

# Quick Reference Card

University of Colorado • December 2023

## Minimum Requirement:

The Quick Reference Card (QRC) has been prepared to provide you with a list of the accounts departmental administrators are required to use at minimum to classify assets, liabilities, revenues, expenses and cash transfers. It is essential that all transactions be properly coded to ensure accurate financial reporting.

The QRC includes those accounts that departmental administrators are required to use at a minimum to classify assets, liabilities, revenues, expenses, and cash transfers in coding departmental business transactions.

The QRC generally does not include accounts that are:

- System maintained and not available for use on departmental transactions, (exception: system maintained payroll accounts are included).
- Used primarily by staff in central administrative offices such as the Finance Office, Controller (Accounting) Office, Bursar, System Controller, Treasurer, Grants & Contracts, etc. For example, deferred inflows and deferred outflows are specific accounts used by the controller's office/campus finance offices as part of implementing specific GASB standards to properly record debt refundings, pensions, and other postemployment benefits.
- User option accounts as requested by departments and approved by the System Controller's Office.

A complete Chart of Accounts list can be viewed on the System Controller's Website, see Websites below.

The account groups are listed in the QRC in the order of most common use.

400000 – 989999	Expenses
990000 – 999999	Cash Transfers
200000 – 379999	Revenues
380000 – 389999	Service Center IN Revenue
390000 – 399999	Other Interdepartmental Revenue (ID) (and Related Expense Accounts)
000000 – 097999	Assets
098000 – 099999	Deferred Outflows
100000 – 197999	Liabilities
198000 – 199899	Deferred Inflows

All accounts are sorted into logical sub-groupings as detailed in the Section "Account Sub- groups", such as Office Administration, Travel, Accounts Receivable, Inventory, etc. The QRC lists the accounts from each sub-group that represent the minimum level of transaction classification required for financial reporting.

## Websites

The following Websites are referred to throughout this document.

- Administrative Policy Statements – <https://www.cu.edu/ope/aps>
- CU Accounting Handbook – <https://www.cu.edu/controller/procedures/accounting-handbook>
- Chart of Accounts – <http://www.cu.edu/controller/finance-system>, click on Chartfields & Attributes
- Procurement Service Center – <http://www.cu.edu/psc/>

## FOPPS

Throughout this document the formal term FOPPS is used to indicate each unique combination of fund/organization/program or fund/organization/project, and sub-class where used. Each formal combination is represented by a unique Speedtype (ST) value that is also used as a common reference. ST can also be referred to as Combo Code in HCM.

## Budget Pool Accounts:

The accounts listed in the Budget Pool column (referred to as General Budget Accounts) are designated in the general ledger to be used only on the Budget Journal Entry panels (BJEs). These may not be used on actual journal entry panels, cash transfer journal entry panels, payroll expense transfer journal entry panels, requisitions, voucher forms, interdepartmental invoice forms or cash receipt forms. The accounts in the Actual Account column are to be used on these transaction processes. Departments may budget at the budget pool account or at the actual account or a mixture of both. Budgets are not applicable to assets, deferred outflows, liabilities, deferred inflows, and fund balance.

## User Option Accounts:

Departments have requested and been approved "user option" accounts within each sub- group to provide accounts with titles specific to their needs. Departmental administrators may use either the sub-group minimum level account from the QRC or a sub-group user option account from the complete chart of accounts. For example, the Instructional Supplies and Services sub-group is 527500 – 529999. The QRC minimum accounts for the instructional supplies and services expense sub-group are 527601- Instructional Supplies and 527602-Instructional Services. All instructional supplies and services costs may be charged to these two accounts. However, if training program material is a significant cost that the departmental administrator wants to track separate from all other costs, the administrator may elect to use account 527611-Training Program Material. The business need for user option accounts must be compelling and may be discussed and requested through your campus finance/controller office.

## Interdepartmental Sales and Purchases:

Interdepartmental sales and purchases of goods and services (payment between FOPPS for goods/services provided) occur in one of three contexts.

**1. Internal Service Center Sales (IN)** – The selling department is a formal Internal Service Center (ISC) in a fund 28 FOPPS or fund 20 with expense purpose code (EPC) 2100. ISC's are departments or activities set up primarily to provide goods/services to other departments. The ISC will record IN revenue using revenue accounts 380000 – 389999 (Service Center IN Revenue). The purchasing FOPPS will record expense in an expense account as if the purchase had been made from an outside vendor.

**2. Auxiliary Enterprise Interdepartmental Sales** – Auxiliary Enterprises are established to sell goods and services to students, faculty and staff, but will have miscellaneous sales to other University departments and the public. Both external and internal sales by FOPPS whose EPC is 2000 (Auxiliary Enterprise) are recorded in auxiliary enterprise revenue accounts 280000 – 289999 (Auxiliary Enterprise Revenue). The purchasing FOPPS will record expense in an expense account as if the purchase had been made from an outside vendor.

**3. Other Interdepartmental Revenue (ID)** – The selling department is another type of University department in either fund 10, 20, 26, or 29 (i.e., not an Internal Service Center or an Auxiliary Enterprise). Departments in these FOPPS were set up for purposes other than to provide goods/services to other departments, but will occasionally do so. In other words, this category refers to those miscellaneous transactions providing goods or services from one department to another, e.g., sale of manufactured chemicals, sale of a professor's time to conduct a study, facility repair services, housing services, police services, etc. FOPPS in funds 28, 30, 31, 34, 35, 50, 71, 72, 73, 74 and 78 normally cannot be selling departments for other interdepartmental sales (ID). The selling FOPPS will record revenue for other interdepartmental revenue (ID) in accounts 390000 – 399999 (Other ID Revenue). The purchasing FOPPS MUST use an expense account from the designated list of Other Interdepartmental Expense accounts (Other ID Expense accounts). Departments cannot use any expense account from the full chart of accounts. Some commonly used ID revenue and expense accounts are listed in the QRC section immediately following the Revenue section and preceding the Asset section. A complete list of ID revenue and expense accounts is listed on the Chart of Accounts available on the System Controller's Website. Each internal sale and purchase must use the designated ID accounts in order to identify both sides of these transactions and report them in our financial statements and on the State accounting system in a manner that does not inflate total revenue and expense from internal sales. The department recording the transaction (usually the selling department) is responsible for ensuring the designated ID accounts are used on both the selling and purchasing FOPPS.

## Direct Cost to Federal Projects (Fund 30/31):

The following information is provided as a quick reference tool and does not replace University-wide and/or specific campus policy on this issue.

This column is applicable only to federally sponsored projects and federal sub-agreements (fund 30 and 31 FOPPS). This shows the University's position for charging that expense to federally sponsored projects as required by the Federal Office of Management and Budget Uniform Guidance (OMB) (2CFR200), and the Campus' Disclosure Statement, Form CASB DS-2 filed with the Department of Health and Human Services. Projects with awards issued before 12/26/14 are still required to follow the OMB Circular A-21 (2CFR220) rules.

Specific federal awards may have more restrictive requirements, e.g., training grants. Many non-federally sponsored projects have similar guidelines, so normally using the same guidelines is appropriate. Principal Investigators and their departmental administrators must comply with specific sponsor requirements. The rules on expense allowability should be followed for user option accounts within that same expense sub-group. See Campus policy for more information:

- **Boulder** – Cost Principles Policy Statement at <http://www.colorado.edu/controller/policies/cost-principles-policy-statement>
- **Denver** – Fiscal Policy 4-7 Direct Charges to Federally Sponsored Projects, at [http://www.ucdenver.edu/faculty\\_staff/employees/policies](http://www.ucdenver.edu/faculty_staff/employees/policies)
- **Colorado Springs** – <https://budget.uccs.edu/uccs-controllers-office/sponsored-projects-accounting>

If additional information is needed, contact your Campus sponsored projects office (**CU Boulder** – Research Financial Services; **CU Denver | Anschutz** – Office of Grants & Contracts; **UCCS** – Sponsored Projects Accounting) with questions on allowable costs on sponsored projects, including requests for exception to these rules. The following codes are used in this column:

**Yes** – Normally allowed as a direct cost to the project when reasonable and directly benefits the project in proportion to the amount charged.

