

**Object codes normally excluded from F&A calculation\***

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

**Object**

<b>Code</b>	<b>Object Code Description</b>
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

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

**Object**

<b>Code</b>	<b>Object Code Description</b>
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"