Vehicle Gasoline	3672	Gas purchased for internally- owned or leased vehicles. Gasoline purchased for a leased vehicle while traveling is charged to account 3356.
Renovation Expense	3675	Outside contractors
Banquet Tables/Sponsorship Expense	3677	All banquet tables purchased by departments charged here
Parking Charges - Non Travel	3696	Payments made to DU Parking (Fraternity/Sorority Life)
Petty Cash Expense	3698	Do not budget here. Do not post expenses here, use account code that reflect spending.
Miscellaneous Expense	3699	Tee-shirts, staff shirts, balloons, housing programs, etc…
Bad Debt Expense	3705	
Collection Costs	3706	
Late / Penalty Costs	3707	Should almost never have late fees but if you do you must post the late fee portion to this account code
Foreign Currency Translation Adjustment	3710	
Legal Settlements	3715	
Guarantees	3720	Athletics pays a team a "guarantee" amount to play a game at Drexel.
Assessments	3725	
Amortization (API)	3733	
Interest Expense	3735	Interest fees
Patent Expense	3760	
Game Expense	3765	
Utilities Expense		
Gas Expense	3505	Utilities costs
Steam Expense	3510	Utilities costs
Electric Expense	3515	Utilities costs
Water and Sewer Expense	3520	Utilities costs
Oil Expense	3525	Utilities costs
Minor Equipment Expense <$5,000		
Athletic Equipment / Uniforms	3801	Apparel/Equipment needed by the teams to compete. Uniforms, warm-ups, practice gear, sport specific equipment (sticks, balls, pads, etc.)
Athletic Facility Equipment	3802	Goals, nets, windscreens, etc.
Office Furniture/Equipment Expense <5,000	3810	Fax machine, replaced furniture in office and halls, office equipment, lighting equipment, drafting tables and chairs
Lab Equipment <5,000	3816	Does not apply to our division
Maintenance Equipment Expense <5,000	3820	
Software/Computer Equipment Expense <5,000	3830	Computer, software, printers, zip drive
Other Equipment Expense <5,000	3840	Tools, Larger Athletic equipment, fences, diving boards, boats, batting cage, shop vacuum, break cleanings, food service equipment, ID equipment, etc…

Student Life and Administrative Services
Finance and Administration
Account Code List

