

Columbia University - Office of the Controller

Valid Account Controls as of 9/10/2009

CATEGORY

CODE

DESCRIPTION

Cash

1100	Cash
1140	Cash On Hand
1150	Other Cash
1153	Cash Advance
1160	Petty Cash
1170	Chk Cashing Activity
1180	Twu-Vb Payroll Corp
1190	Cash Dep/Withdraw
1191	Cash Equivalent

Investments

1200	Invest Pooled
1201	Invest Pooled
1202	Invest Pooled
1203	Total Invest Pooled
1204	Total Invest Pooled
1205	Total Invest Pooled
1206	Invest Pooled
1207	Invest Facility Loan
1208	Fac Mtg Funding Othr
1210	Invest Comm'l Loan
1211	N/O Real Estate Eqty
1220	R/E Revolving Equity
1230	Accumulated Depr
1240	Common Fund
1250	Provident
1260	Rental Properties
1270	Accountability B
1271	Misc Investments
1275	Accountability C
1276	Total Invest Pooled
1280	Accountability A
1285	Pooled Investmnt
1290	Invest Separate A/C
1291	Misc Investment
1292	Pooled Investmnt #2
1293	Accountability
1294	Mkt Val Adj-Unrel Gn
1295	Levy Common Fd Int
1296	Corpus Adjustment

Valid Account Controls as of 9/10/2009

CATEGORY

CODE

DESCRIPTION

Receivables

1300	Student Receivable
1301	Rec-Tuition
1302	Rec-Res Halls
1303	Rec-Dining Halls
1304	Rec-Grad Residence
1305	Rec-Retrnd Check Fee
1306	Res Halls Damages
1307	Rec-Emergency Loans
1308	Security Clearing
1309	Rec-Clearing
1310	Faculty & Staff Rec
1311	Advances
1313	Commercial Re A/R
1315	Clearing-General
1318	Tenant Loans
1319	Tenant Loan Repaymts
1320	Hospital Accts Rec
1330	Open Bal Offset
1331	Cum Bal True Corpus
1340	Curr Yr Corpus Offst
1350	Other Receivables
1351	Reciepts Clearing
1352	Cpmc Receivables
1353	Pres Hosp Receivable
1354	Private Practice Rec
1355	Pres Hosp Payables
1356	Patient Receivables
1357	Pres Hosp-Cash Recvd
1359	Non Govt Receivable
1360	Net Award Receivable
1361	Total Award
1362	Expended Award
1363	L/C Authorized - Bal
1364	L/C Authorized-Total
1365	L/C Payment Request
1366	L/C Cash Clearing
1369	Allow Doubt Govt
1370	Billed To Govt Fund
1371	Cash Rec'D From Govt
1372	Billed To Private Ag
1373	Cash Rec'D From Priv
1374	Receipts Offset
1375	Medicaid
1378	Prior Yr Receivable
1379	Prior Yr Offset
1380	Bond Proceeds Hbc
1381	Snk Fnd Rsv Bnd Ind
1382	Bond Proceeds 92
1384	Bond Proceeds 94
1385	Rec Invest Sold
1387	Rec Invest Income
1388	Accrual Receivable
1390	Allow Doubt-Other
1391	Int P/Trusts-Others
1392	Net Assets-Cpmc Fund
1396	Pledges Receivables
1398	Bond Proceeds 98
1399	Allow Doubt Other