**No** – Not allowed as a direct cost to the project. Contact the Campus sponsored projects office before using this account on any federally funded project.

**No\*** - Normally would not be charged as a direct cost to federally funded agreements. Please see Campus policy for explanation of exceptions. The cost may be approved under extraordinary circumstances and must be specifically approved in the sponsored budget. Contact the Campus sponsored projects office before using this account in funds 30 and 31 FOPPS.

## Gift Fund Rules (Fund 34):

The fund 34 ST is a restricted ST, as well as its accompanying revenue account codes. Generally, only revenue account codes of 240000 – 240997 can be used with a fund 34 ST. For a full list of account codes that can be used with a fund 34 ST, please contact your Campus Controller.

When setting up a Gift Fund ST, it is generally linked to a CU Foundation (CUF) fund. The revenue goes to the CU Foundation while CU records the expense. The revenue is then transferred to the CU ST via the linked ST to the CUF fund. In addition, the use of parent/child STs can be utilized as a more flexible resource management strategy. Even though a CUF account must have a one-to-one relationship with a university ST, the linked university ST can be a parent linked, in turn, with other ST children as long as certain conditions are met. For example, if a donor specifies a gift to be used by a campus department, that gift is linked to a single ST within that org. However, the Chair may decide to allocate the gift among various programs within that department and this can be done by creating a ST children. Child STs should indicate their Child relationship to the Parent ST in the Gift Description to aid in expense and transfer JE approvals.

Gift deposits to the University must use the applicable campus Gift Clearing ST and account code 070504.

## Debits and Credits:

Debits and credits are accounting conventions designating increases and decreases in assets, liabilities, fund balance, revenue, expenses and transfers. A common way to represent transactions in any of these categories is on a T-Account. Debit designates entries on the left side of the T-Account while Credit designates entries on the right side of the T-Account. The following table can be used as a quick reference of whether a debit or credit increases or decreases the balance in each category.

T - ACCOUNT	
Debit Side	Credit Side
Increase assets	Decrease assets
Increase expenses	Decrease expenses
Decrease liabilities	Increase liabilities
Decrease revenues	Increase revenues

### Questions:

Questions concerning the use of accounts for a particular transaction should be directed to your contact in your campus Finance Office, Accounting Office, Sponsored Projects Accounting Office, or Office of Grants and Contracts

### Account Sub-groups:

#### Expenses 400000 - 989999

Faculty salaries & wages	400000 - 402199
Student faculty salaries & wages	402200 - 402499
Officer/exempt salaries & wages	402500 - 404999
Classified staff salaries & wages	405000 - 407499
Hourly wages	407500 - 409999
Faculty benefits	418400 - 422209
Student faculty benefits	422210 - 422499
Officer/exempt benefits	422500 - 424999
Classified staff benefits	425000 - 427499
Hourly benefits	427500 - 429999
Cost of goods sold	450100 - 459999
Office administration	480000 - 482499
Telecommunications	482500 - 484999
Postal costs	485000 - 487499
Printing, publications & reproductions	487500 - 489999
Microforms, photography & graphics	490000 - 492499
Grant & contract subcontracts	492500 - 494999
Honoraria	495000 - 497499
Motor vehicle maintenance & supplies	497500 - 499999
Information technology	500000 - 502499
Rentals	502500 - 504999
Advertising & publicity	507500 - 509999
Dues & memberships	510000 - 512499
Subscriptions, books, periodicals & scores	512500 - 514999
Physical plant maintenance & repairs	515000 - 517499
Custodial & laundry	517500 - 519999
Hospitalization costs	520000 - 522499
Food supplies & services	522500 - 524999
Instructional supplies & services	527500 - 529999
Laboratory & technical shop	530000 - 532499
Field research expenses	532500 - 534999
Medical supplies & services	535000 - 537499
Equipment, cost <\$5,000 each	537500 - 539999
Freight, moving and storage	540000 - 542499
Interest, royalties & patents	542500 - 544999
Insurance	545000 - 545499
Donations and community support	547500 - 549999
Official functions	550000 - 552499
Other operating expenses	552500 - 699999
Travel	700000 - 709999
Utilities	750000 - 752499
Student aid	770000 - 772499
Books & periodicals - library	790000 - 792499

Fixed assets	810000 – 812499
Facilities & administrative costs	950000 – 952499
General recharges	960000 – 969999
Other fund deductions	970000 – 972499
Cash Transfers 990000 - 999999	
Mandatory transfers	990000 – 994999
Voluntary transfers	995000 – 999999
Revenue 200000 - 399999	
Appropriations	200100 – 201999
Contributions from State	202000 – 202999
Student tuition	205000 – 215999
Student fees	220000 – 229999
Investment revenue	230000 – 232499
Grants & contracts	235000 – 239999
Private gifts, grants & contracts	240000 – 240999
Sales & services of educational activities	250000 – 259999
Auxiliary enterprise revenue	280000 – 289999
Health services revenue	310000 – 311999
Facilities & administrative reimbursements	315000 – 315999
Rental income	320000 – 321999
Miscellaneous income	325000 – 334999
Reporting entity related revenue	335000 – 354999
Other fund additions	355000 – 355999
Service center IN revenue	380000 – 389999
Other interdepartmental ID revenue	390000 – 399999
Balance sheet 000100 - 199999	
Current assets 000100 - 079999	
Cash	000100 – 004999
Investments	005000 – 009999
Accounts receivable & allowances	010000 – 019999
Loans & notes receivable & allowances	025000 – 029999
Inventories	030000 – 049999
Other assets	070000 – 079999
Noncurrent assets 080000 - 097999	
Cash noncurrent	
Investments noncurrent	081000 – 081999
Accounts receivable & allowances noncurrent	082000 – 082999
Loans & notes receivable & allowances noncurrent	083000 – 083999
Other assets noncurrent	084000 – 089999
Capital assets	090000 – 094999
Due from	095000 – 097999
Deferred outflows	098000 – 099999
Current liabilities 100000 - 159999	
Payables	100000 – 104999
Accrued expenses	105000 – 107999
Accrued compensated absences	108000 – 109999
Other liabilities	150000 – 154999
Debt Current	155000 – 159999
Noncurrent liabilities 160000 – 197999	
Payable and accrued expenses noncurrent	
Other liabilities noncurrent	180000 – 189999
Debt noncurrent	190000 – 194999
Due to	195000 – 197999
Deferred inflows	198000 – 199899
Fund balance	199900 – 199999

All expenses must be for official University business purposes only, and are reasonable and necessary under the circumstances. Refer to the Fiscal Administrative Policy Statement #4015, Propriety of Expenses.

Expenses from other interdepartmental sales must use the designated ID expense accounts. Please refer to the Other Interdepartmental Revenue and Related Expense Account section immediately following the Service Center Interdepartmental Invoice Revenue Section.

All expense accounts should normally be in a debit status.

