

## Accounting Guide for Sponsored Projects, Faculty Funds and F&A Distributions



Fund #	Fund Name	Designation #	Designation Name	Purpose
130	Sponsored Projects - Unrestricted	1301001 1301005 1301010 1301015 1301020 1301030 1301040 1301050 1301060	Sponsored Projects Federal Sponsored Projects Federal Pass-Thru Sponsored Projects State Sponsored Projects State Pass-Thru Sponsored Projects Foundation & Nonprofit Sponsored Projects Industry Sponsored Projects Local Sponsored Projects Foreign Sponsored Projects Other	Externally-funded projects which are contained within a single fiscal year; transactions will flow from PPM to the specific designation based on award configuration. Expenditures should never be recorded directly in this fund or these designations.
131	Internally Funded Projects	Varies	Varies	Used by dean's office or department to fund research projects from university funds. Individual designations can be established for significant projects; shared designations can be used in combination with activity codes for small dollar projects.
133	Recharge Centers	Varies	Varies	Used to accumulate revenue (internal and external) and expenditures of established recharge centers. Intercompany charges to departments and projects from recharge centers will be recorded here. Each recharge center is assigned a unique designation.

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Fund #	Fund Name	Designation #	Designation Name	Purpose
140	Cost Share	1400000	Cost Share	Expenditures which are costed to the Internal funding source on a sponsored project are accumulated in this fund and designation through feed from PPM. Any cost share expenditures must be accompanied by an intercompany transfer, typically prior to spending, to fund these costs. Expenditures should never be recorded directly in this fund or designation.
150	Facilities and Admin Recovery Distributed	1500000	Department F&A Distribution	F&A Distributions are recorded here by entity according to current F&A allocation rules. Expenditures against these funds are recorded directly in this fund-designation. Further distributions from Deans should be transferred from here using intercompany transfers
155	Departmental Faculty Support	1600000	Faculty Support	F&A Distributions are recorded here by department according to current F&A allocation rules. Expenditures against these funds are recorded directly in this fund-designation

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Fund #	Fund Name	Designation #	Designation Name	Purpose
160	Faculty Support	1600000	Faculty Support	Expenditures which are costed to Faculty Funds projects are accumulated in this fund and designation through feed from PPM. Any expenditures must be preceded by an intercompany transfer to establish a budget. Expenditures should never be recorded directly in this designation.
260	Sponsored Projects - Restricted	1301001 1301005 1301010 1301015 1301020 1301030 1301040 1301050 1301060	Sponsored Projects Federal Sponsored Projects Federal Pass-Thru Sponsored Projects State Sponsored Projects State Pass-Thru Sponsored Projects Foundation & Nonprofit Sponsored Projects Industry Sponsored Projects Local Sponsored Projects Foreign Sponsored Projects Other	Externally-funded projects which cross fiscal years; transactions will flow from PPM to the specific designation based on award configuration. Expenditures should never be recorded directly in this fund or these designations.