Accounts

Account Numbers in KFS are 7 digits long and need to be assigned when requesting the account.

When creating an account, the following format should be used for the temporary place holder for Account Number: one digit ledger code, three-to-four-digit school code and a two-to-three-digit random number series. For example, 1ENG003. Central Administration (General Accounting) assigns and updates the account number.

Account Name

The Account name should be descriptive of the overall purpose of the KFS accounts that share the same account attribute. The account may represent a need to track financial activities for a particular project, operation, person, or activity. The account allows tracking expenses and income across multiple fund sources. The account also has a relationship to the KFS organization (department) to which it belongs. No one account number can exist in more than one organization.

KFS Organization Code

This indicates the department responsible for the account. Note that accounts should only be mapped to organization codes that are at the lowest level of the hierarchy.

In Chart of Accounts, each account has an organization which is a Department Sub Department associated with it and all Accounts are assigned to Organization Type "T - Department Sub Department."

The Organization Type "T-Department Sub Department" reports to Organization Type "P-Department."

The Payroll Human Resource (PHR) Unit Code is a 15-digit code and in KFS, all Department Sub Department Orgs have one PHR Unit Code associated with it.
The Payroll Human Resource (PHR) Unit Code can be deciphered.
The first two digits represent the Campus.
Digits 3 & 4 represent Executive level
Digits 5 & 6 represent Division
Digits 7 & 8 represent School
Digits 9 to 15 represent Department and Sub Department
Digits 9 to 13 represent the Department.

Account Effective Date and **Account Expiration Date**

Transactions will be allowed to post to an account if the transaction date is within the Account Effective Date and Account Expiration Date. After the Account Expiration Date is

reached, most transactions will be posted to the Account's Continuation Account (defined later).

Account Type Code

Account Type Code	Account Type Name
00	Undefined
10	Instruction - On
11	Instruction - Off
12	Department Research
20	Research - On
21	Research - Off
22	University Research
23	Research Training
24	Cost Sharing
30	Other Sponsored Activity - On
31	Other Sponsored Activity - Off
40	Intergovernmental Personnel Agreement
50	Department Administration
51	General Administration
52	Sponsored Project Administration
53	Student Administration
55	GENU Fringe Pool
56	Divisional Pool for Fringe Rate
60	Library
62	Land Acquisition - Board Approved
63	Board/USM approved projects
64	Renewal and Replacement
65	Deferred Maintenance-Facilities Renewal
66	Set Aside for future Capital Projects
67	Funds set aside for future debt service
68	Cash on hand for Service Center Projects
70	Operations & Maintenance
80	Other Institutional
81	Auxiliaries
82	Specialized Service Center
83	Internal Recharge Center
90	Unallowable
91	Scholarships & Fellowships

Sub-Fund Group Code

The Sub-Fund Group Code controls which Central Administration group the account routes. It is six-digits and is made up of three attributes:
The first and second digit is the Fund Group

40-Unrestricted
43-Restricted
46-Loan
48-Plant
49-Agency

The third digit is the Support Indicator
1-State
2-Self Support
3-Dedicated
4-Nonbudgeted

The fourth digit is the Campus Code:
UMCP-1
UMES-4
UMCES-7
USMO-8

The last two digits are sequential numbers used to further break down the sub-fund groups.

KFS Sub-Fund Group	Ledger	Name for Accounts	Description	Account Request Routes To:
401100	1XXXXX	State Supported	State-supported accounts are activities that are supported by tuition from 'for-credit' programs and state general funds.	Budget Office
402100, 402105	114XXX, 115XXX	Summer School	Restricted for Summer Program Use Only	Budget Office
401105	22XXXX, 23XXXX	Cost Share	Accounts set up to show matching funds from the university related to a contract or grant.	SPAC (C&G Accounting)
402110	28XXXX	Self- Support	Activities that are fully supported by user fees and that are education related. Examples—Shady Gove, Wind Tunnel.	Budget Office
401110	292XXX	Maryland Industrial Partnership (MIPS)	State-support that is earmarked for a specific State of Maryland initiative	Budget Office
403105	293XXX	Designated Research Initiative Funds (DRIF)	Funds provided to colleges, etc. to provide incentive for research that may not have a C&G sponsor. The	Budget Office