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
		Salaries and Wages	
		Corrections to payroll transactions are processed through the Human Capital Management System using Payroll Expense Transfers. Contact your Campus Finance Office with questions concerning these accounts. Refer to the System Controller's website for the complete chart-of-accounts listing all salary account codes.	
		Faculty Full-Time Permanent Salary	
		Includes salary payments to all persons with the primary assignment of professor, associate professor, assistant professor, instructor, lecturer, or honorarium instructor job classes.	
400000		Faculty Full-Time Permanent General Budget	
	400100	Faculty Full-Time Permanent Pay	Yes
	400120	Faculty Full-Time Permanent Termination Annual Leave	No
	400121	Faculty Full-Time Permanent Termination Sick Leave	No
400190		Clinical Faculty Full-Time Permanent General Budget	
	400210	Clinical Faculty Full-Time Permanent Pay	Yes
400290		Research Faculty Full-Time Permanent General Budget	
	400310	Research Faculty Full-Time Permanent Pay	Yes
400390		Professional Research Assistants Full-Time Permanent General Budget	
	400500	Professional Research Assistants Full-Time Permanent Pay	Yes
	400501	LASP Full-Time Permanent Professional Payroll	Yes
400550		Research Associates Faculty Full-Time Permanent General Budget	
	400600	Research Associates Faculty Full-Time Permanent Pay	Yes
400690		Other Faculty Full-Time Permanent General Budget	
	400710	Visiting Research Associate Faculty Full-Time Permanent Pay	Yes
	400711	Visiting Faculty Full-Time Permanent Pay	Yes
	400712	Affiliate Faculty Full-Time Permanent Pay	Yes
	400713	Secondary Faculty Full-Time Permanent Pay	Yes
	400714	Other Faculty Full-Time Permanent Pay	Yes
	400715	Administrative Faculty Full-Time Permanent Pay	Yes
	400716	Fellowship Faculty Full-Time Permanent Pay	Yes
400790		Fellowship Full-Time Pay General Budget	
	400810	Post Doctorate Fellowship Full-Time Pay	Yes
	400840	Post Doctorate Fellowship Full-Time Stipends	Yes
	400860	Pre-Doctorate Fellowship Full-Time Other Pay	Yes
	400870	Student Fellowship Full-Time Other Pay	Yes
		Faculty Part-Time/Temp Group Salary (PTP/PTT/FTT)	
		Includes salary payments to all part-time/temporary persons with the primary assignment of professor, associate professor, assistant professor, instructor, lecturer, or honorarium instructor job classes.	

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
401005	401010	Research Faculty Part-Time Permanent Pay	Yes
401050	401055	Research Faculty Full-Time Temporary Pay	Yes
401070	401075	Research Faculty Part-Time Temporary Pay	Yes
401100	401110	Clinical Faculty Part-Time Permanent Pay	Yes
401150	401155	Clinical Faculty Full-Time Temporary Pay	Yes
401170	401175	Clinical Faculty Part-Time Temporary Pay	Yes
401200	401300	Faculty Part-Time Permanent Pay	Yes
401350	401355	Faculty Full-Time Temporary Pay	Yes
401370	401400	Faculty Part-Time Temporary Pay	Yes
401450	401455	Prof Research Asst Faculty Full-Time Temp Pay	Yes
401550	401560	Prof Research Asst Faculty Part-Time Temp Pay	Yes
401650	401700	Prof Research Asst Faculty Part-Time Perm Pay	Yes
401750	401755	Research Associate Faculty Full-Time Temp Pay	Yes
401790	401800	Research Associate Faculty Part-Time Perm Pay	Yes
401850		Other Faculty Part-Time Permanent Salary General Budget	
		Account Range 401860 to 401899	Yes
401950		Other Faculty Part-Time Temporary Salary General Budget	
		Account Range 401960 to 401989	Yes
401990		Other Faculty Full-Time Temporary Salary General Budget	
		Account Range 402010 to 402049	Yes
402050		Fellowship Part-Time Pay General Budget	
		Account Range 402060 to 402089	Yes
		Student Faculty Salary	
		Includes salary payments to students in Teaching Assistant and Graduate Assistant job classes. Use budget pool 407500 - Student Hourly Pay for students paid on an hourly basis.	
402200		Student Faculty Full-Time Permanent Salary General Budget	
	402201	Administrative Intern Full-Time Permanent Pay	Yes
	402202	Graduate Assistant Full-Time Permanent Pay	Yes
	402203	Graduate Part-Time Instructor Full-Time Permanent Pay	Yes
	402205	Research Assistant Full-Time Permanent Pay	Yes
	402206	Teaching Assistant Full-Time Permanent Pay	Yes
	402207	Undergraduate Assistant Full-Time Permanent Pay	Yes
	402215	Other Student Faculty Full-Time Permanent Pay	Yes
402250		Student Faculty Full-Time Temporary Salary General Budget	
		Account Range 402251 to 402299	Yes
402300		Student Faculty Part-Time Permanent Salary General Budget	
		Account Range 402301 to 402349	Yes
402350		Student Faculty Part-Time Temporary Salary General Budget	
		Account Range 402351 to 402399	Yes
		Officer/Exempt & Medical Residents Salary	
		Includes salary payments to all professional management and supervisory personnel as well as other non-faculty personnel job classes not classified in the State Personnel System	
402500		Officer/Exempt Full-Time Permanent Salary General Budget	
	402600	Officer/Exempt Full-Time Permanent Pay	No*
	402620	Officer/Exempt Full-Time Permanent Termination Annual Leave	No*
	402621	Officer/Exempt Full-Time Permanent Termination Sick Leave	No*
	402641	Officer/Exempt Full-Time Permanent Other Pay	No*

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
402650		Officer/ Exempt Part-Time Permanent Salary General Budget	
	402700	Officer/ Exempt Part-Time Permanent Pay	No*
402750		Officer/ Exempt Temporary Salary General Budget	
	402800	Officer/ Exempt Full-Time Temporary Pay	No*
	402900	Officer/ Exempt Part-Time Temporary Pay	No*
402990		Medical Residents Pay General Budget (Anschutz Medical Campus)	
	403000	Medical Residents Pay	No*
	403010	Medical Residents Other Pay	No*
		Classified Salary	
		Includes salary payments to all staff personnel job classes whose position is classified under the State of Colorado Personnel System.	
405000		Classified Full-Time Permanent Salary General Budget	
	405100	Classified Full-Time Permanent Pay	No*
	405120	Classified Full-Time Permanent Termination Annual Leave	No*
	405121	Classified Full-Time Permanent Termination Sick Leave	No*
	405130	Classified Full-Time Permanent Overtime Pay	No*
	405131	Classified Full-Time Permanent Shift Diff Pay	No*
405150		Classified Part-Time Permanent Salary General Budget	
	405200	Classified Part-Time Permanent Pay	No*
	405230	Classified Part-Time Permanent Overtime Pay	No*
	405231	Classified Full-Time Temporary Shift Diff Pay	No*
405250		Classified Full-Time Temporary Salary General Budget	
	405300	Classified Full-Time Temporary Pay	No*
	405330	Classified Full-Time Temporary Overtime	No*
	405331	Classified Full-Time Temporary Shift Diff Pay	No*
405350		Classified Part-Time Temporary Salary General Budget	
	405400	Classified Part-Time Temporary Pay	No*
	405430	Classified Part-Time Temporary Overtime Pay	No*
	405431	Classified Part-Time Temporary Shift Diff Pay	No*
		Student Hourly Pay	
		Includes payments made to non-faculty student job classes hired on an hourly basis. Salaried students paid for Teaching Assistant or Graduate Assistant job classes are charged to budget pool 402200 - Student Faculty.	
407500		Student Hourly Pay General Budget	
	407600	Student Hourly Pay	No*
	407700	Student On-Campus Work Study	No*
	407701	Student On-Campus Work Study State	No*
	407702	Student On-Campus Work Study Federal	No*
	407800	Student Off-Campus Work Study	No*
	407801	Student Off-Campus Work Study State	No*
	407802	Student Off-Campus Work Study Federal	No*
	407900	Student Hourly - Overtime	No*
		Benefits	
		Refer to the System Controller's website for the complete chart-of-accounts listing all benefit account codes.	
418400		Faculty Full-Time Permanent Benefits General Budget	
418510		Clinical Faculty Full-Time Permanent Benefits General Budget	



