

A. PURPOSE OF THIS GUIDANCE

- The purpose of this document is to provide guidance to departmental administrators, faculty and staff (all school financial users), for standardized expenditure coding and proper use of expense subcodes.
- The fund owner or appropriate designee is responsible for selecting the proper subcode for coding expense transactions. Accurate coding of expenses is important for the School's financial reporting and is summarized in the School's consolidated statement of operations that is forwarded to senior management, trustees, financial institutions and regulatory agencies.
- If you have any questions, or comments about the subcodes, please contact the Director of School Finance at 212.731.3495.

B. LIST OF ALL AVAILABLE SUBODES

Compensation and Benefits:

- **4000 - Monthly & Bi-Weekly:** Payroll charges for monthly or bi-weekly salaried employees.
- **4001 - Weekly:** Payroll charges for hourly employees. Paid through Atkins Payroll System.
- **4002 - Overtime:** Overtime compensation expenses.
- **4003 - Trainee (No Fringe):** Trainee salary costs; this subcode is assigned by the payroll department.
- **4007 - FPA - Professional Coverage:** Payments for FPA physicians' coverage.
- **4008 - Salary-Reimbursement:** Reimbursements to Mount Sinai from outside institutions for salary costs of physicians providing services. Balance is typically a negative amount, or 'contra'.
- **4020 - Biweekly Non-Faculty Bonus**
- **4021 - Weekly Bonus**
- **4022 - Biweekly Faculty Regular Salary**
- **4023 - Biweekly Faculty Bonus**
- **4025 - Graduate Student Salary**
- **4120 - Medical**
- **4133 - Grant In Aid**
- **4140 - Uniforms** – Uniform expenses for the employees.
- **4141 - Activity & Recreation:** Costs incurred to support approved employees' recreational activities, such as picnics

and group trips. *Charges to this code are subject to review by Finance for compliance with institutional policies.*

- **4142 - Employee Dues:** Costs incurred for employee's professional memberships in accordance with Institutional policy.
- **4143 – Tuition**
- **4144 - Employee Training:** Expenses related to the training and professional development of staff.
- **4146 - Relocation Expense:** Expenses incurred by Mount Sinai to compensate employees' relocation expenses.
- **4150 – Composite Rate**
- **4401 – Professional Recruitment Fee:** Expense incurred for the recruitment of students and staffs.
- **4664 – Mortgage Related Expenses**

Occupancy & Facility Costs:

- **4160 – Graduate Student Composite Rate**
- **4302 – Minor Equipment:** Purchases of equipment valued less than \$500 (e.g., a \$250 fax machine). Whenever a PO includes several line items that are less than \$500 separately, but in the aggregate exceed \$500, the items may be combined to deem the item “Capital Equipment” if the

various components cannot be physically separated and practically used for their intended purpose. For example, laptop PC's (which cost \$2,000 in the aggregate) are often purchased with PO's that are itemized – each representing a very small portion of the overall computer. The various components are not physically separable for their intended purpose, and therefore should be combined and capitalized. If aggregated or stand-alone purchases exceed \$500 then they should be charged to 4660, “Capital equipment”.

- **4304 - Electrical Supplies:** Non-capital supplies for lighting or electrical fixtures, such as wiring, plugs, etc. This does not include electronic equipment.
- **4305 – Electronic Supplies**
- **4307 – Infrastructure Repair**
- **4310 - Minor Renovations:** Expenses incurred for the minor repair of facilities. These are not capital transactions. E.G. Carpet cleaning, wall painting, etc.
- **4311 – Refrigeration and Sterilization:** Clinical code used for charges for cooling and sterilization.
- **4315 – Building Maintenance:** Minor building maintenance, such as housecleaning or changing light bulbs.

