

Frequently Used G/L Accounts

The entire list of G/L accounts is available at: <http://web.mit.edu/cao/www/GLaccounts/index.html>.

External Revenue

G/L Account	Description
800018	External Sales-Service
801035	External Sales
801063	Conference & Events Revenue
800303	Other Receipts
800600	Sponsored Billings

Internal Revenue

G/L Account	Description
801046	Internal Billings-Service
801062	Internal Billings-Sales
800325	Transfers In
800326	Transfers Out
800705	Draft Transfers In
800706	Draft Transfers Out

Salary and EB Expenses

G/L Account	Description
400005-400999	Salary-Related Expenses
490100-490103	Salary Corrections & Adjustments
600100-600111	Allocated Salaries
600200-600299	EB (Employee Benefits)
490200-490300	EB (Employee Benefits) Corrections & Adjustments

Overhead Expenses

G/L Account	Description
600300-600399	F&A (Facilities & Administrative)
490300-490325	F&A (Facilities & Administrative) Corrections & Adjustments
600400-600449	Fund Fee
490326-490350	Fund Fee Corrections & Adjustments

Authorized Total

G/L Account	Description
400000	Authorized Total

Non-Salary Expenses

G/L Account	Description
420050	Travel Expenses
420060	Travel-Not MTDC (modified total direct cost)
420070	Travel-Foreign Expenses
420080	Travel-Unallowable Cost
420081	Travel-Professional Development
420106	Audio Visual Expense
420140	Conference Expenses (employees attending)
420166	Entertainment
420184	Graphics & Signage
420220	Maint & Repairs & Reconditioning
420226	Materials and Services
420254	Non-Reimbursable Expenses
420258	Office Supplies
420260	Outside Purchases
420262	Temporary Help
420274	Parking Expense
420286	Facilities Plant Expense-not MTDC (modified total direct cost)
420298	Professional Services/Consulting
420310	Raw Materials
420314	Record Project Overrun-not MTDC (modified total direct cost)
420318	Recreation-Related Expenses
420338	Service Contracts
420344	Seminar/Workshop/Conference Costs
420392	Copying Expense
420600	Subrecipient Agreement
420610	Subcontracts
420620	Subrecipient Agreement-not MTDC (modified total direct cost)
420710	Consultants
420720	Contract Services
420800	Books & Publications
420840	Printing
420875	Publications
420890	Subscriptions
420920	Postage Mailing and Shipping
421000	Meetings-Food & Beverages
421010	Meetings-Materials & Supplies
421205	Alcoholic Beverages
421586	Membership and Dues
421753	Non-IS Telephone and Network Charges
421818	Equip/Furniture-Major-not MTDC (modified total direct cost)
421827	Equip/Furniture-Minor
421833	Equipment Rental-not MTDC (modified total direct cost)
421900	Computer Supplies & Peripherals
421925	Software
422325	Educational Plant