Budget Pool - Use on BJs	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
418610		Research Faculty Full-Time Permanent Benefits General Budget	
418710		Professional Research Assistant Faculty Benefits General Budget	
418810		Research Associate Faculty Full-Time Permanent Benefits General Budget	
418910		Other Faculty Full-Time Permanent Benefits General Budget	
419010		Fellowship Faculty Full-Time Permanent Benefits General Budget	
419110		All Faculty Full-Time Permanent Benefits General Budget	
420500		Faculty Part-Time Permanent Benefits General Budget	
420910		Faculty Full-Time Temporary Benefits General Budget	
420970		Faculty Part-Time Temporary Benefits General Budget	
421010		Clinical Faculty Part-Time Permanent Benefits General Budget	
421110		Clinical Faculty Full-Time Temporary Benefits General Budget	
421170		Clinical Faculty Part-Time Temporary Benefits General Budget	
421210		Research Faculty Part-Time Temporary Benefits General Budget	
421310		Research Faculty Full-Time Temporary Benefits General Budget	
421370		Research Faculty Part-Time Temporary Benefits General Budget	
421410		Other Faculty Part-Time Permanent Benefits General Budget	
421510		Other Faculty Part-Time Temporary Benefits General Budget	
421570		Other Faculty Full-Time Temporary Benefits General Budget	
421610		Professional Research Assistant Part-Time Permanent Benefits General Budget	
421710		Professional Research Assistant Full-Time Temporary Benefits General Budget	
421770		Professional Research Assistant Part-Time Temporary Benefits General Budget	
421810		Research Associate Faculty Part-Time Permanent Benefits General Budget	
421910		Research Associate Faculty Full-Time Temporary Benefits General Budget	
421970		Research Associate Faculty Part-Time Temporary Benefits General Budget	
422010		Fellowship Part-Time Benefits General Budget	
422210		Student Faculty Full-Time Permanent Benefits General Budget	
422270		Student Faculty Full-Time Temporary Benefits General Budget	
422310		Student Faculty Part-Time Permanent Benefits General Budget	
422370		Student Faculty Part-Time Temporary Benefits General Budget	
422400		All Student Faculty Benefits General Budget	
422410		Student Faculty Tuition Benefits General Budget	
422500		Officer/Exempt Full-Time Permanent Benefits General Budget	
422610		Officer/Exempt Part-Time Permanent Benefits General Budget	
422670		Officer/Exempt Temporary Benefits General Budget	
422810		Medical Residents Benefits General Budget	

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
425000		Classified Full-Time Permanent Benefits General Budget	
425110		Classified Part-Time Permanent Benefits General Budget	
425210		Classified Full-Time Temporary Benefits General Budget	
425310		Classified Part-Time Temporary Benefits General Budget	
427500		Student Hourly Benefits General Budget	
450100		Cost of Goods Sold General Budget	
		Cost of goods sold is used to record the cost of inventory that has been sold. This is used only by those programs that carry inventory on its balance sheet.	
	450200	Cost of Goods Sold	No
	450300	Physical Inventory Adjustments	No
	450400	Cost of Goods Sold Adjustments	No
	450500	Freight Returned Purchases	No
460000		Operating Expense General Budget	
		This budget pool includes accounts 480000 through 699999. You can budget at the pool level, at the subgroup budget level, at the specific account level, or any mixture of these. Operating expenses may not be charged to Renewal and Replacement plant fund FOPPS (fund 72 and 78).	
480000		Office Administration General Budget	
		Includes general supplies such as stationery, paper, pens, pencils, highlighters, staplers, file folders, hanging files, labels, tape, notebooks, binders, waste baskets, non-travel parking, office equipment under \$5,000 except computers and related items, etc. Charge all computers and related items costing less than \$5,000 to IT accounts 500000-502499. Charge all printed material to Printing/Publications/ Reproductions 487500-489999. All office equipment, including information technology, \$5,000 and more must be charged to Fixed Assets 810000-812399.	
	480101	Office Supplies	No*
	480102	Office Services	No*
482500		Telecommunications General Budget	
		Includes telephone equipment, telephone work orders, long distance charges, cell phones, telegrams, etc. Refer to Finance Procedural Statement, Personal Technology and Telecommunications, for rules and requirements for wireless telecommunications.	
	482601	Telecommunication Supplies	No*
	482602	Telecommunication Services	No*
485000		Postal Costs General Budget	
		Includes postage charges for stamps, meter postage, bulk mail, postage due, special permits, UPS, Federal Express, PO box rental, etc.	
	485101	Postal Supplies	No*
	485102	Postal Services	No*
	485118	Federal Express	Yes
487500		Printing/Publications/Reproduction General Budget	
		Includes expenditures for services provided by print shops, printing firms, centralized services, etc. Exclude stationery that is charged to Office Administration 480000 - 482499. Charge all services related to advertising to Advertising Recruitment/Procurement 507500-509999	
	487601	Printing/Publications/Reproduction Supplies	Yes
	487602	Printing/Publications/Reproduction Services	Yes

Budget Pool - Use on BJs	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
490000		Microfilm/Photography/Graphic General Budget	
	490101 490102 490103 490104 490106	Includes photography and graphic services, as well as film rental, film maintenance, undeveloped film, videotapes, photo prints, slides, etc. Movie films costing \$5,000 and more must be charged to Fixed Assets 810000 - 812399. Charge all services related to advertising to Advertising- Recruitment/Procurement 507500 - 509999. Microfilm Supplies Microfilm Services Photography Supplies Photography Services Graphic Services	Yes Yes Yes Yes Yes
492500		Subcontract General Budget	
	492600 494999	Includes grant and contract (fund 30/31) work that has been subcontracted to another university or other research institution. Use only for grant and contract (fund 30/31) subcontract budgets. Refer to the Chart of Accounts Website for a listing of specific accounts by sub-contractee 492600 - 494999	Yes Yes
495000		Honoraria General Budget	
	495100 495102	<u>Honoraria</u> is an award for services for which custom or propriety usually does not provide for a price to be set for the services. The honorarium payment is used only in those situations where the individual has offered to provide the services for free and the department wishes to acknowledge the service with a payment, or where the individual offers to provide the service for some nominal payment to be determined by the department. Honoraria cannot exceed \$5,000. Do not use this account if the individual providing the service is to be paid an agreed upon (contracted) amount. <u>Study Subject Payments</u> are made to individuals who participate in research projects involving human subjects and may involve health-related information. All study subject payments are now requested on the Study Subject Payment Form. For more information on honoraria and study subjects refer to PSC Procedural Statements Study Subject Payments and Payment Voucher/ Authorization. Honoraria Study Subjects	No Yes
497500		Motor Vehicle General Budget	
	497601 497602 497603	Includes motor vehicle maintenance and operations including fuel and oil. Includes rental of motor vehicles for departmental operations. Rental of motor vehicles for travel is charged to Travel 700000 - 703999. Motor Vehicle Supplies Motor Vehicle Services Motor Vehicle Equipment Rental	No No* No*
500000		Information Technology General Budget	
	500100 500200 500300 500400 500500 500600 500700 500800	Includes all expenditures for information technology supplies, services and equipment less than \$5,000. IT equipment \$5,000 and more is charged to Fixed Assets 810000 - 812399. Information Technology Supplies Information Technology Services Information Technology Rentals Information Technology Software Licenses Information Technology Maintenance Agreements Information Technology Contractual Services Information Technology Consultants Computers (bundled < \$5000) Servers < \$5000 Printers < \$5000 Information Technology Video/Voice Hardware < \$5000	Yes Yes Yes Yes Yes Yes Yes No*