- **4316 - Equipment Maintenance:** Minor equipment maintenance charges that are not covered by warranties.
 - **4319 - Repair of Equipment:** Minor equipment repairs such as replacement of a broken Hard Drive in a computer.
 - **4321 – Main – Med/Surg & Lab**
 - **4348 – Catering:** Expenses incurred for ‘in-house’ or outside catering orders. *Charges to this code are subject to review by Finance for compliance with institutional policies.*
 - **4351 – Janitorial / Plumbing Supplies:** Purchase of janitorial or plumbing supplies such as pipes, brooms, etc. Mostly used by “Housekeeping” division.
 - **4360 – Electricity:** Reserved for use by Engineering.
 - **4361 – Gas:** Reserved for use by Engineering.
 - **4362 - Fuel Oil :** Reserved for use by Engineering.
 - **4363 - Water & Sewer:** Reserved for use by Engineering.
 - **4376 - Telephone Move/Add/Change:** Used for installation and service of telephone equipment.
 - **4430 - Storage:** Expenses for the outside storage of documents or equipment.
 - **4440 – Vehicle & Maintenance**
 - **4441 – Equipment - Rent/Lease:** Short-term rental of equipment. *This code is also used for capital leases.*
 - **4450 - Rental Building Space:** Rent payments for office and clinical space.
 - **4496 - Malpractice Insurance:** Used for malpractice insurance payments.
- Consulting/Outside Services:**
- **4422 - Outside Lab Services:** Expenses incurred for lab outsourcing.
 - **4424 - Other Outside Services:** Used only for fees paid to outside contractors (such as transcription services in a clinical department). This code should not be used for temporary services, consulting services or any other service already covered by an existing code.
 - **4425 - Temporary Help:** Payments made to Personnel Agencies for temporary workers.
 - **4432 – Consultants:** Used for consulting services.
 - **4433 – HSO/ASA**

- **4437 - Honorariums:** Used to pay visiting lecturers' fees.
- **4438 – Stipend:** Used to pay students and intern salaries.
- **4470 – Audit & Accounting Fees:** Used for outside auditing and accounting services.
- **4480 - Legal Fees:** Used for external legal services directly assigned to a department.

Travel:

- **4460 - Seminars & Conventions:** Expenses incurred for Mount Sinai produced / hosted seminars and conventions. That is: costs associated with “in house” seminars.
- **4461 – Ground Transportation:** Expenses incurred for local travel.
- **4462 – Registration Fees:** Fees paid to attend outside / external seminars & conventions.
- **4463 - Foreign Travel:** Expenses such as transportation, lodging and meals incurred during a trip to a foreign country.
- **4464 - Domestic Travel:** Expenses such as transportation, lodging and meals incurred during a domestic trip.
- **4465 - Trainee Travel:** Travel by Mount Sinai trainees.

- **4677 - Meals**
- **4678 - Entertainment:** *Charges to this account are subject to review by Finance for compliance with institutional policies.*

Capital and Principal Payments:

- **4660 - Capital Equipment:** An item is considered to be a “capital” item if its acquisition cost is \$500 or more, *and* its useful life is greater than one year. All such items are coded as: ‘4660 – Capital Equipment.’ This is the only code that should be used for any capital expenditure. Examples of Capital equipment are computer systems, hardware, software that costs more than \$500, Furniture & Fixtures, Clinical Equipment, and Major Office Equipment.

Administrative Costs:

- **4145 - Fines/Penalties:** Expenses incurred for various fines and penalties, such as late payments or fire safety inspection failure.
- **4260 - Office Supplies:** Expenses incurred for the purchase of various office supplies (pens, paper, etc).

