



UNIVERSITY
of ALASKA
Many Traditions One Alaska

Accounting and Administrative Manual

Section 200: Account Codes

Updates to Account Codes
No.: 2026-3

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New Account Codes

0600RC Reclass to Current Liability
0400LA Right of Use Lease Asset
0400DO Deferred Outflow
0800DI Deferred Inflow
0800SO SBITA Obligation
9IKFED Federal In-Kind Transfer
0481 Net OPEB Asset
0515 Rare Books Collection
0639 Long Term Debt – Current
0647 Financed Purchase – Current
0648 Subscription Liability – Current
0649 Leases – Current
0650 Insurance & Risk Management - Current
0752 Annual Sick Leave Liability
0828 Lease Liability
0829 SBITA Liability
0854 Deferred Inflow on Debt refunding
0878 OPEB Deferred Outflow
3023 Sub-agreement (Sub-recipient) Under \$50,000
3024 Sub-agreement (Sub-recipient) Over \$50,000
9235 State Apr – AK Capstone Avionics Fund
9359 Federal In-Kind Contribution
9934 Unfunded Budget Authorization

Updates to Account Codes

0400SA SBITA Asset
80GASB GASB Accounting - Expense
0275 Interest Income Receivable
0510 Subscription Asset
0809 UAF Student Dining Financed Purchase
0834 Deferred Outflow on Debt Refunding
0836 Premium/Discount on Capital Leases
0875 Pension Deferred Inflow
0876 Pension Deferred Outflow
1817 Annual Sick Leave Liability Adj



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8342 Retirement of Indebtedness
8584 R&R Transfer