

Account Code	Description	Type of Entries
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<b>Fees</b>	These accounts fees and expenses charged by external parties for services.	
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7110	Athletic Therapy Services	Cost of athletic therapy services for varsity athletes.
7204	Honoraria	Nominal fees paid to individuals (non-employee only) for speaking in the classroom or at events on a one time only basis. Honoraria for employees must be arranged through payroll.
7206	Fees - Research Participants	Nominal fees paid to individuals participating in research studies.
7561	Services - Fees	To record the fees charged for services rendered by third parties, individuals and companies. Expenses should be recorded in account 7585.
7585	Services - Expenses	To record the expenses reimbursed to third parties.
7562	Management Fees	To record the fees paid to on campus service contractors.
7565	Evaluations	Fees paid to consultants for fair market assessments of donated items.
7568	Principal Wages	Wages of the principal of a research grant. This account is to be used only by researchers who collect a wage from their grant.
7570	Third Party Teaching Contracts	To record the payment to third parties (not individuals) for academic instruction services.
7571	Fees - Research Subjects	Fees paid to research subjects.
7574	Course Director Fees - NMP	Used to record course director fees in the Northern Medical Program.
7575	Clinical Faculty Payments	Used to record payments to clinical faculty in the Northern Medical Program.
7576	Practicum Supervision - Fees	Used to record the fees paid to (non-employee) practicum supervisors.
7577	Practicum Supervision - Expenses	Used to record the expenses reimbursed to (non-employee) practicum supervisors.
7578	Referees and Officials	Used to record the costs of providing referees and other officials for home games.
7588	Funding Agreements	Fees transferred to other institutions for a funding agreement.
7590	Course Director Expenses - NMP	Used to record course director expenses (including travel) in the Northern Medical Program.
7591	Fees - Commissions	Fees paid to external recruitment agencies.

<b>Professional Fees</b>	These accounts record fees charged for professional services.	
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7581	Accounting / Auditing Fees	Fees paid to external accounting firms for accounting advice and auditing.
7582	Collection Fees	Fees paid to external parties for outstanding debt collection.
7583	Legal Fees	Fees paid for legal representation and advice.
7584	Process Server	Fees paid to process servers.
7586	Program Reviews	Fees paid to external reviewers.
7587	Legal & Other Settlements	Fees paid as a result of legal action.