



## Sub-Fund Group Codes

The Sub-Fund Group is a six-digit field 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.



## Sub-Fund Group Codes

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 source of the funding is indirect costs from contracts and grants.	Budget Office
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	Controller-General Accounting.  Accounts with over \$100,000 of anticipated activity are sent



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			track carryover funding at the account level. Examples include revolving funds, faculty start-up accounts, conferences, consortiums, publications, and Study Abroad.	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, Other	Restricted contract and grant activity that has sponsorship from Foundations, Corporations, Private Organizations	SPAC (C&G 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



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KFS Sub-fund Group	Ledger	Name for Accounts	Description	Account Request Routes To:
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