

## IDC Exclusions

51990	PAYROLL OVERPAYMENT CLEARING	54526	GRAD ASST SCHOOL FEE ABATEMENT
52084	OTHER CONT SERV SUBRECIPIENTS-	54530	STIPENDS/FELLOWSHIPS-NON REPOR
52089	IRB FEES	54531	STIPENDS/FELLOWSHIPS REPORTABL
52104	AD ADVERTISING	54532	STIPENDS (OTHER) REPORTABLE
53031	DATA PROCESSING SOFTWARE-UNDER \$100,000	54540	TRAVEL-PARTICIPANTS REPORTABLE
54002	FEES - VISA APPLICATION FEES	54541	TRAVEL-PARTICIPANTS NON REPORT
54005	UNRELATED BUSINESS INCOME TAX	54542	TRAVEL-PARTICIPANTS NON REPORT
54014	RENTS-NON STATE OWNED REAL PRO	54550	SCHOLARSHIPS NON REPORTABLE
54017	CONTINGENT COPIER RENTAL PAY	54551	SCHOLARSHIP RECOVERIES NON REP
54034	BINDING LEASES-NON STATE-OWNED	54552	SCHOLARSHIPS-FOREIGN-REPORTABL
54040	EQUIPMENT LEASES	54560	HOUSING-PARTICIPANTS REPORTABL
54041	OPERATING LEASES-REAL PROPERTY	54562	MATERIALS/SUPPLIES-PARTICIPANT
54111	MEMBERSHIP FEES	54563	MATERIALS/SUPPLIES-PARTICIPANT
54112	REGISTRATION FEES	54570	PRIZES AND AWARDS-USC REPORTAB
54113	SPONSORSHIP FEES	54580	PRIZES AND AWARDS USC NON REPO
54114	SUBSCRIPTION FEES, NON-LIBRARY	54901	DEPRECIATION EXPENSES-BUILDING
54197	BAD DEBT EXPENSE - CGA	54902	DEPRECIATION EXPENSE-EQUIPMENT
54199	OTHER FIXED CHG BAD DEBT EXPEN	54903	DEPRECIATION EXPENSE-LAND IMPR
54200 - 54248	OTHER FIXED CHARGES ( <i>not common</i> )	54904	DEPRECIATION EXP VEHICLE
54500	BOOK ALLOWANCE - PARTICIPANTS	54905	DEPRECIATION EXP INTANGIBLES
54510	DEPENDENCY ALLOWANCE - PARTICI	54996	INTEREST EXPENSE-CAPITAL LEASE
54520	TUITION/FEES-PARTICIPANTS NON-	54997	PRINCIPAL INSTALLMENT PURCHASE
54521	SCHOLARSHIP FEE ABATEMENT	54998	INTEREST EXPENSE INSTALLMENT P
54522	UNDERGRAD 4% FEE WAIVER STATE	54999	ACCTS PAYABLE INTEREST EXP-LAT
54523	TUITION REMISSION FACULTY/STAF	56000 - 56999	EQUIPMENT
54524	GRADUATE ASSISTANT FEE ABATEME	58015	REFUNDED BOND PRINCIPAL
54525	GRADUATE ASSISTANT TUITION SUP	59560	GRAPHICS

**Sometimes Excluded Depending on Sponsor:**

53005	FOOD SUPPLIES	NSF
52078	SYSTEM CONTRACT INSTRUCTION	NSF