



# Chart of Accounts Quick Reference Guide

The Office of the University Controller

## Account Number Prefix Logic

### 03-19: **General Fund** Accounts by Chart (Fund Group GF)

| Account Number | Chart      | Account Number | Chart                     |
|----------------|------------|----------------|---------------------------|
| <b>03</b>      | East       | <b>08</b>      | Southeast                 |
| <b>05</b>      | Kokomo     | <b>10</b>      | Bloomington               |
| <b>06</b>      | Northwest  | <b>12</b>      | Indianapolis              |
| <b>07</b>      | South Bend | <b>19</b>      | University Administration |

### 11 & 20-24: **Designated Fund** Accounts (Fund Group DS)

| Account Number | Category                     | Subfund   |
|----------------|------------------------------|-----------|
| <b>11</b>      | School of Medicine           | (Various) |
| <b>20</b>      | Continuing Education         | DCEDU     |
| <b>21</b>      | Public Service               | DPSA      |
| <b>22</b>      | Faculty Research             | DFRES     |
| <b>23</b>      | Other                        | DOFDS     |
| <b>24</b>      | Scholarships and Fellowships | DSCFE     |

### 25-29: **Restricted Fund** Accounts (Fund Group RF)

| Account Number | Category  | Subfund |
|----------------|---|---------|
| <b>25</b>      | Scholarships & Fellowships ( <b>Beginning 7/1/2025</b> , any new scholarship & fellowship accounts created must be a 25* account) | RESSCF  |
| <b>26</b>      | Scholarships & Fellowships (The 26* account should <u>no longer be used</u> after 6/30/25)  | RESSCF  |
| <b>27</b>      | Special State Appropriations  | RSSAPP  |



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|    |                                 |        |
|----|---------------------------------|--------|
| 28 | Faculty Endowment Match Program | FEMP   |
| 29 | Faculty & Staff Support Gifts   | RESFSG |
| 29 | Research Gifts                  | RESRCH |
| 29 | Capital Gifts                   | RESCAP |
| 29 | Other Restricted Funds          | ROFDS  |

### 40-59: **Contract and Grant** (Fund Group CG)

There are breakdowns between Federal, State, Local, and Non-governmental based on subfund

### 60-66: **Auxiliary** (Fund Group AE)

| Account Number | Category                 | Subfund  |
|----------------|--------------------------|--|
| 60             | Auxiliary Enterprise     | AUXENT   |
| 61             | Auxiliary Medical        | (Various Related to practice plans, Clarian, etc.) |
| 63             | Auxiliary Communications | AUXCOM   |
| 66             | Auxiliary Service        | AUXSER   |
| 67*, 69*       | Internal Service Funds   | AUXSER   |

\*with approval only

### 68: **Clearing** (Fund Group CL, Subfund CLEAR)

### 70: **Loan** Funds (Fund Group LF)

Subfunds are almost all LOANFD. INTLOA for internal loans is also a valid value here.



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## 80-85: **Endowment** Accounts (Fund Group EN)

| Account Number | Category                        | Subfund              |
|----------------|---------------------------------|----------------------|
| 80             | Endowments                      | ENDOW                |
| 81             | Funds Functioning as Endowments | FFEND                |
| 82             | Life Estate Endowments          | LEEND                |
| 83-85          | Riley Hospital Endowments       | RHINB, RHAFNB, RHMNB |

## 90-95: **Plant Fund** Accounts (Fund Group PF)

| Account Number | Category                          | Subfund |
|----------------|-----------------------------------|---------|
| 90             | Construction and Major Remodeling | PFCMR   |
| 91             | Retirement of Indebtedness        | PFRI    |
| 92             | Renewal and Replacement           | PFRR    |
| 95             | Investment in Plant               | PFIP    |

## 96-98: **Agency Fund** Accounts (Fund Group AF)

| Account Number | Category          | Subfund |
|----------------|-------------------|---------|
| 96             | Internal Agency   | INTAGY  |
| 97             | External Agency   | EXTAGY  |
| 98             | Work Study Agency | WSAGY   |

## 97: **Component Unit Agency Funds** (Fund Group CU)

The subfund here is COMPON. Includes proprietary component units that are legally separate from the State of Indiana but provide services to the State and its citizens. Funds are used for various purposes, including maintaining and upgrading Research Technologies capacity.



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## **99: Other Funds (Fund Group OF)**

The subfund here is OTHFDS. Treasury uses the two accounts in this subfund to record investments which are then distributed to operating accounts. 99 accounts are not included in the financial statement.