

To be used by Exempt and Non-Exempt Institutions.

Use Fund 320* when 100% of the institution qualifies as a TABOR designated enterprise, use Fund 305* when the institution does not qualify for Enterprise status. However, if the institution is not an enterprise they must still use fund 320* for any enterprise specific activity.

CORE ACCOUNTING MODEL

CCHE STATEWIDE INDIRECT COST 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)

The Higher Education Policy Setting Group (HEP)

Ln #	Description	General Information			Fund Accounting						Detail Accounting	
		Posting Code	Debit Amount	Credit Amount	Fund	Dept	BSA	Revenue	Object	Appr	Function	Reporting

INSTITUTION = EXPENSE ENTRY

1	Transfers Out for Indirect Costs	XD04	\$ 500		305* or 320*	G**A			7200	GC***NAP0	1100	
2	Operating Cash	A001		\$ 500	305* or 320*	G**A	1100					

DHE REVENUE ENTRY From TABOR Enterprise (informational only for Institutions)

1	Operating Cash	A001	\$ 500		1000	GAAA	1100					
2	Indirect Cost Transfers from TABOR Enterprises - Cash	R003		\$ 500	1000	GAAA		9210 ¹		Various		

DHE REVENUE ENTRY From Non-TABOR Enterprise (informational only for Institutions)

1	Operating Cash	A001	\$ 500		1000	GAAA	1100					
2	Indirect Cost Transfers from TABOR Enterprises - Cash	R003		\$ 500	1000	GAAA		9200 ¹		Various		

¹ 9210 is for Indirect Cost Transfers from Tabor Enterprises. 9200 is for ICR transfers from Non-Tabor enterprises

* Wildcard representing the unique fund for each governing board, indicated by adding the second digit of the Governing Board Department code to the Fund Number, for example, CU's department code is GF^FAA, the fund CU operates in is 320^F.

** Wildcard in the Department Code representing the Governing Board and Institution. Example GF^FE^A, Governing Board (^F), Campus (^E) for University of Colorado Denver.

*** Wildcard representing the three digit Funding Source Code for each Appropriation Unit.