

FY2023 ANNUAL PLANNING – Account Numbers

The following account numbers should be used for specific transactions as outlined.

ACCOUNT 400000 – FUND BALANCE

- Use to budget your fund balance needed to cover budgeted expenses (all funds but 3xxxx).
- Need to use if budgeted expenses are greater than budgeted revenue.

EXAMPLE:

- Local fund balance of \$20,000 (with no expected new revenue) will be used to purchase computer equipment.
- Budget fund balance to be used in **400000** and the expense in proper expense account.

ACCOUNT 715000 – OTHER ADDITIONS/DEDUCTIONS

- Use to build your fund balance for *approved* future use.
- Budgeted revenue exceeds budgeted expenses in current year with approved plan to spend in future.
- Needs prior approval.

EXAMPLE:

- Department to build reserve for planned program launch or new position in future fiscal year.
- Budget amount to be saved in account **715000**.

INTRA-DEPARTMENT TRANSFERS (Transfers from within the same unit)

ACCOUNT 490000 – To budget a transfer in coming from a department within your unit

ACCOUNT 722000 – To budget a transfer out from a department within your unit.

- NEED TO NET TO ZERO WITHIN YOUR UNIT
- Fund range 10000-29999

EXAMPLE:

- Transfer of cash from Dean's department to academic department to cover a technology request.
- Dean's department would budget anticipated transfer out in account **722000**.
- Academic department would budget the anticipated revenue in account **490000**.

INTER-DEPARTMENT TRANSFERS (Transfers between different units)

ACCOUNT 491000 – To capture revenue received from a unit outside of your unit

ACCOUNT 721000 – To budget a transfer out going to a unit outside of your unit

- Use to budget Premium Service Agreements being covered with local funds.
- Fund range 10000-29999

EXAMPLE:

- Chemistry and Engineering are hosting an event for new graduate students. Engineering is managing all the event details. Chemistry agrees to transfer dollars to support the event.
- Chemistry will budget the transfer out in account **721000**.
- Engineering will budget the transfer in account **491000**.

ACCOUNT 628000 – PARTICIPATION FEE

- A 15.8% participation fee is charged on all primary unit unrestricted revenue sources.
- Primary Units/Auxiliary Units budget in account **628000**.
- Local funds only (10000-29999).
- Appropriated (3xxxx) targets will be net of participation fee.

ACCOUNT 629000 – SERVICE UNIT ALLOCATION

- Share of services provided to primary units.
- Primary Units/Auxiliary Units budget in account **629000**.
- Local funds only (10000-29999).
- Appropriated (3xxxx) targets will be net of service unit allocation.
- *Do not use* to budget Premium Service Agreement amounts (see Inter-Department Transfers, account 721000).

ACCOUNT 484000 – ESTIMATED INDIRECT COST RECOVERY (F&A)

- This is your distribution of indirect cost recovery.
- Budget in account **484000** under local funds (2xxxx).
- Subject to the 15.8% Participation Fee.
- Instructions on how to run a query and report to review your indirect costs is on the Resource Planning & Allocation website, in the [MIRA Magnified: Facilities and Administrative Costs and Distributions](#) document.
- Two years of indirect cost data is also available on the Model Statement.

ACCOUNT 626000 – ONLINE PROGRAM MANAGEMENT (OPM) FEE

- For Primary Units with OPM agreements.
- Budget the Pearson payment in account **626000**.
- This amount will be mapped to the OPM waiver line on the Model Statement.
- Appropriated funds only (3xxxx).

<u>ACCOUNT</u>	<u>USE</u>	<u>WHO</u>
400000 – Cash Balance Dollars (Revenue)	<ul style="list-style-type: none"> • For Budgeting Purposes ONLY • Use to budget your fund balance needed to cover budgeted expenses (all funds but 3xxxx) • Need to use if budgeted expenses are greater than budgeted 	Primary/Auxiliary/Service Units
715000 – Other Additions/Deductions	<ul style="list-style-type: none"> • For Budgeting Purposes ONLY • Use to build your fund balance for approved future use • Budgeted revenue exceeds budgeted expenses in current year with approved plan to spend in future • Needs prior approval 	Primary/Auxiliary/Service Units
490000 – Transfers In	<ul style="list-style-type: none"> • For Budgeting Purposes ONLY • To budget a transfer in coming from a department <i>within your unit</i> • 490000/722000 NEED TO NET TO ZERO IF WITHIN YOUR UNIT • Fund range 10000-29999 	Primary/Auxiliary/Service Units
722000 – Transfers Out	<ul style="list-style-type: none"> • For Budgeting Purposes ONLY • To budget a transfer out from a department <i>within your unit</i> • 490000/722000 NEED TO NET TO ZERO IF WITHIN YOUR UNIT • Fund range 10000-29999 	Primary/Auxiliary/Service Units
491000 – Interdept Transfer	<ul style="list-style-type: none"> • For Budgeting Purposes ONLY • To capture revenue received from a unit outside of your unit • Fund range 10000-29999 	Primary/Auxiliary/Service Units
491005 – Interdept Service	<ul style="list-style-type: none"> • For actual accounting transaction when a department on campus is providing a premium service 	Primary/Auxiliary/Service Units
721000 – Interdept Transfer	<ul style="list-style-type: none"> • For Budgeting Purposes ONLY • To budget a transfer out going to a unit outside of your unit • Use to budget Premium Service Agreements being covered with local funds • Fund range 10000-29999 	Primary/Auxiliary/Service Units
721005 – Interdept Service	<ul style="list-style-type: none"> • For actual accounting transaction when a department on campus is receiving a premium service 	Primary/Auxiliary/Service Units
628000 – Participation Fee	<ul style="list-style-type: none"> • For Budgeting Purposes ONLY • To budget your department Participation fee • A 15.8% participation fee is charged on all primary unit unrestricted revenue sources • Local funds only (10000-29999) • Appropriated (3xxxx) targets will be net of participation fee 	Primary/Auxiliary
628005 – Participation Fee	<ul style="list-style-type: none"> • For actual accounting transaction 	Primary/Auxiliary
629000 – Service Unit Allocation Cost	<ul style="list-style-type: none"> • For Budgeting Purposes ONLY • To budget your department Service Unit Allocation Cost • Share of services provided to primary units • Local funds only (10000-29999) • Appropriated (3xxxx) targets will be net of service unit allocation • Do not use to budget Premium Service Agreement amounts (see Inter-Department Transfers, account 721000) 	Primary/Auxiliary
629005 – Service Unit Allocation Cost	<ul style="list-style-type: none"> • For actual accounting transaction 	Primary/Auxiliary
484000 – Indirect Cost	<ul style="list-style-type: none"> • For Budgeting Purposes ONLY • Your distribution of indirect cost recovery • Budget using a local fund 2xxxx 	Primary Units
626000 – Online Program Management (OPM) Fee	<ul style="list-style-type: none"> • For Budgeting Purposes ONLY • Budget the Pearson payment in account 626000 • This amount will be mapped to the OPM waiver line on the Model Statement • Appropriated funds only 3xxxx 	Primary Units with OPM agreements
626005 – Online Program Management (OPM) Fee	<ul style="list-style-type: none"> • For actual accounting transaction when paying a 3rd party vendor a fee for online class marketing and support • Appropriated funds only 3xxxx 	Primary Units with OPM agreements