	500900	Other Information Technology Hardware < \$5000	No*
	501000	Software	No*
	501100	Peripherals < \$5000 Networks < \$5000	No*
	501200	Network Communication Devices < \$5000	No*
	501300	Information Technology Training Costs UCB Faculty Computer Program	Yes
	501400	Information Technology Equipment < \$5000	No*
	501500	Sponsored Program Owned	No*
	501600		No*
	501700		Yes
	501800		No*
	502000		No*
Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
502500		Rental General Budget	
		Includes rental of buildings, land, office space, storage space, etc. Non-travel parking costs are charged to Office Administration 480000 - 482499.	
	502600	Building Rentals	No*
	502700	Land Rentals	No
	502800	Space Rentals	No
507500		Advertising - Recruitment/Procurement General Budget	
		Includes advertising & publicity supplies and services including news ads, TV ads, magazine ads, other media ads, etc. Expenses relating to recruiting employees or procurement of goods and services are charged to 507600 - 508699. Expenses related to the general promotion of the University are charged to 508700 - 509999.	
	507601	Recruitment/Procurement Advertising Supplies	No*
	507602	Recruitment/Procurement Advertising Services	No*
	508701	General Advertising Supplies	No*
	508702	General Advertising Services	No*
510000		Dues/Membership General Budget	
		Includes dues and membership fees paid to local, regional, national or international organizations. Subscriptions are charged to Subscriptions/Books/Periodicals 512500 - 514999. Refer to Administrative Policy Statements #4011	
	510100	License and Certification Fees, Memberships, or Dues.	
	510100	Dues/Membership-Professional Organizations	No
	510200	Dues/Membership-Civic/Community Organizations	No
	510300	Licenses	No
512500		Subscriptions/Books/Periodicals General Budget	
	512600	Includes departmental library acquisitions. CU libraries use Library 790000 - 792399	No
		Subscriptions/Books/Periodicals/Scores	
515000		Physical Plant General Budget	
		Includes all costs for building, grounds and utility system maintenance, repairs or remodeling projects costing less than \$75,000 in total. Projects costing \$75,000 and more must be accounted for as a capital construction project, fund 71.	
	515101	Physical Plant Supplies	No
	515102	Physical Plant Services	No
517500		Custodial Supplies Gen Budget	
	517600	Includes custodial and laundry costs. Custodial Supplies	No*
	517601	Custodial Services Laundry Supplies Laundry	No*
	517602	Services	No*
	517603		No*

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
520000		Hospitalization Cost General Budget - USED ONLY BY UCD Anschutz Medical Campus.	
	520100	Includes hospitalization services and patient care expense provided by external entities such as UCH or Children's Hospital where their overhead expense is included in the charge to UCD. Patient care provided by UCD departments (including UPI), should be charged to 535000 series.	Yes
	520101	Hospitalization Cost	Yes
	520102	In-patient charges	Yes
	520104	Out-patient charges	Yes
	520104	External Patient Service	Yes
522500		Food Supplies/Services General Budget	
	522601	Includes food and supplies for production in food services and food for training functions. Food for business meetings, receptions or recognition events is charged to Official Functions 550000 - 552499. Refer to the Finance Procedural Statement on Official Functions. Personal meals during travel status is charged to Travel 700000 - 703999. Refer to the Procurement Service Center for all Travel policies. Food for instructional purposes (not personal consumption) is charged to Instructional Supplies 527500 - 529999. Food used in research (not for personal consumption) is charged to Laboratory/Technical Shop Supplies 530000 - 532499.	No
	522602	Food Supplies	No
	522700	Food Services	No
	522700	Food & Service-Training Function	No
527500		Instructional General Budget	
	527601	Includes all supplies and services directly related to classroom instruction such as exam booklets, maps, chalk, etc.	No*
	527602	Instructional Supplies	No*
	527602	Instructional Services	No*
530000		Laboratory/Technical Shop General Budget	
	530101	Include all costs of supplies and services for laboratories and technical shops.	Yes
	530102	Laboratory & Technical Shop Supplies	Yes
	530107	Laboratory & Technical Shop Services	Yes
	530108	Animals	Yes
	530108	Animal Care-Goods	Yes
	530109	Animal Care Facility	Yes
532500		Field Research General Budget	
	532601	Include supplies and services purchased to support field research activities. Meals and lodging are charged to Travel 700000 - 703999.	Yes
	532602	Field Research Supplies	Yes
	532602	Field Research Services	Yes
535000		Medical General Budget	
	535101	Includes medical supplies and services, and patient care provided by a UCD Department or UPI on the Anschutz Medical Campus. UCD Anschutz Medical Campus only - Use account 535207 when paying UPI billing for physician services provided by a School of Medicine faculty member to a sponsored project (e.g., clinical trial).	Yes
	535102	Medical Supplies	Yes
	535102	Medical Services	Yes
	535107	Medical Chemicals	Yes
	535111	Pharmaceuticals	Yes
	535207	UPI Physician Billing	Yes
	535208	IRB Protocol Fee	Yes

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
537500		Equipment Non-capital General Budget	
	537600 537601 537603	Includes all non-information technology equipment costing less than \$5,000 per item. Information Technology equipment, including personal computers, costing less than \$5,000 is charged to IT 500000 - 502499. Equipment costing \$5,000 and more per item is charged to Fixed Assets 810000 - 812399. Equipment < \$5000 Equipment < \$5000 Sponsored Program Control Furniture < \$5000	No* No* No*
540000		Freight/Moving/Storage General Budget	
	540100 540101 540102 540104 540109 540110	Include charges in connection with merchandise where freight is a separate charge. Freight on inventory for resale is charged to Inventory 030000 - 049999. Freight on fixed assets is charged as part of the cost of the fixed asset 810000 - 812399. Include all costs for moving and storage. Freight Moving & Storage Supplies Moving & Storage Services Storage Services Employee Moving-Paid 3rd Party Moving - Employee Reimbursements	Yes Yes Yes Yes No* No*
542500		Interest/Royalty/Patents General Budget	
	542600 542700 542701 542703 542800 542900	Includes all external interest, royalty and patent payments. Internal interest is charged to Voluntary Transfer Out w/in Campus Interest 997104. Interest Expense Royalties-Inventors Licenses-Inventors Licenses-Other Patent Maint. Expense - Tech Transfer Office Trademark Costs	No No No No No No
545000		Insurance General Budget	
	545101 545102	Includes insurance payments for liability, property, hazard coverage. Does not include employee fringe benefit insurances. Insurance Supplies Insurance Services	No No
547500		Donations/Community Support General Budget	
	547600 547700	Refer to the Administrative Policy Statement # 4027 on Donations. All donations must be approved by the President or appropriate Vice President, Chancellor or Vice Chancellor. All payments of support must be approved by the campus controller prior to disbursement. Donations External Community Relations Funct/Sponsorship	No No
550000		Official Functions General Budget	
	550100 550200 550300 550400 550500	Refer to the Finance Procedural Statement on Official Functions. Official Function Conferences Student Functions Official Function-Training Function Official Function-Recruitment	No No No No No

