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NonExempt Institutions

(Less than 100% of the institution qualifies as a TABOR designated enterprise. May include Exempt activities.)

COFRS ACCOUNTING MODEL

INSTITUTIONAL F & A (indirect cost) TRANSFER

Used to record receipt of indirect cost revenue in the current unrestricted fund.
 This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)
 Higher Education Policy Setting Group (HEP)
 State Controller Higher Education Advisory 97-1

COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
EXPENSE ENTRY							
1	Current Restricted Exempt Fund Higher Ed NonTABOR Enterprise Nonappropriated Expenditure Higher Education Activity Indirect Cost Recoveries Non Education and General Expense OT RE DOHE Institution Internal	330/GXX 305/GXX	NAP NAP	3400 1900	22	ABGC	\$500
2	Current Restricted Exempt Fund Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	330/GXX 305/GXX	XXX	XXX	01	1100	\$500
REVENUE ENTRY							
3	Current Unrestricted Exempt Fund Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	311/GXX 305/GXX	XXX	XXX	01	1100	\$500
4	Current Unrestricted Exempt Fund Higher Ed NonTABOR Enterprise Nonappropriated Revenue Higher Education Activity Indirect Cost Recovered Education and General Revenue OT RE DOHE Institution Internal (Exempt)	311/GXX 305/GXX	NAP NAP	3400 1100	31	ABGC	\$500