KFS Sub-Fund Group	Ledger	Name for Accounts	Description	Account Request Routes To:
			source of the funding is indirect costs from contracts and grants.	
403110	294XXX, 295XXX	E&G-Designated	Accounts that are generally self-supporting from sales and services of educational activities. These generally have multiple types of funding or are set up to make use of FRS's capability to track carryover funding at the account level. Examples include revolving funds, faculty start-up accounts, conferences, consortiums, publications, and Study Abroad.	Controller-General Accounting. Accounts with over $100,000 of anticipated activity are sent by GAD to Budget Office for approval
402115	3XXXXX	Auxiliary Services	Business like activities that are supported by user fees. Examples: Dining, Dorms.	Budget Office
433105, 431100	4XXXXX	State and Private Contracts and Grants	Restricted YTD (year-to-date) accounts with contract and grant activity that has sponsorship from the state and local government organizations. (Includes 445XXX which are state contracts and grants for the Agriculture Experiment Station and the University of Maryland Extension.)	SPAC (C&G Accounting)
433115	43XXXX	Gifts	Restricted gift and endowment activity from private sources.	SPAC (C&G Accounting)
433110	43XXXX	Restricted,	Restricted contract and	SPAC (C&G

KFS Sub-Fund Group	Ledger	Name for Accounts	Description	Account Request Routes To:
		Other	grant activity that has sponsorship from Foundations, Corporations, Private Organizations	Accounting)
433120	4308XX, 444XXX	Restricted, Other	Restricted State Agency Funds for Scholarships, Departmental Federal Work Study accounts.	SPAC (C&G Accounting)
433100	5XXXXX	Federal Contracts and Grants	Restricted contract and grant activity that has sponsorship from the federal government.	SPAC (C&G Accounting)
484100, 484105	7XXXXX, 8XXXXX	Plant Accounts	Restricted for Plant Use Only	Controller-Plant Accounting
404100	90XXXX, 013XXX	E&G Non-Budgeted	90XXXX accounts are used primarily by Student Affairs for Student Activity accounts. 013XXX accounts are used as clearing accounts.	Controller-General Accounting
494100	99XXXX	Agency Accounts	Funds that belong to an organization outside, not legally UM, but UM administers the accounting of the funds.	Controller-General Accounting
464100	05XXXX	Loan	Restricted for Student Financial Services & Cashiering (Bursar) Use Only	Controller-General Accounting

Higher Education Function Code

The Higher Education Function Code plays an important role in how the University's finances are reported.

Higher Education Function Code	Higher Education Function Name	University Budget Office Function Code	AICPA Function Code	Federal Function Code
0000	Not Applicable	00	00	00
0101	General Academic Instruction	001	011	01
0102	Special Session Instruction	001	012	01
0201	Institutes & Research Centers	002	021	02
0202	Individual & Project Research	002	022	02
0203	Research - AES	002	023	02
0204	Research - IBBR	002	024	02
0205	UMCEED	002	025	02
0299	Research - Revenue	002	029	02
0301	Community Service	003	031	03
0302	UME - Outreach	003	032	03
0303	Community - MFRI	003	033	03
0401	Libraries	004	041	04
0402	Academic Computing Support	004	042	04
0403	Academic Administration	004	043	04
0404	Other Academic Support	004	044	04
0501	Student Services - Student Affairs	005	051	05
0502	Student Services - Academic Affairs	005	052	05
0505	Student Services - Gifts - C&G Other Sup	005	055	05
0512	Student Services - Campus Activities	005	057	05
0599	Student Services - Revenue	005	059	05
0601	Institutional Support	006	061	06
0602	Institutional Support -Adm Computing Sup	006	062	06
0701	Physical Plant	007	071	07
0702	Physical Plant - Deferred Maintenance	007	072	07
0703	Physical Plant - Equip less 15 years	007	073	07
0704	Physical Plant - E & A Services	007	074	07