- **4261 – Postage**
- **4262 - Duplicating Services:** Expenses for photocopying various documents.
- **4263 - Photographic Service:** Expenses for photo processing.
- **4265 – EDP Supplies**
- **4266 – Software:** Expenses paid for software that do not exceed \$500. Software costs greater than \$500 should be charged to “4660” Capital Equipment.
- **4267 - Books & Periodicals:** Expenses incurred for purchase of books & periodicals, such as books or medical journals for a departmental library.
- **4268 - Minor Office Equipment:** Expenses incurred for purchases of non-capitalizable office equipment (having a cost less than \$500), such as a scanner.
- **4269 - Minor Office Furniture:** Expenses for purchase of non-capitalizable furniture (having a cost less than \$500), such as an office chair.
- **4270 - Photocopy Machine Supplies:** Expenses incurred for buying photocopy machine supplies.
- **4271 - Printed Forms:** Payments to the publishing companies for the printing of standardized forms.
- **4370 – Telephone:** Long distance and local telephone services.
- **4400 - Institutional Dues**
- **4402 - Advertising Media / Production & Other**
- **4404 - Public Relations**
- **4405 - Institutional Licenses**
- **4420 – Annual Report**
- **4423 - Microfilming Service:** Expenses incurred for microfilming services.
- **4429 - Credit Card Charges:** Miscellaneous charges for the use of credit cards.
- **4431 - Shipping & Delivery:** Expenses related to shipping and receiving various packages.
- **4442 - Photocopy Machine:** Expenses incurred for purchase and maintenance of office photocopy machines.
- **4490 - Insurance**

- **4511 - Administrative Fees**
- **4608 - Publication Expenses:** Expenses incurred for publications.
- **4620 – Scholarships:** Scholarship awards to medical students.
- **4621 - Awards**
- **4622 – Student Loans:** Reserved exclusively for use by Student Financial Services and Finance personnel.
- **4633 - Computer Access**
- **4639 – Film**
- **4671 - Plaques & Memorials:** Expenses incurred for purchase and installation of plaques & memorials.
- **4672 - Graduation Expenses:** Expenses related to organization and celebration of graduation festivities.
- **4673 – Annual Programs**
- **4676 – Convocation**
- **4680 - Commitments** – Reserved for use by Finance.
- **4682 - Appropriations** – Reserved for use by Finance.

Overhead Charges:

- **4800 - Affiliate Contracts**
- **4802 - Research & Training**
- **4807 - Gifts**
- **4808 - Overhead**

Research, Clinical and Instructional:

- **4139 - Dry Cleaning:** Uniform dry cleaning expenses.
- **4147 – Textbooks:** Expenses incurred for purchase of textbooks.
- **4148 – Inventors Share Royalty**
- **4200 - X-Ray Film:** Expenses incurred for the purchase of x-ray film.
- **4202 – Minor Apparatus**
- **4209 – Chemicals:** Purchase of chemicals.
- **4210 - Dental Prosthetic Appliances**

- **4211 - Dressing & Bandages:** Expenses for dressing & bandages.
- **4212 - Drugs Non – Formulary:** Purchase of non-formulary drugs.
- **4213 - Drugs Formulary:** Purchase of formulary drugs. Used by Anesthesiology, Transplant Unit, etc.
- **4216 - Anesthesia & Other Gases**
- **4217 - Radioactive Material:** Purchase and storage of radioactive materials. Mostly used by Human Genetics division.
- **4218 - IV Solutions**
- **4219 – Sutures**
- **4220 – Medi / Surg Disposable**
- **4221 – Educational Supplies:** Expenses for supplies used in delivering instruction to students (not falling into definition of more specific, existing subcode).
- **4224 – Animals:** Expenses associated with purchase of animals.
- **4225 – Pacemakers:** Purchase and maintenance of pacemakers.
- **4226 - Rehabilitation & Other Relief**
- **4227 - Needles & Syringes:** Purchase of needles and syringes.
- **4232 - Special Programs**
- **4233 – Medi / Surg Non Disposable**
- **4240 - Organs**
- **4242 - Lab Glassware**
- **4243 - Lab Supplies**
- **4245 – Catheters**
- **4248 - Hearing Aid & Repair:** Purchase and repair of hearing aids.
- **4249 - In House Facilities:** To cover costs related to shared research facilities.
- **4264 - Developing Solutions:** Purchase of developing solutions.
- **4272 - Medical Record Fees:** Expenses associated with keeping and maintaining medical records.