Valid Account Controls as of 9/10/2009

<u>CATEGORY</u>	<u>CODE</u>	<u>DESCRIPTION</u>
Student Loan Receivables	1400	Old Loans Outstandng
	1410	New Loans
	1411	Loans Repayment
	1412	Loan Cancellations
	1413	Loan Int Receivable
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Inventories	1500	Inventory Balance
	1510	Gpe Shares Borrowed
	1520	Brwd Shares Offset
	1584	Summer Students
	1590	Loss On Inv
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Prepared Expense Deferred Charges, Suspense and Clear	1600	Suspense
	1601	Clearing
	1605	Conversion-Suspence
	1610	Clearing
	1611	Trust Admin/Inv Actg
	1612	Credit Card Clearing
	1613	D/A Clearing
	1615	Loan Princ Repaymts
	1616	Loan Int Payments
	1617	Gift Clearing
	1620	Premium Gifts
	1650	Prepaid Exp & Defer
	1651	Prepaid Exp-Computer
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Plant Assets	1700	Bldg. Construction
	1701	Bldg. Construction
	1702	Bldg. Construction
	1703	Bldg. Construction
	1710	Construction & Equip
	1720	Land
	1730	Equipment
	1740	Accum Depreciation
	1740	Building
	1741	Accum Depreciation
	1750	Alterations
	1751	Renovation
	1760	Equipment
	1761	Commons Equipment
	1762	Gymnasium Equipment
	1763	Power House Equip
	1764	Conduits
	1770	Furniture
	1790	Other Plant Assets
	1791	Vaults
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Other Assets	1800	Cie Investment
	1807	Cu Press
	1810	Mcic
	1815	Life Ins Policies

Valid Account Controls as of 9/10/2009

<u>CATEGORY</u>	<u>CODE</u>	<u>DESCRIPTION</u>
Due from Other Funds	1910	Due From Cur-Unrect
	1920	Due From Res-Govt F
	1930	Due From Res-Govt F
	1940	Due From Res-Other
	1950	Due From Studen Loan
	1960	Due From Endowment
	1970	Due From Unx Plant
	1977	Due From Inv Plant
	1990	Due From Agency Fund
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Accounts Payable and Account Expenses	2100	Vouchers Payable Ap
	2105	Procard Clearing
	2110	Payroll Withholding
	2111	Pay/With Taxes
	2112	Pay/With Employ Ben
	2113	Pay/With Union Dues
	2114	Pay/With Retro Dues
	2115	Pay/With Init Fee
	2116	Pay/With Pol Act
	2117	Pay/With Strike Fnd
	2118	Pay/With Credit Un
	2119	Pay/With - Other
	2120	Accrued Expense
	2140	Cash Liability
	2141	Clin Taxes Asses
	2149	Idx Suspns Liabilty
	2150	Federal Stud Loan Fd
	2151	Self Ins Reserve Fd
	2153	Nyph Payable
	2160	Refundable Adv-Grant
	2161	Actuarial Liab-Anuty
	2170	Post Empl B/Fits Pay
	2185	Pay Invest Purch
	2187	Pay Invest Income
	2190	Other Payables
	2191	Taxes Payable
	2192	Pension Liab-5Yrs
	2193	Pension Liab-5Yrs
	2194	Pension Liab-5 Yrs
	2195	Pension Liab-5 Yrs
	2196	Pension Liab-5 Yrs
	2197	Pension Liab-5 Yrs
	2198	Pst Retire B/Fit Pay
	2199	Pensions Non-Academic
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Prepaid Tuition and Other Deferred Payments	2210	Prepaid Tuition
	2211	Student Deposits
	2290	Other Deferred Cred
	2291	Warren Fund
	2292	Est.James L Gordon
	2293	Delta Phi Fraternity
	2295	Columbia Engr Fund
	2296	Philanthropic Fund
	2297	Blow Estate
	2298	Ruth N Anshen
	2299	Von Groschwitz

