

PROCEDURE NUMBER: FINA 1.00 Procedure

SECTION: Administration and Finance

SUBJECT: Chart of Accounts

DATE: July 1, 2024

REVISION:

Procedure for: All Campuses

Authorized by: Mandy Kibler

Issued by: Administration and Finance – Controller’s Office

Procedure

The University Administration and Finance Division, Controller’s Office, will ensure compliance with University Policy FINA 1.00 and the established chart of accounts. This procedure is applicable to campuses, units, and departments. The purpose of this procedure is to provide details and references regarding certain account codes.

A. Revenues

401XX – University Fees: Fees collected as a required condition of enrollment with the University (e.g., University Tuition, Fee Abatement, Matriculation Fees, etc.).

402XX – Service Fees: Fees collected to cover incurred costs related to the primary product or service (e.g., Late Fee, Application Fee, Library Fines, Misc Fines, etc.).

404XX-405XX – Extension and Public Service Fees: Fees collected in exchange for public services or benefits available to an individual or the population (e.g., Conference Registration Revenue, etc.).

41XXX – Departmental Sales and Services: Income from sources internal to the University (e.g., Department Sales, Printing Shop, Surplus Sales, Department Services, Transcript Fees, Athletic Ticket Sales, etc.).

43XXX – Indirect Cost Recovery: Monies recovered for overhead costs related to providing services on a grant award that are not readily assignable to a particular project, such as the operational costs for departmental administration.

44XXX – Other Revenue: Income arising from activities unrelated to the University’s main

purpose (e.g., Rentals, Misc Revenue, Insurance Reimbursement, Litigation Settlement, Gain on Disposal of Asset, etc.).

45XXX – Auxiliary Revenue: Income generated by self-supporting, auxiliary departments and activities (e.g., Investment Income, Royalty Income, Housing Room Fees, Health Service, Bookstore Commissions, etc.).

461XX -4862X – Gifts and Donations: Voluntary, non-reciprocal transfers of money or assets from a donor to the University (e.g., Cash Gifts, Donated Capital Assets, etc.).

4860X-4861X Contract and Grant Revenue: Funding from an external entity for an activity with a defined budget, period of performance, and/or scope of work, with the expectation of an outcome that directly benefits the resource provider (e.g., Federal, State, Local, Philanthropic Grants and Contracts).

4865X – General Revenue: Revenues that are broadly defined, unrestricted in their use, and not otherwise classified.

B. Expenditures

51XXX – Salaries and Fringes: Transactions coded to these account codes must be associated with an employer/employee relationship and flow through payroll and will result in the issuance of a Form W-2.

5453X – Stipends, Fellowships, Incentives, and Participants: These account codes should be used for periodic payments other than wages paid to a student in connection with educationally related activities undertaken by the student. All payments on reportable account codes must be associated with a valid social security number. All applicable payments must comply with Uniform Guidance. For assistance with determining proper student payment classifications and disbursement methods, see the [Student Payment Method Decision Tree](#).

57XXX – Capital Improvements: Transactions coded to these account codes should flow through the University Facilities Department.

58XXX – Debt Service: Only the Controller’s Office is authorized to use these account codes.

C. Resources

For additional information, refer to the following resources:

- [Review the PeopleSoft Chart of Accounts](#)
- [Funding Sources Matrix](#)
- [General Ledger Queries and Job Aid](#)
- PeopleSoft Finance Queries
SC_CF_ACCOUNT_LIST

SC_CF_OPER_UNIT_LIST
SC_CF_DEPT_LIST
SC_CF_FUND_LIST
SC_CF_CLASS_LIST
SC_CF_PRODUCT_LIST
SC_CF_PROJECT_LIST
SC_CF_COSTSHARE_LIST