- **4314 – Copy Services**
- **4340 - Dietary Containers:** Purchase of dietary containers.
- **4343 - Provisions & Utensils:** Purchase of provisions and utensils such as spoons.
- **4352 - Laundry Supplies:** Laundry supplies such as detergent.
- **4426 - Rehabilitation Workshop**
- **4427 - Tab Services**
- **4531 - Hospital & Ancillaries**
- **4600 - Animal Food:** Expenses incurred with purchase of animal food.
- **4601 - Animal Maintenance:** Expenses incurred for animal per diem and cage charges.
- **4603 - Animal Surgical Charges**
- **4604 - Clinic Fees (MSH)**
- **4605 - Clinic Fees (Non –MSH)**
- **4606 - Subject Fees:** Fees paid for participation in clinical experiments or studies.
- **4607 - Patient Personal Reimbursement**
- **4609 – Subcontracts / Grants**
- **4610 - Cost Sharing - Other**
- **4630 - Medical Books:** Purchase of various medical literature used by doctors and nurses. Used most by Anesthesiology and Otolaryngology.
- **4631 – Trade Books**
- **4638 - Medical Instruments:** Expenses incurred for purchase of medical instruments. Purchase should be less than \$500 in aggregate.
- **4823 - Fpa Overhead:** Direct Overhead expenses. *Reserved for finance use only*
- **4824 - Fpa Assessment:** Overhead expenses. Compliance Fund. *Reserved for finance use only*
- **4826 - Fpa Indirect Overhead Adjustment:** Adjustment to overhead after allocation of charges for space and malpractice. *Reserved for finance use only*

Miscellaneous & Other:

- **4406 - Bad Debts:** Charges written off for debts that would not be repaid to MS.
- **4421 - Contingency** – Reserved for Finance use only.
- **4530 – Miscellaneous:** This code is only used when no other expense code appears to be appropriate. *Charges to this code are subject to review by Finance for compliance with institutional policies.*
- **4655 - Gift Shop Inventory:** Purchase of supplies, such as candy or cards for the gift shop.
- **4642 - Film Processing**
- **4647-Non Capital Released from Restrictions**

This is a transfer code that should be used when charging down an ‘0285’ account to an unrestricted account, such as ‘0243’, ‘0246’, ‘0248’ and other similar unrestricted funds. This code should only be used when the basis for the transfer is non-specific.

For example:

Spending occurs in a 0243 account throughout the year for specific research. The spending occurs in the form of salaries, supplies and many other activities that are all

incurred for the purpose of this specific research. The department, later in the year, determines that this research does meet the restrictions of a restricted 0285 fund, and decides to charge the fund for this. The department should prepare a fund transfer with supporting documentation attached in Sinai Central using this code to charge down the 0285 account, and replenish the 0243 account, using the 4647 account on both sides of the transaction (the object code should net to zero between the two funds).

The following 483X series is only used by engineering charging 0294 capital project funds. These sub-codes should not be used on meal or other fund source.

- **4830 - Cip -Conversion Open Balance** – Used by engineering charging 0294 capital project funds.
- **4831 - Cip-Construction** – Used by engineering charging 0294 capital project funds.
- **4832 - Cip- Architectural & Engineering Fees** – Used by engineering charging 0294 capital project funds.
- **4833 - Cip-Furniture & Fixtures** – Used by engineering charging 0294 capital project funds.
- **4834 - Cip-Equipment** – Used by engineering charging 0294 capital project funds.

- **4835 - Cip-Inspection** – Used by engineering charging 0294 capital project funds.
- **4836 - Cip-Facilities & Engineering** – Used by engineering charging 0294 capital project funds.
- **4837 - Cip-Project Management** – Used by engineering charging 0294 capital project funds.
- **4838 - Cip-Contingency** – Used by engineering charging 0294 capital project funds.
- **4839 - Cip-Deferred Maintenance** – Used by engineering charging 0294 capital project funds.