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
552500		Other Operating General Budget	
		Use the Other Operating sub-group for expenses that do not reasonably fall into any other sub-group	
	552601	Other Operating Supplies	No*
	552602	Other Operating Services	No*
	552605	Other Operating Contractual Services	No*
	552626	Fees and Licenses	No
	552800	Property Taxes	No
	552900	Bad Debts	No
	553000	Conference Registration Fees	Yes
	553100	Unrelated Business Income Tax	No
	553201	Company Card Unallowable Expense	No
	553300	AHEC Appropriation Payments	No
	553400	Administration & Collections Costs	No
	553412	Administration & Collections Costs - State	No
	553500	Fines and Penalties	No
	553600	Legal Settlements--Non-payroll	No
700000		Travel General Budget	
		Includes all expenditures normally incurred in connection with travel on official business for both employees and non-employees including recruitment travel. Registration fees are charged to account 553000, Conference Registration Fees. Refer to the Procurement Service Center Website for complete travel policies and procedures.	
	700100	Employee In-state Travel	Yes
	700200	Employee Out-of-state Travel	Yes
	700300	Employee International Travel	Yes
	700400	RTD Bus Passes	No
	702000	Non-employee In-state Travel	Yes
	702100	Non-employee Out-of-state Travel	Yes
	702200	Non-employee International Travel	Yes
	702400	AHEC Housing	No
750000		Utilities General Budget	
		Includes all payments for utilities.	
	750101	Utilities Supplies	No*
	750102	Utilities Services	No*
	750200	Steam	No
	750300	Electricity	No
	750400	Water	No
	750500	Sewer	No
	750600	Natural Gas	No
	750700	Fuel Oil	No
	750800	Chilled Water	No
	750900	Flood Control	No
	751000	Other Utilities	No
770000		Student Aid General Budget	

		Includes all payments to students (including application to student bills) that are outright grants to assist in paying educational and living expenses for attending coursework at CU. This also includes trainee stipends, prizes and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work and that should be charges to a salary account via the payroll system. The recipient of an outright grant is not required to perform service to CU as consideration for the grant, nor is she or he expected to repay the amount of the grant. When services are required in exchange for financial assistance the charges are salaries and wages to be paid through the payroll system. If the financial assistance is to be repaid the charges are accounted for as a loan receivable in a Loan Fund FOPPS (fund 50). Tuition waivers granted because the person is an employee is charged as employee benefits. Refer to the Administrative Policy Statement #5024 Tuition Assistance Benefit. Non-cash forms of financial aid, such as buying classroom books or travel costs, should be charged to the expense accounts describing the purchase and not to Student Aid.	
	770100	Student Aid—General	No*
	770200	Tuition/Fee Award	No*
	770300	Fellowships	No*
	770400	Scholarships	No*
	770500	Stipends	No*
	770600	Traineeships	No*
790000		Library General Budget	
		Used only by CU libraries. Purchases for departmental libraries are charged to Subscriptions/Books/Periodicals 512500 - 514999.	
	790100	Library Books/Monographs-Cap	No
	790101	Library Periodicals-Cap	No
	790102	Library Microforms-Cap	No
	790103	Library Audio-Cap	No
	790104	Library Film-Cap	No
	790105	Library Binding-Cap	No
	790106	Library Elec Resources-Cap	No
	790108	Library Interlibrary Loan-Cap	No
	790110	Library Elec Resources-Non-Cap	No
	790112	Library Databases/Electronic Resource	No
810000		Capital Assets General Budget	
		Includes the purchase or fabrication of all equipment with a total cost of \$5,000 or more per item.	
	810100	Equipment >= \$5000	Yes
	810200	Equipment >= \$5000 Gov't Title	Yes
	810300	Equipment >= \$5000 Private Title	Yes
	810350	Software >= \$5,000	Yes
	810401	Videos of Movies	No
	810500	Financed Purch Equip Principal	No
	810501	Financed Purch Building Principal	No
	810505	Financed Purch Oth Real Prop Prin	No
	810506	Financed Purch Furn & Fix Prin	No
	810600	Financed Purch Equip Interest	No
	810606	Financed Purch Furn & Fix Interest	No
	810700	Fabrication Equip Components	Yes
	810800	Federal Fab Equip Components	Yes
950000		Facilities & Administrative (F&A) General Budget	
		Includes charges to grants and contracts (funds 30 and 31) and loan funds (fund 50) for facility and administrative charges. This occurs through a monthly, automatic allocation process. When creating a manual journal entry, an F&A expense account, 950000 - 952499, must be used with an F&A revenue account, 315000 - 315999.	
	950700	Student Aid Administrative Allowance	Yes



Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
960000		Allocations General Budget	
		Allocations are used to generically move expenses from one FOPPS to another FOPPS. These are frequently used in allocating central administrative costs to revenue generating cost centers, such as allocating Housing administration to the dorm and cafeteria FOPPS. The same allocation account must be used on both the debit and credit transaction. Using an allocation account on one side of the entry and a different account on the other side of the entry is not allowed. Allocations can be in either debit or credit status. General Administrative Recharge	
	960100		No
	960400	Other Allocations	No

Cash Transfers are the movement of cash and fund balance from one FOPPS to another. No goods or services are provided in exchange for the cash transfer. Examples include funding a program, funding a capital construction project, or funding a renewal and replacement reserve. Do not use revenue or expense accounts to record a cash transfer. Cash transfers are limited as to the funds that can be used. For example, cash transfers from or to sponsored projects (funds 30 and 31) and other funds are prohibited. Also, cash transfers between agency funds (fund 80) and other funds are prohibited. Due to the different nature of operations, each CU Campus has established its table of allowable cash transfers.

Please refer to your Campus Controller's Website for your campus' table displaying the allowable cash transfers between funds.

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
990000		Mandatory Transfer In General Budget	
	990100	Mandatory Transfer In-Principal	No
	990101	Mandatory Transfer In-Principal Enterprises	No
	990200	Mandatory Transfer In-Interest	No
	990201	Mandatory Transfer In-Interest Enterprises	No
	990500	Mandatory Transfer In-Matching Funds	No
992000		Mandatory Transfer Out General Budget	
	992100	Mandatory Transfer Out-Principal	No
	992101	Mandatory Transfer Out-Principal Enterprises	No
	992200	Mandatory Transfer Out-Interest	No
	992201	Mandatory Transfer Out-Interest Enterprises	No
	992500	Mandatory Transfer Out-Matching Funds	No
995000		Voluntary Cash Transfers In General Budget	
	995100	Voluntary Cash Transfer In Within Campus	No
	995103	Voluntary Cash Transfer In Within Campus Principal	No
	995104	Voluntary Cash Transfer In Within Campus Interest	No
	995106	Voluntary Cash Transfer In ISC Depreciation	No
	995200	Voluntary Cash Transfer In Other Campus	No
997000		Voluntary Cash Transfers Out General Budget	
	997100	Voluntary Cash Transfer Out Within Campus	No
	997103	Voluntary Cash Transfer Out Within Campus Principal	No
	997104	Voluntary Cash Transfer Out Within Campus Interest	No
	997106	Voluntary Cash Transfer Out ISC Depreciation	No
	997200	Voluntary Cash Transfer Out Other Campus	No

200000 - 379999 Revenue

Refer to Revenue Definition and Recognition in the CU Accounting Handbook. Revenues from other interdepartmental sales must use the designated ID revenue accounts.

Please refer to the Other Interdepartmental Revenue and Related Expense Account section immediately following the Service Center Interdepartmental Invoice Revenue Section.

All revenue accounts (except revenue deductions and refunds) should normally be in a credit status.

