

Object codes normally excluded from F&A calculation*

Grants and Contracts (Fund CG)
Modified Total Direct Cost (ICR Type Code 22)

Object

Code	Object Code Description
3600	Capital Acq - Library Books
3605	Capital Acq - Rare Books
3610	Capital Acq - Art & Collections
3620	Capital Acq - Fixed Equipment
3630	Capital Acq - Moveable Equipment
3635	Capital Acq - Gov't Owned Equip
3640	Capital Acq - Vehicles
3650	Capital Acq - Computer Equip
3660	Capital Acq - Computer Software
3670	Capital Acq - Equip Found
3700	Capital Acq - Land
3710	Capital Acq - Buildings
3715	Capital Acq - Gov't Owned Bldg
3720	Capital Acq - Improvements Non Bldg
3725	Capital Acq - Leasehold Improvements
3750	Capital Acq - Lease Purchase
3755	Capital Acq - NFED-Spon Moveable
3760	Capital Asset Adjustment
3765	Capital Acq - Fed-Fund Moveable
3770	Capital Acq - NFED-Spo Non-Moveable
3775	Capital Acq - State-Fund Moveable
3780	Capital Acq - SUNY-Fund Moveable
3785	Capital Acq - Fed-Fund Non-Moveable
3790	Capital Acq - State-Fund Non-Moveable
3795	Capital Acq - SUNY-Fund Non-Moveable
3800	Capital Equip - Fabricated
3810	Capital Equip - Fabricated Gov't Owned
3850	Transfer Out -From Purchase of Cap Asset
3907	Capital Retainage Expense
3920	Capital Construction - Planning
3930	Capital Construction - Site Preparation
3940	Capital Construction - Building
3945	Capital Construction - Capitalize Intere
3950	Capital Construction - Renovations
3960	Capital Construction - Landscaping
3970	Capital Construction - Fixed Equipment
3975	Capital Construction-Moveable Equipment
3995	Budget - Capital Expense
5040	Academic - Faculty Sabbatic Leave-EN
5041	Academic - Faculty Sabbatic Leave-CC

5380 Salary Accrual
5640 Benefits - Accrual
6000 Cost of Sales - Food
6005 Cost of Sales - Beverage Alcohol
6010 Cost of Sales - Other
6230 Lease - Real Property
6270 Amortization
6280 Amortization - Capital Lease/Rent
6290 Fabricated Equip Components
6295 Interdept - Fabricated Equip Components
6300 Depreciation - Art Collection
6301 Depreciation - Bulding
6302 Depreciation - Books
6303 Depreciation - Moveable Equip
6304 Depreciation - Vehicles
6305 Depreciation - Software
6306 Depreciation - Computers
6307 Depreciation - Improvement Not Bldg
6308 Depreciation - Fixed Equipment
6325 C&G Exp Adjustment - DFA Use Only
6330 Bad Debt Expense
6395 Loss on the Disposition of Assets
6405 Over/Short - Inventory
6410 Gift In Kind - Non Capital Expense
6650 Services-Spons Subs \$25K and over
6879 Interdept - Utilities -Exempt Electrical
7099 Capital Equipment - Trade In
7235 Non Operating- Cap Proj PAR - Budget
8005 Transfer Out - to Debt Service
8030 Transfer Out - to FFE
8035 Transfer Out - to Capital Projects/CIP
8100 FIN AID-Stipends - Graduate Fellowship
8101 FIN AID-Stipends - Lump Sum - Grad
8120 FIN AID-Tuition & Fees - Grad Fellowship
8128 FIN AID-Health Insurance-Grad Fellowship
8150 Prizes - Graduate
8200 FIN AID-Tuition - Undergraduate
8220 Fees - Mandatory Undergraduate
8250 Prizes - Undergraduate
8320 Loan - Cancelled/Forgiven
8450 Prizes - Non-Degree
8460 FIN AID-Tuition - Non-Degree
8461 FIN AID-Fees - Mandatory Non-Degree
8462 FIN AID-Stipends - Non-Degree
8463 FIN AID-Stipends - Undergraduate
8500 FIN AID-Stipends - Professional Student
8520 FIN AID-Tuition - Professional Student