E. ADDITIONAL NOTES

- **Applying the \$500 Capitalization Threshold to Aggregate Purchases** - Whenever a PO includes several line items that, in the aggregate, exceed \$500, the items may be combined to deem the item “capital” if the various components cannot be physically separated and practically used for their intended purpose. For example, laptop PC’s (which cost \$2,000 in the aggregate) are often purchased with PO’s that are itemized – each representing a very small portion of the overall computer. The various components are not physically separable for their intended purpose, and therefore should be combined and capitalized.

- **Dealing with non-capitalizable components of a purchase requisition** - If there are non-capitalizable components of a purchase requisition, based on the above criteria, then these amounts should be included on a separate purchase requisition which properly account for these items as “expense” items. You can find those codes above in the “list of all available subcodes section”.
- **Add-on Components** - Many capital expenditures/PO’s include certain “add-on” components from the vendor that are not capitalizable, such as a one-year warranty. Finance recommends that a separate PO be created for these transactions when the amount is significant (greater than \$500, or 5% of the capital expenditure, whichever is lower).

- **The following list of subcodes is alphabetized by description.**

4141	Activity & Recreation
4511	Administrative Fees
4402	Advertising Media/Production & Other
4800	Affiliate Contracts
4216	Anesthesia & Other Gases
4600	Animal Food
4601	Animal Maintenance
4603	Animal Surgical Charges
4224	Animals

4673	Annual Programs	4835	Cip-Inspection
4420	Annual Report	4837	Cip-Project Management
4682	Appropriations	4604	Clinic Fees (MSH)
4470	Audit & Accounting Fee	4605	Clinic Fees (Non-MSH)
4621	Awards	4680	Commitments
4406	Bad Debts	4150	Composite Rate
4428	Bank Charges	4633	Computer Access
4020	Biweekly Non-Faculty Bonus	4432	Consultants
4023	Biweekly Faculty Bonus	4421	Contingency
4022	Biweekly Faculty Regular Salary	4676	Convocation
4267	Books & Periodicals	4314	Copy Services
4801	Budgets	4610	Cost Sharing - Other
4315	Building Maintenance	4429	Credit Card Charges
4660	Capital Equipment	4210	Dental Prosthetic Appliances
4348	Catering	4264	Developing Solutions
4245	Catheters	4340	Dietary Containers
4209	Chemicals	4464	Domestic Travel
4832	Cip-Architecture & Engineering Fees	4211	Dressing & Bandages
4831	Cip-Construction	4213	Drugs Formulary
4838	Cip-Contingency	4212	Drugs Non-Formulary
4830	Cip-Conversion Open Balance	4139	Dry Cleaning
4839	Cip-Deferred Maintenance	4262	Duplicating Services
4834	Cip-Equipment	4265	EDP Supplies
4836	Cip-Facility & Engineering	4221	Educational Supplies
4833	Cip-Furniture & Fixture	4304	Electrical Supplies

4360	Electricity	4437	Honorariums
4305	Electronic Supplies	4531	Hosp & Ancillaries
4142	Employee Dues	4433	HSO/ASA
4144	Employee Training	4249	In House Facilities
4678	Entertainment	4307	Infrastructure Repair
4316	Equipment Maintenance	4400	Institutional Dues
4441	Equipment Rental/Lease	4405	Institutional Licenses
4639	Film	4490	Insurance
4642	Film Processing	4148	Inventors Share Royalty
4145	Fines/Penalties	4218	IV Solutions
4463	Foreign Travel	4351	Janitor/ Plumbing Supplies
4004	Fpa - Supplement	4242	Lab Glassware
4824	Fpa Assessment	4243	Lab Supplies
4826	Fpa Indirect Overhead Adjustment	4352	Laundry Supplies
4823	Fpa Overhead	4480	Legal Fees
4007	Fpa- Professional Coverage	4321	Main – Med/Surg & Lab
4362	Fuel Oil	4496	Malpractice Insurance
4361	Gas	4677	Meals
4655	Gift Shop Inventory	4233	Med/Surg Non-Disposable
4807	Gifts	4120	Medical
4160	Grad Stud Comp Rate	4630	Medical Books
4672	Graduation Expenses	4638	Medical Instruments
4133	Grant In Aid	4272	Medical Record Fees
4461	Ground Transportation	4220	Medi/Surg Disposable
4248	Hearing Aid & Repair	4423	Microfilming Services