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
200000		Revenue General Budget	
220000		Fees General Budget	
	220100	Student Activity Fees	No
	225000	Refund-Student Activity Fees	No
240000		Private Gift/Grant/Contract General Budget	
	240300	Refer to Revenue Definition and Recognition in the CU Accounting Handbook. Revenue-Private Gifts-CU Foundation Non-Endowment	No
	240400	Revenue-Private Gifts- Non-Endowment	No
	240410	Revenue-Registrations	No
	240411	Revenue-Sponsorships	No
	240412	Revenue-Donations	No
	240413	Revenue-Auction Sales	No
	240414	Revenue-Merchandise Sales	No
250000		Sales/Services Educational Activities General Budget	
	250100	Includes revenues related incidentally to the conduct of instruction, research or public service, and revenues of activities that exist to provide instructional and laboratory experience to students and that incidentally creates goods and services that may be sold to students, faculty, staff and the general public. Examples are film rentals, sales of scientific and literary publications, and testing services. Sales/Services of Educational Activities	No
	255000	Sales/Services of Educational Activities Refund	No
280000		Auxiliary Enterprise Revenue General Budget	
	280100	Includes the revenue of operations classified as Auxiliary Enterprises. An Auxiliary Enterprise is an operation that was created primarily to provide goods/services to students, faculty and staff and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Incidental sales to the public are allowed. Auxiliary enterprises are essentially self-funded operations. Sales from Auxiliary enterprises to other departments is also recorded as Auxiliary Enterprise revenue. Examples include Athletics, Bookstore, Housing, and Parking. FOPPS designated as Auxiliary Enterprises have an expense purpose code attribute 2000 - Auxiliary Enterprises. Auxiliary Enterprise Revenue	No
	285000	Auxiliary Refund Enterprise Revenue	No
310000		Health Services Revenue General Budget	
	310100	Inpatient Revenue	No
	310200	Outpatient Revenue	No
	310300	Non-patient Revenue	No
	311100	Refund-Outpatient Revenue	No

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
315000		Facilities & Administrative General Budget	
		Includes charges to grants and contracts (funds 30 and 31) and loan funds (fund 50) for facility and administrative charges. This occurs through a monthly, automatic allocation process. When completing a manual journal entry, an F&A expense account, 950000 - 952499, must be used with an F&A revenue account, 315000 - 315999.	
	315700	Student Aid Administrative Allowance	No
320000		Rent Income General Budget	
		Includes rent received from external parties. Use account 390014 ID Rental Revenue for rent charged to other departments.	
	320100	Facilities Rental Income	No
	320200	Equipment Rental Income	No
	320300	Land Rental Income	No
	321000	Refund-Facilities Rental Income	No
	321100	Refund-Equipment Rental Income	No
325000		Miscellaneous Income General Budget	
		Includes income that does not reasonably fall into one of the other revenue categories	
	325100	Miscellaneous Revenue	No
	325200	Internal Service Unit Sales-Other Colorado Agencies	No
	325300	Internal Service Unit Sales to the Public	No
	325400	Insurance Recoveries	No
	325500	Auction Proceeds Property Sales	No
	325600	Service Charge	No
	325700	Returned Check Charges	No
	325800	Royalty Income	No
	333000	Refund-Miscellaneous Rev	No
	333200	Refund-Internal Service Unit Sales to the Public	No
	333300	Refund-Insurance Recoveries	No
	333500	Refund-Registrar/Bursar Service Charges	No

Used only by Internal Service Center fund 28 (and fund 20 FOPPS with EPC 2100) to record sales of goods/services to another University FOPPS.

Sales to Fund 80 FOPPS (agency funds) must be recorded as Miscellaneous Revenue and not IN revenue. Revenue accounts should be in credit status.

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
380000		Service Center Interdepartmental (IN) Invoice Revenue General Budget	
	380100	Service Center - Interdepartmental Revenue	No
	385000	Refund-Service Center Interdepartmental Revenue	No

### 390000 - 399999 Other Interdepartmental (ID) Revenue and Related Expense Accounts

These accounts, both revenue and expenses, must be used to book other sales of goods and services between departments where the selling FOPPS is in fund 10, 20, 26 or 29 and is not classified as an auxiliary enterprise, expense purpose code 2000. In most cases, other ID sales cannot occur from funds 28, 30, 31, 34, 35, 50, 71, 72, 73, 74, or 78.

Refer to the System Controllers Website for a complete, up-to-date list of accounts. Sales to Fund 80 FOPPS (agency funds) must be recorded as Miscellaneous Revenue and not ID revenue.

Budget Pool - Use on BJE's	Actual Account	Description	Direct Cost on Federal Projects (fund 30/31)
390000		ID Revenue General Budget	
	390001	ID Miscellaneous Revenue	No
	390002	ID Security Services	No
	390003	ID Physical Plant Services	No
	390004	ID Recycling Services	No
	390005	ID Food Services	No
	390006	ID Professional Services	No
	390007	ID Supplies Sales	No
	390008	ID Custodial Services	No
	390009	ID Information Technology Revenue	No
	390010	ID Storage Revenue	No
	390011	ID Printing Services	No
	390012	ID Insurance Revenue	No
	390013	ID Moving Revenue	No
	390014	ID Rental Revenue	No
	390015	ID SSEA Revenue	No
	390016	ID Medical Services	No
	390017	ID Tuition	No
	390018	ID Instructional Fees	No
	390019	ID Lab Services	No
	390020	ID Advertising Revenue	No
	390021	ID Laboratory Sales	No
	390022	ID GME-Health Benefit-Medical Premium	No
	390023	ID GME-Health Benefit-Dental Premium	No
	390024	ID GME-Off-Campus Life Insurance Premium	No
	390025	ID GME-Off-Campus Disability Premium	No
	390026	ID GME-Off-Campus Malpractice Premium	No
	390027	ID GME-Administrative Fee	No
	390028	ID Gift Revenue - Coleman	No
	390030	ID ISIS Collection Services Revenue	No
	390031	ID Labor Revenue	No
	390032	ID Trash Roll-off Revenue	No
	390049	ID Legal Reimbursement	No
	390050	ID License Disbursement - UCB	No
	390051	ID License Disbursement - UCD Anschutz	No
	390052	ID License Disbursement - UCD Denver	No
	390053	ID License Disbursement - UCCS	No
	390054	ID License Disbursement - TTO	No
	390055	ID TTO Management Fee	No
	390074	ID Key Fees	No
	390076	ID Conference Revenue	No
	390077	ID Facility Rental	No
	390078	ID Equipment Rental	No
	390079	ID Labor Revenue	No
	390081	ID Assessment Revenue	No
	390083	ID CME Conference Fee Revenue	No
	390084	ID CME Admin Fee Revenue	No
	390092	ID Revenue Refund	No
	390094	ID Network Services	No
	390095	ID Institutional Review Board Revenue	No
	390107	ID Special Event Admission Rev	No
	390109	ID Campus Network Revenue	No
	390111	ID CU Trash Pickup Miscellaneous	No
		ID Expense Accounts	
	422898	ID GME-Housestaff Benefits	No
	450599	ID Cost of Goods Sold Expense	No
	480195	ID Office Supplies	No*
	482699	ID Telecommunication Charge	No*
	485199	ID Postage Service Fee	No*
	487699	ID Printing/Publications/Reproduction Charges	Yes
	500297	ID Campus Network Expense	Yes

