

NonExempt

COFRS ACCOUNTING MODEL

CCHE STATEWIDE INDIRECT TRANSFER

Used to record the transfer of indirect cost payment to CCHE as required by the Long Bill.
 This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

COFRS JOURNAL ENTRY CODING										
BankCode	Fund/Agenc	APPR	Program	AcctType	SA/RSC/OB	RptngCat	DR	CR		
INSTITUTION = EXPENDITURE ENTRY										
1	Defaulted Bank Code Either Current Unrestricted Fund Appropriated Expend., if from Fund 310 NonAppropriated Expend., if from Fund 311 **Operating Transfers To(From) State** Expenditure Indirect Cost Exempt DOHE Internal	N/A	31X/GXX	LBA NAP	9200**	22	EZGA		500	
2	Defaulted Bank Code Either Current Unrestricted Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	1001	31X/GXX	N/A	N/A	01	1100			500
CCHE = REVENUE ENTRY										
1	Defaulted Bank Code State Appropriated General Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	1001	100/GAA	N/A	N/A	01	1100		500	
2	Defaulted Bank Code State Appropriated General Fund Appropriated Revenue CCHE Revenue Indirect Cost Exempt DOHE Internal	N/A	100/GAA	ADM	5620	31	EZGA			500

** Institutions may record this expenditure differently on their financial systems/statements.
 If they choose to do so, a presentation entry must be displayed on the Exhibit J.