8528 Fees - Mandatory Professional
 8550 Prizes - Professional
 8635 Health Insurance - GRA
 8640 Health Insurance - Other Grad Assist
 8645 Tuition & Fees - GRA
 8650 Tuition & Fees - Other Grad Assist
 8690 JTCII Graduate Student Support
 9030 Accessory Instruction
 9060 Institutional Allowance - Expense
 9070 F&A Recovery - Expense
 9080 Indirect Cost - Gifts - Expense
 9085 Scholarship Allowance
 9093 Interdept - Participant Support -Other
 9096 Participant Support-Stipend/Subsistence
 9097 Participant Support - Travel
 9098 Participant Support - Fees
 9099 Participant Support - Other
 9135 Budget - CG Frozen Funds
 9180 Nominal Close- Debit Summary Object
 9935 Cost Share - FAGR
 9936 Cost Share - FAOT
 9937 Cost Share - FAPR
 9946 Cost Share - CAPC
 9955 Cost Share - Trsfr of Fds-Indirect Cost
 9970 Cost Share object code for CAPA level
 9979 Cost Share - FAUG
 9982 Cost Share - Trsfr of Fds - GA Support
 9990 Cost Share - UTAL

Restricted Gift Accounts (Fund RG)
 Total Direct Cost (ICR Type Code 25)

Object

Code	Object Code Description
5500	Graduate Research Assistant (GRA)
5505	Research Assistant, Grad (RA)
5510	Teaching Assistant, Grad (TA)
5515	Graduate Assistant (GA)
5520	Extension/Vet Assistant, Grad (EA/VA)
5525	Graduate Teaching Res Specialist (GTRS)
5530	Grad RA - Federal Work Study
5580	Head Resident RA (exempt)
8000	Transfer Out - to Current Operating
8005	Transfer Out - to Debt Service
8020	Transfer Out - to True Endowment
8030	Transfer Out - to FFE

8035 Transfer Out - to Capital Projects/CIP
8040 Transfer Out-to Renewal & Replacement
8100 FIN AID-Stipends - Graduate Fellowship
8101 FIN AID-Stipends - Lump Sum - Grad
8120 FIN AID-Tuition & Fees - Grad Fellowship
8128 FIN AID-Health Insurance-Grad Fellowship
8150 Prizes - Graduate
8200 FIN AID-Tuition - Undergraduate
8220 Fees - Mandatory Undergraduate
8250 Prizes - Undergraduate
8450 Prizes - Non-Degree
8460 FIN AID-Tuition - Non-Degree
8461 FIN AID-Fees - Mandatory Non-Degree
8462 FIN AID-Stipends - Non-Degree
8463 FIN AID-Stipends - Undergraduate
8500 FIN AID-Stipends - Professional Student
8520 FIN AID-Tuition - Professional Student
8528 Fees - Mandatory Professional
8550 Prizes - Professional
9135 Budget - CG Frozen Funds
9180 Nominal Close- Debit Summary Object
9955 Cost Share - Trsfr of Fds-Indirect Cost
6325 C&G Exp Adjustment - DFA Use Only
8645 Tuition & Fees - GRA
8635 Health Insurance - GRA
8640 Health Insurance - Other Grad Assist
8650 Tuition & Fees - Other Grad Assist
9060 Institutional Allowance - Expense
7235 Non Operating- Cap Proj PAR - Budget
6270 Amortization
6306 Depreciation - Computers
6307 Depreciation - Improvement Not Bldg
9080 Indirect Cost - Gifts - Expense
8320 Loan - Cancelled/Forgiven
6330 Bad Debt Expense
9070 F&A Recovery - Expense
6304 Depreciation - Vehicles
6302 Depreciation - Books
6305 Depreciation - Software
6280 Amortization - Capital Lease/Rent
6410 Gift In Kind - Non Capital Expense
6308 Depreciation - Fixed Equipment
6405 Over/Short - Inventory
6300 Depreciation - Art Collection
9085 Scholarship Allowance
6303 Depreciation - Moveable Equip
6301 Depreciation - Bulding

9990 Cost Share - UTAL
8055 Transfer Out - to Faculty Start-up
8080 Transfer Out - DFA ONLY-Between UR & TR
8070 Transfer Out - Intrafund
8095 Transfer Out - Provost-Subvention
8075 Transfer Out - Intrafund- Between Units
8003 Transfer Out - to Benefit Pool
8050 Transfer Out - to Medical College
8090 Transfer Out - Provost-Univ Support Pool
9982 Cost Share - Trsfr of Fds - GA Support
9975 Cost Share - TAXS
9981 Cost Share - TRWM
5380 Salary Accrual
5640 Benefits - Accrual
9926 Cost Share - Trsfr of Fds - Grad Support

*For complete list refer to the KFS Maintenance Table
"Indirect Cost Recovery Exclusion by Type Lookup"