500298	ID Network Services	Yes
500299	ID Information Technology Services	Yes
500399	ID Tape Rental	Yes
500499	ID Information Technology Software Licenses	Yes
502099	ID Information Technology Charge	No*
502899	ID Rentals	No*
509999	ID Advertising Non-Recruitment/Procurement	No
515177	ID Police Auxiliary Recharge	No
515179	ID Pest Control Services	No
515180	ID Pest Control Supplies	No
515181	ID Recycling Services	No
515186	ID Operation and Maintenance	No
515187	ID Environmental Health and Safety	No
515188	ID Security Services	No
515189	ID Keys	No
515190	ID Computer-Aided Design	No
515191	ID Building Renovation and Remodel	No
515192	ID Building Maintenance and Repair	No
515193	ID Grounds Maintenance and Repair	No
515194	ID Utility Maintenance and Repair	No
515195	ID Trash Collection	No
515199	ID Plant Maintenance & Repair	No
517698	ID Custodial Supplies	No
517699	ID Custodial & Laundry	No*
520199	ID Patient Service	Yes
527695	ID Instructional Supplies	No*
527696	ID Instructional Services	No*
527697	ID Audio/Visual	No*
527698	ID Film/Video	No*
530198	ID Laboratory & Technical	Yes
532699	ID Field Research Expense	Yes
537497	ID Institutional Review Board Expense	Yes
537498	ID Medical Supplies	Yes
537499	ID Medical Services	Yes
537699	ID Equipment < \$5,000	No*
542699	ID Internal Loan Interest Expense	No
542798	ID License Expense-Department Distribution	No
545198	ID GME-Housestaff Insurance	No
545199	ID Insurance	No
547796	ID Gift Expense - UCB	No*
552499	ID Official Functions	No*
552675	ID Snow Removal	No*
552695	ID Operating Consultants	No*
552698	ID Other Operating Supplies	No*
552699	ID Other Operating Services	No*
553098	ID CME Conference Service Fee	No*
553099	ID Conference Registration Fee	Yes
553499	ID ISIS Collection Services	No
553795	ID Other Operating Expense to UCB	No
752492	ID - Chilled Water	No
752493	ID - Other Utilities	No
752494	ID - Electric	No
752495	ID - Water	No
752496	ID - Sewer	No
770198	ID - Student Aid General	No
770299	ID Graduate Student Tuition Fee Award	No*
810799	ID Equipment Components	Yes

All asset accounts (except allowance accounts) should normally be in a debit status.

Actual Account	Description
	Cash
000200	Petty Cash
000300	Change Fund
000400	Checking Accounts

	Accounts Receivable -use to record all amounts due to the University but not yet collected. All accounts receivable must be administered according to applicable University policies and procedures. Contact your Finance or Accounting Office for complete information on accounts receivable management. Do not record accounts receivable due from other University FOPPS. If the goods or services have been provided then record the appropriate expense transactions.
010000	Accounts Receivable-Federal Non-Letter Of Credit
010300	Accounts Receivable-State Of Colorado Government
010301	Accounts Receivable-State Of Colorado Agencies
010400	Accounts Receivable-State Of Colorado Universities
011000	Accounts Receivable-In-State Governments
011200	Accounts Receivable-Out-Of-State Governments
011400	Accounts Receivable-Public University
012100	Accounts Receivable-Private Gift/Grant/Contract
012300	Accounts Receivable-Private Universities
012700	Accounts Receivable-University Hospital
012800	Accounts Receivable-Patients
012900	Accounts Receivable-Students
013000	Accounts Receivable-Customers
013100	Accounts Receivable-Miscellaneous
013109	Company Card Personal Charges
013300	Accounts Receivable-Credit Cards
015000	Allowance Accounts Receivable-Fed Non-Letter Of Credit
015300	Allowance Accounts Receivable-State Of Colorado Government
015301	Allowance Accounts Receivable-State Of Colorado Agencies
015400	Allowance Accounts Receivable-State Of Colorado Universities
016100	Allowance Accounts Receivable-Colorado In-State Governments
016300	Allowance Accounts Receivable-Out-Of-State Governments
016500	Allowance Accounts Receivable-Public Universities
017100	Allowance Accounts Receivable-Private Gift/Grant/Contract
017300	Allowance Accounts Receivable-Private Universities
017700	Allowance Accounts Receivable-University Hospital
017800	Allowance Accounts Receivable-Patients
017900	Allowance Accounts Receivable-Students
018000	Allowance Accounts Receivable-Customers
018100	Allowance Accounts Receivable Miscellaneous
	Inventory - use to record inventories for sale to students, faculty, staff, the general public and other departments, and significant supplies inventories. Only inventories valued in total at \$35,000 or more per location should be recorded as an inventory asset. Inventories valued less than \$35,000 in total per location should be expensed to Cost of Goods Sold when purchased.
030000	Inventory-Sales External to University
040000	Inventory-Internal Sales/Consumed
	Prepaid expenses - use to record payments of expenses for which the goods and services will be received in the future. Examples include rent, insurance premiums, maintenance agreements, subscriptions, memberships, etc. Prepaid expense is charged when the payment is made. A journal entry is then processed to move the prepaid expense to actual expense using the correct expense account when the goods/services are received. For recurring payments such as leases, dues, maintenance agreements, etc., where the amount expensed from year to year is essentially the same, recording a prepaid expense is not required. In these situations, an expense should be recorded when payment is made. If the goods/services will be received in the same fiscal year as the payment, then do not use prepaid expense, record the expense upon payment.
070000	Prepaid Expenses-Current
	Deferred Charges - use this account to record payments for expenses for which the goods/services have been received but the recognition of the payment as an expense will be deferred to a future period when the revenue generated by the expense will be recognized. The typical use of deferred expenses is in association with entertainment events such as concerts, plays, conferences, etc. where production costs are being incurred prior to the date of the event which is when the revenue is earned. The production expenses are typically deferred until the event has been held. Deferred charges are charged when the payment is made. A journal entry is then processed to move the deferred expense to actual expense using the correct expense account when the revenue from the event is recognized. This matches expenses with the revenue they generate in the same accounting period. If the event will be held in the same fiscal year as the payment, then do not use deferred charges, record the expense upon payment.
070100	Prepaid Charges
	Advances - these accounts are used by the Procurement Service Center when issuing a travel advance or an expense advance.

070200	Travel Advances Expense Advances
070300	

## 100000 - 197999 Liabilities

All liability accounts should normally be in a credit status.

Actual Account	Description
	Accounts Payable - use these accounts at fiscal year-end to record amounts due to external parties that has not been accrued through the Procurement Service Center fiscal year-end accrual process. These fiscal year-end accruals must be reversed in the following fiscal year.
100100	Accounts Payable-Manual
	Sales Tax Payable - use this account to record sales tax collected but not yet remitted to the Colorado Department of Revenue. Contact your Finance or Accounting Office for complete information on items subject to sales tax and procedures for remitting.
100400	Sales Tax Payable
	Other Accrued Expenses - use this account to record all other liabilities that cannot be recorded under any other liability category.
105400	Other Accrued Expenses
	Unearned Revenue - use this account to record payments from customer for goods/services not yet provided. Process a journal entry to recognize unearned revenue as actual revenue upon providing the goods/services. If the goods/services will be provided in the same fiscal year as the receipt of payment, then do not use deferred revenue, record the revenue upon receipt of the payment.
150200	Unearned Revenue-Current
	Undistributed Receipts - for internal control purposes, all receipts should be deposited daily. Use this account to record receipts for which the purpose of the receipt is not known. Process a journal entry to record the receipt in the correct account once its purpose has been determined
150300	Undistributed Receipts
	Deposits Held in Custody - use this account to record receipts of security deposits pending a future action by the depositor, at which time the security deposit will be returned to the depositor. Examples are key deposits, lab tray deposits, enrollment deposits, etc. If the depositor fails to perform as required, a journal entry shall be processed to move the deposit to revenue.
150400	Deposits Held in Custody