4202	Minor Apparatus	4404	Public Relations
4302	Minor Equipment	4608	Publication Expenses
4268	Minor Office Equipment	4217	Radioactive Material
4269	Minor Office Furniture.	4401	Professional Recruitment Fee
4310	Minor Renovations	4311	Refrigeration & Sterilization
4530	Miscellaneous	4462	Registration Fees
4000	Monthly & Bi-Weekly	4226	Rehabilitation & Other Relief
4664	Mortgage Related Expenses	4426	Rehabilitation Workshop
4227	Needles & Syringes	4146	Relocation Expense
4647	Non Capital Released From Restrictions	4450	Rental Building Space
4260	Office Supplies	4319	Repair Of Equipment
4240	Organs	4802	Research & Training - Federal
4424	Other Outside Services	4025	Graduate Student Salary
4422	Outside Lab Services	4008	Salary-Reimbursement
4808	Overhead	4620	Scholarships
4002	Overtime	4460	Seminars & Convention
4225	Pacemakers	4431	Shipping & Delivery
4607	Patient Personal Reimbursement	4266	Software
4270	Photocopy Machine Supplies	4232	Special Programs
4442	Photocopy Machine	4438	Stipend
4263	Photographic Services	4430	Storage
4671	Plaques & Memorials	4622	Student Loans
4261	Postage	4609	Subcontracts/Grants
4271	Printed Forms	4606	Subject Fees
4343	Provisions & Utensils	4219	Sutures

4427	Tab Services	4008	Salary-Reimbursement
4370	Telephone	4020	Biweekly Non-faculty Bonus
4376	Telephone Move/Add/Change	4021	Weekly Bonus
4425	Temporary Help	4022	Biweekly Faculty Regular Salary
4147	Textbooks	4023	Biweekly Faculty Bonus
4631	Trade Books	4025	Graduate Student Salary
4465	Trainee Travel	4120	Medical
4003	Trainee(No Fringe)	4133	Grant In Aid
4143	Tuition	4139	Dry Cleaning
4140	Uniforms	4140	Uniforms
4440	Vehicle & Maintenance	4141	Activity & Recreation
4363	Water & Sewer	4142	Employee Dues
4001	Weekly	4143	Tuition
4021	Weekly Bonus	4144	Employee Training
4200	X-Ray Film	4145	Fines/Penalties

- **The following list of subcodes is presented in ascending numerical order.**

4000	Monthly & Bi-Weekly	4146	Relocation Expense
4001	Weekly	4147	Textbooks
4002	Overtime	4148	Inventors Share Royalty
4003	Trainee(No Fringe)	4150	Composite Rate
4004	Fpa - Supplement	4160	Grad Stud Comp Rate
4007	Fpa- Professional Coverage	4200	X-Ray Film
		4202	Minor Apparatus
		4209	Chemicals
		4210	Dental Prosthetic Appliances
		4211	Dressing & Bandages