Account Object Name	Code #	Description
Service Department Charges		
EHS Services Charges	4001	Safety & Health Charges
Paul Peck Rental Charges	4002	Rental of Paul Peck Room for Meetings
Athletics Department Charges	4005	Game tickets, rental of Athletic Facilities
Printing/Dupl Svcs Charges	4010	Business cards, brochures, letterhead, forms
Copy Card Service Charges	4015	
Telecommunications Charges	4020	Charges for phone usage and conference calls
Instructional Media Charges	4025	Rented of AV equipment
Postage Charges	4030	Postage expenses - Printing & Mailing
DUTV Charges	4035	Charges for a video and satellite production
Food Service Charges	4040	Sodexo - Dragon Dollar Additions, Meal Plan tickets, or Dining plans
Faculty Club Charges	4045	Faculty Club membership and lunches - membership fee $100 yearly
University Store	4050	Was for the University store purchases, PROCARD is now the preferred method
Calhoun Lab Charges	4055	Non-Divisional
Security Charges	4060	Security officers and event related services
Parking Charges	4061	University vehicle parking, event related parking paid by department, parking for Assistant Director /Resident Directors
Security Installations	4062	
HR Expense Reallocation	4065	HR background check fee
Office of Computing Services	4070	Technology support
IRT Networking Charges	4072	Work orders for telephones and networking services (phone purchases, new/move existing service, data wiring, electronic installations)
Facility Use Charge	4080	Equipment rentals/ facility rentals, UNICCO event related set ups, breakdowns & custodial work
CSC/MAC Maintenance Charge	4085	No longer in use
Maintenance Service Charges	4090	Waste removal, recycling and elevator expenses, projects; chargeable work orders, Event Setup, storage in general services building etc…(University Facilities or UNICCO)
Transportation Charges	4091	Facilities transportation charges
Facilities Management Project Management	4095	FM Project Fees - capital cost centers only
Facilities Management Project Materials Charges	4098	
Custodial Service Charges	4100	Additional cleanup cost
Student Activities - Copy Charges	4101	
Triangle - Advertising Charges	4102	
Insurance Premium Charges	4110	
Debt Service Charges	4115	
Miscellaneous Departmental Charges	4120	Expense recovery generated by departments that do not have designated interdepartmental codes
Utility Charges	4125	Utility usage charged to Auxiliaries areas only - Does not pool to bottom line
Planning and Design Charges	4130	PDC Project Fees
Mandell Theatre Service Charges	4135	Mandell theatre charges
Chemistry Dept Supplies Service Charge	4140	
Special Services Event Mgt Fee	4145	Event management fee for assisting large event planning & staffing events
Residence Hall Service Chgs	4150	Using residence halls for visitor housing or rental for events
Conference Services Service Charge	4152	Rental fee for space used in Millennium Hall
Drexel Roses	4155	Not active
HRM Service Department Charges	4160	
Animal Expense	4165	IRB Expense was changed in 2001 to Animal Expense for DUCOM - SLAS does not use
DUST Services Dept Charge	4185	DUST equipment rental & student personnel hours
ID Card Service Dept Charge	4190	
University Communications Advertising Charges	4195	
Medical/Surgical Supplies - AP	4201	Athletics only - trainer supplies
Rent Payment - Tenant	4251	Does not pool to bottom line
DU/PHEC IC Chargebacks	4254	Does not pool to bottom line
Dean's Tax	4255	Does not pool to bottom line
Physician Billing Charge	4256	
CPG Administrative Overhead	4257	
Educational Support Expense	4258	
DU/PHEC IC Research Services	4261	
Departmental Overhead	4262	Does not pool to bottom line
Student Financial Aid		
Other Fringe Benefits	3470	Grant in aid to other Universities/Schools
Tuition Remission (TA's/GA's)	4515	
Tuition Remission (Research Assistants)	4516	
Other Tuition Remission	4518	Room remissions for Resident Assistants and Conference Assistants
Other Drexel University Scholarships	4545	
Restricted Scholarships	4550	
Major Equipment Expense >$5,000.00		
Office Furniture/Equipment Expense >5,000.00	6305	Greater than $5,000 capitalized item
Software/Computer Equipment Expense >5,000.00	6310	
Maintenance Equipment Expense >5,000.00	6315	
Transportation Equipment Expense >5,000.00	6320	Vehicle Purchases
Building Equipment Expense >5,000.00	6325	
Other Equipment Expense >5000.00	6330	Food Service Equipment, Electronics Equipment Purchases - Usually dispatch operations
Research Costs		
Sponsored Projects Fringe Benefits	2950	
Indirect Cost Calculation	7001	
Fringe Benefit Calculation	7002	
Subcontract Expense <$25,000	7011	Does not pool to the bottom line
Subcontract Expense >$25,000	7012	Does not pool to the bottom line

Student Life and Administrative Services
Finance and Administration
Account Code List

Account Object Name	Code #	Description
Expense Recovery		
COM Expense Recovery	8007	
Expense Recovery- Internal Charges	8010	Expense recovery from Drexel departments - Does not pool to the bottom line
Expense Recovery - External Charges	8011	Expense recovery from outside Drexel - Does not pool to the bottom line
Designated Overhead Recovery	8012	
DU/PHEC IC Grant Recovery	8013	
DU/PHEC IC General Recovery	8014	Expense recovery from College of Medicine
DU/PHEC IC Miscellaneous Recovery	8015	
Holding and Action Codes		
Budget Development Salary	4993	Used for reconciling personnel and operating budgets (in OpBud and SalBud) as well as to house pending salary transfers.
Deficit Coverage	4997	Must be used for Funding Transfers related to deficits coverage.
Pooled Budget	4999	May not spend out of this account code
Funds Transfer	7088	Used to transfer funds when a designated cost center is involved
Transfer to Plant	7089	Used to transfer funds when a capital cost center is involved
Depreciation Transfer	7071	Does not pool to bottom line
Debt Service Transfers	7072	Does not pool to bottom line
Non-Mandatory transfers	7073	Used on FTF to clear deficit from prior years. Does not pool to bottom line
Principal - Fraternity Loans	7091	
C/R Rule Code for Budget	7777	This is an account that is defaulted for a rule code error. If there is ever any activity posted to this account we need to contact General Accounting immediately