Higher Education Function Code	Higher Education Function Name	University Budget Office Function Code	AICPA Function Code	Federal Function Code
0705	Physical Plant - Admin Affairs	007	075	07
0706	Physical Plant - Fuel & Utilities	007	076	07
0707	Physical Plant - College Work Study Prog	007	077	07
0708	Physical Plant - Gifts - C&G Other Sup	007	078	07
0801	Auxiliary Other	008	081	08
0802	Auxiliary Intercollegiate Athletics	008	082	08
0803	Auxiliary Enterprises - Work Study Prog	008	083	08
0804	Auxiliary Enterprises -Gifts-C&G Oth Sup	008	084	08
0805	Auxiliary Resident Facilities	008	085	08
0806	Auxiliary Dining Facilities	008	086	08
0807	Auxiliary Parking Facilities	008	087	08
1701	Scholarships	017	171	17
1702	Fellowships	017	172	17
3001	Plant Funds - STARS	030	301	30
3015	Plant Funds - Other	030	305	30
3016	Plant Funds - Operating Equipment	030	306	30
3017	Plant Funds - Non-Capital	030	307	30
3018	Plant Funds - Capital	030	308	30
3019	Plant Funds - Completed Projects	030	309	30
4701	Endowment	047	471	47
9901	Non-STARS	N/A	991	99
9921	Plant Funds - Non-STARS	N/A	992	98

Account Restricted Status Code will default based on the Sub-Fund Group Code that is selected.

Account Responsibility
The **Fiscal Officer** is the person who will be fiscally responsible for the account and will approve most transactions. This may be the Business Manager.
The **Account Supervisor** oversees the management of the account at a higher-level than the Fiscal Officer, but rarely receives any direct requests for approval. The Account

Supervisor cannot be the same as the Fiscal Officer or the Account Manager. There is no workflow responsibility assigned to this role in KFS.

The **Account Manager** is responsible for ensuring that funds are spent and managed according to the goals, objectives, and mission of the organization, to ensure that the funds are being spent according to a budgeted plan and that the allocation of expenditures is appropriate to the function identified for the account. The Account Manager and Fiscal Officer can be the same person.

Continuation Chart of Accounts Code and **Continuation Account Number** are required for all non-state accounts. This account will cover deficit balances.

When a transaction is completed on an account past its Expiration Date, it will generally be posted to the Continuation Account Number that is listed here.

Income Stream Chart of Accounts Code and **Income Stream Account Number** is populated by Central Administration when appropriate.

Budget Record Level Code

Central Administration will update this field as appropriate. The default is N No Budget.

Budget Recording Level Code	Budget Recording Level Name
A	Account
C	Consolidation
L	Level
M	Mixed
N	No Budget
O	Object Code
S	Sub-Account

Account Sufficient Funds Code

Central Administration will update this field as appropriate. The default is N No Checking.

Account Sufficient Funds Code	Account Sufficient Funds Name
A	Account
C	Consolidation
H	Cash
L	Level
N	No Checking
O	Object Code

Guidelines and Purpose

Account Expense Guideline - the estimated expense budget for the account.

Account Income Guideline Text - the expected revenue budget for the account.

Account Purpose Text - a description of what activities will be associated with the account and how they fit within the University's mission.

Element
Central Administration will update the value as appropriate. The default value is "00"

Sub-Element
Central Administration will update the value as appropriate. The default value is "00"

Year End Process Code
Central Administration will update this value as necessary. The default value is F-Fiscal Year to date

A21 Report Code
Central Administration will update this value as necessary. The default value is D-State Sources of Pay

The Contracts and Grants and **Indirect Cost Recovery Accounts**
Used only for sponsored projects. Sponsored project accounts on the College Park campus are initiated through the Office of Research Administration (ORA.)