4212	Drugs Non-Formulary	4265	EDP Supplies
4213	Drugs Formulary	4266	Software
4216	Anesthesia & Other Gases	4267	Books & Periodicals
4217	Radioactive Material	4268	Minor Office Equipment
4218	IV Solutions	4269	Minor Office Furniture
4219	Sutures	4270	Photocopy Machine Supplies
4220	Medi/Surg Disposable	4271	Printed Forms
4221	Educational Supplies	4272	Medical Record Fees
4224	Animals	4302	Minor Equipment
4225	Pacemakers	4304	Electrical Supplies
4226	Rehabilitation & Other Relief	4305	Electronic Supplies
4227	Needles & Syringes	4307	Infrastructure Repair
4232	Special Programs	4310	Minor Renovations
4233	Med/Surg Non Disposable	4311	Refrigeration & Sterilization
4240	Organs	4314	Copy Services
4242	Lab Glassware	4315	Building Maintenance
4243	Lab Supplies	4316	Equipment Maintenance
4245	Catheters	4319	Repair Of Equipment
4248	Hearing Aid & Repair	4321	Main - Medi/Surg & Lab
4249	In House Facilities	4340	Dietary Containers
4260	Office Supplies	4343	Provisions & Utensils
4261	Postage	4348	Catering
4262	Duplicating Services	4351	Janitorial/ Plumbing Supplies
4263	Photographic Services	4352	Laundry Supplies
4264	Developing Solutions	4360	Electricity

4361	Gas	4437	Honorariums
4362	Fuel Oil	4438	Stipend
4363	Water & Sewer	4440	Vehicle & Maintenance
4370	Telephone	4441	Equipment Rental/Lease
4376	Telephone Move/Add/Change	4442	Photocopy Machine
4400	Institutional Dues	4450	Rental Building Space
4401	Professional Recruitment Fee	4460	Seminars & Convention
4402	Advertising Media/Production & Other	4461	Ground Transportation
4404	Public Relations	4462	Registration Fees
4405	Institutional Licenses	4463	Foreign Travel
4406	Bad Debts	4464	Domestic Travel
4420	Annual Report	4465	Trainee Travel
4421	Contingency	4470	Audit & Accounting Fee
4422	Outside Lab Services	4480	Legal Fees
4423	Microfilming Services	4490	Insurance
4424	Other Outside Service	4496	Malpractice Insurance
4425	Temporary Help	4511	Admin Fees
4426	Rehabilitation Workshop	4530	Miscellaneous
4427	Tab Services	4531	Hosp & Ancillaries
4428	Bank Charges	4600	Animal Food
4429	Credit Card Charges	4601	Animal Maintenance
4430	Storage	4603	Animal Surgical Charges
4431	Shipping & Delivery	4604	Clinic Fees (MSH)
4432	Consultants	4605	Clinic Fees (Non-MSH)
4433	HSO/ASA	4606	Subject Fees

4607	Patient Personal Reimbursement	4800	Affiliate Contracts
4608	Publication Expenses	4801	Budgets
4609	Subcontracts/Grants	4802	Research & Training - Federal
4610	Cost Sharing - Other	4807	Gifts
4620	Scholarships	4808	Overhead
4621	Awards	4823	Fpa Overhead
4622	Student Loans	4824	Fpa Assessment
4630	Medical Books	4826	Fpa Indirect Overhead Adjustment
4631	Trade Books	4830	Cip-Conversion Open Balance
4633	Computer Access	4831	Cip-Construction
4638	Medical Instruments	4832	Cip-Architectural & Engineering Fees
4639	Film	4833	Cip-Furniture & Fixture
4642	Film Processing	4834	Cip-Equipment
4647	Non Capital Released From Restrictions	4835	Cip-Inspection
4655	Gift Shop Inventory	4836	Cip - Facilities & Engineer
4660	Capital Equipment	4837	Cip-Project Management
4664	Mortgage Related Expenses	4838	Cip-Contingency
4671	Plaques & Memorials	4839	Cip-Deferred Maintenance
4672	Graduation Expenses		
4673	Annual Programs		
4676	Convocation		
4677	Meals		
4678	Entertainment		
4680	Commitments		
4682	Appropriations		