Valid Account Controls as of 9/10/2009

<u>CATEGORY</u>	<u>CODE</u>	<u>DESCRIPTION</u>
FIN 47 Liability	2310	Govt Reimb/Clearing
	2315	Priv G/C Reimb/Clrg
	2320	Unearned Award/Cont
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Capital Lease Obligations	2400	Capital Lease Oblig
	2410	Notes Payable
	2420	Mortgages Payable
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Bonds Payable	2500	Bonds Payable
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Tenant and Other Deposits	2600	Deposits
	2610	Interest On Deposits
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Reserves	2700	Reserve
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Due to Other Funds	2910	Due To Cur-Unrestr
	2920	Due To Res-Govt
	2930	Due To Res-Govt
	2940	Due To Res-Other
	2950	Due To Student Loan
	2960	Due To Endowment
	2970	Due To Unx Plant
	2977	Due To Inv Plant
	2990	Due To Agency Fund
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Fund Balances	3100	Fund Balance
	3200	Fund Balance
	3300	Fund Balance
	3400	Fund Balance
	3500	Fund Balance
	3600	Fund Balance
	3700	Fund Balance
	3900	Fund Balance

Valid Account Controls as of 9/10/2009

<u>CATEGORY</u>	<u>CODE</u>	<u>DESCRIPTION</u>
Investment Income	4100	Income Separate Inv
	4101	Mortgage Income
	4102	Income Pooled Inv
	4103	Mellon Invest Income
	4104	Distribution Of Inc
	4106	Fees & Misc Inc
	4107	Partnership Inv Inc
	4108	Trust(Lia)Income
	4109	Interest On C/F Cash
	4110	Additional Inc Dist
	4111	Dist Addl Inc Dist
	4112	Agency Distribution
	4115	Subvention
	4120	Income Dist Offset
	4121	Income Non-Boston
	4122	Inv Inc To Trans #2
	4123	Inv Inc To Trans #3
	4124	Inv Inc To Trans #4
	4125	Inc Fr Outside Trust
	4130	Cpmc Invest Distr
	4140	Income Misc
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Gifts, Grants and Receipts (Private)	4200	Fund Addition-Cuads
	4201	Gift Transfer
	4210	Prior Yr Gift Adjs
	4220	Fund Add Non-Cuads
	4221	Cto Indirect
	4226	Cto Direct-No Ic
	4230	Misc Income-Advance
	4250	Fund Add -Priv Gift
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Government Grants and Contracts	4300	Fund Add-Govt Grant
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Realized Gains on Investments	4400	Cap Gain Separat Inv
	4401	Realized Gain Inv#1
	4402	Cap Gain Pooled Inv
	4403	Cap Gain Mellon
	4404	Cap Gain Pool 4 Inv
	4406	Cap Gain Pool 6 Inv
	4407	P/Ship Real Gn/Loss
	4420	Cap Gain Dist Offset
	4421	Cap Gain Non-Boston
	4440	Cap Gain Misc
	4491	Gain/Loss Withdrw#1
	4492	Gain/Loss Withdrw#2
	4493	Gain/Loss Withdrw#3
	4494	Gain/Loss Withdrw#4
	4496	Gain/Loss Withdrw#6
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Other Student Loan Fund Additions	4510	Interest-Stdnt Loan
	4520	Late Fine-Stdnt Loan
	4530	Conversion Correct.
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Valid Account Controls as of 9/10/2009

<u>CATEGORY</u>	<u>CODE</u>	<u>DESCRIPTION</u>
Other Additions	4610	Pension-Nonacademic
	4650	License Income
	4690	Misc Additions
	4692	Debt Service Charges
	4693	Alloc Of Debt Service
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Other Plant Fund Additions	4700	Retirement Of Debt
	4701	Proceeds Applied
	4710	Capitalized Construc
	4750	Retirement Of Indebt
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Non-Mandatory Transfers from Other Funds	4810	Trans Fr Cur-Unrest
	4820	Trans Fr Res-Govt
	4830	Trans Fr Res-Govt
	4840	Trns Fr Res-Univ
	4841	Trns Fr Endow Inc#1
	4842	Trns Fr Endow Inc#2
	4843	Trns Fr Endow Inc#3
	4844	Trns Fr Endow Inc#4
	4846	Trns Fr Endow Inc#6
	4850	Trans Fr Stdnt Loan
	4860	Trans Fr Endowment
	4870	Trans Fr Unx Plant
	4877	Trans Fr Inv Plant
	4890	Trans Fr Agency Fund
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Mandatory Transfers from Other Funds	4910	M/Trans Fr Cur-Unres
	4920	M/Trans Fr Res-Govt
	4930	M/Trans Fr Res-Govt
	4940	M/Trans Fr Res-Other
	4950	Trans Fr Stdnt Loan
	4960	Trans Fr Endowment
	4970	M/Trans Fr Unx Plant
	4977	M/Trans Fr Inv Plant
	4990	M/Trans Fr Agency Fd
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Investment Deductions	5100	Investment Deduction
	5110	Term Endowment Expir
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Refunds to Donors, Grantors, and Contractors (Private)	5210	Refund To Donor-Gift
	5220	Refnd To Donor-Grant
	5250	Refunds-Receipts
	5260	Payments-Annuitants
	5270	Pension Payments-Ge
	5271	Paymnt To Pensioner
	5272	Paid T Pension Trust
	5273	Paid To Tiaa-Cref
	5280	Administrative Fees
	5281	Government Od Exp
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Refunds to Grantors and Contractors (Government)	5300	Refunds-Govt Contr/
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<u>CATEGORY</u>	<u>CODE</u>	<u>DESCRIPTION</u>
Other Government Loan Deductions	5510	Teacher Cancellation
	5520	Collect Costs-Loans
	5530	Admin Exp-Loans
	5540	Bounced Check Fees
	5590	Provision Doubt Loan
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Other Plant Fund Deductions	5710	Bond Interest Paid
	5720	Bond Principal Paid
	5730	Disposal-Plant Facs.
	5750	Amortization
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Non-Mandatory Transfers to Other Funds	5810	Trans To Cur-Unrest
	5811	Trns To Dean'S Asmnt
	5820	Trans To Res-Govt
	5830	Trans To Res-Govt
	5840	Trans To Res-Other
	5850	Trans To Studnt Loan
	5860	Trans To Endowment
	5861	Trns To Principal#1
	5862	Trns To Principal#2
	5863	Trns To Principal#3
	5864	Trns To Principal#4
	5866	Trns To Principal#6
	5870	Trans To Unx Plant
	5877	Trans To Inv Plant
	5890	Trans To Agency Fd
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Mandatory Transfers to Other Funds	5910	M/Trans To Cur-Unre
	5920	M/Trans To Res-Govt
	5930	M/Trans To Res-Govt
	5940	M/Trans To Res-Other
	5950	M/Trans Stdnt Loan
	5960	M/Trans To Endowment
	5970	M/Trans To Unx Plant
	5977	M/Trans To Inv Plant
	5990	M/Trans To Agency F
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Budget Controls	9110	Revenue Budget
	9120	Expense Budget
	9130	Budgeted Surp/Defct.
	9140	Revenue Budget
	9150	Expense Budget
	9160	Budgeted Surp/Defct.
	9210	Future Budget Rev.
	9220	Future Budget Exp.
	9230	Future Budget S/D
	9240	Future Budget Rev.
	9250	Future Budget Exp.
	9260	Future Budget S/D
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Revenue Controls	9310	Revenues
	9330	Revenues
	9340	Revenues
	9390	Revenues

Valid Account Controls as of 9/10/2009

<u>CATEGORY</u>	<u>CODE</u>	<u>DESCRIPTION</u>
Expenditure Controls	9520	Expenditures
	9530	Expenditures
	9540	Expenditures
	9550	Expenditures
	9560	Expenditures
	9570	Expenditures
	9590	Expenditures
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Encumbrance Controls	9620	Open Commitments
	9630	Open Commitments
	9640	Open Commitments
	9650	Open Commitments
	9660	Open Commitments
	9670	Open Commitments
	9690	Open Commitments
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