



University of
Connecticut

KFS Object Code Descriptions

Revenue Object Codes

Office of the Controller

Version 10/01/2016

2016

KFS Revenue Object Code Descriptions

Consolidation	Level	Range	Page
REVN	TUIT (Tuition)	4110-4135	3
REVN	FEER (Fee Revenue)	4210-4305	3-5
REVN	FDGC (Federal Grants and Contracts)	4420	5
REVN	STGC (State Grants and Contracts)	4430, 4450	5
REVN	NGGC (Nongovernmental Grants and Contracts)	4460-4480, 4499	5
REVN	SSEA (Sales and Services of Educational Activities)	4510-4570	5-6
REVN	SSAE (Sales and Services of Auxiliary Enterprises)	4610-4699	6-8
REVN	OTSR (Other Sources of Revenue)	4700-4786, 4790-4797, 4915	8-9
REVN	BUDG (University Supported Perm Budget)	4100	10
OTHR	INVT (Investment Income)	4800-4820	10
OTHR	DSCI (State Debt Service Commitment for Interest)	4825	10
OTHR	ONOR (Other Non-Operating Revenue)	3015, 4000, 4830-4835	10
OTHR	STAP (State Appropriations)	4788-4789, 4840-4845	10
OTHR	CPAP (Capital Appropriations)	4850	10
OTHR	GIFT (Gifts)	4855-4869	10-11
OTHR	ADPE (Additions to Permanent Endowments)	4875	11
OTHR	CPGG (Capital Grants and Gifts)	4880-4882	11
OTHR	CAPP (Capitalization)	4890-4899	11
OTHR	OOPR (Other Operating Revenue)	4905-4910	11
OTHR	ICRR (Indirect Cost Recovery Revenue)	4410, 4440, 4490-4495, 4900	11-12
OTHR	DSCP (State Debt Service Commitment for Principal)	4920-4930	12

Revenues

Tuition - Level Code: TUIT

Object codes that begin with '41' are Tuition related and are for Bursar use only.

4110 Undergrad Tuition – In State: *For Bursar use only.*

4111 Undergrad Tuition – Out of State: *For Bursar use only.*

4115 Undergrad Tuition – Regional: *For Bursar use only.*

4116 Undergrad Tuition – Prior Year: *For Bursar use only.*

4117 Undergrad Tuition – Fall: *For Bursar use only.*

4120 Grad Tuition – In State: *For Bursar use only.*

4125 Grad Tuition – Out of State: *For Bursar use only.*

4130 Grad Tuition – Regional: *For Bursar use only.*

4135 Grad Tuition – Prior Year: *For Bursar use only.*

Fees - Level Code: FEER

Object codes that begin with '42' and '43' are mandatory and non-mandatory student fees.

4210 General University Fee – Undergrad: A mandatory fee for Undergraduate students.

4215 Late Fee – Undergrad: *For Bursar use only.*

4220 Infrastructure Maintenance Fee – Undergrad: A mandatory fee for Undergraduate students.

4225 Infrastructure Maintenance Fee – Grad: A mandatory fee for Graduate students.

4230 General University Fee – Grad: A mandatory fee for Graduate students.

4235 Late Fee – Grad

4240 General University Fee – Part-Time: A mandatory fee for part-time students.

4245 General University Fee – Prior Year: A mandatory fee collected for prior years.

4255 Course Fees – Spring

4257 Course Fees – Winter

4259 Course Fees – Fall

4261 Course Fees – Summer Session 2

4262 Course Fees – Alternative Summer Session 1

4263 Course Fees – Prior Year

4264 Course Fees – Alternative Summer Session 2

4265 Course Fees – Summer Session 1

4266 Course Fees – Non-Standard Summer Session

4267 Course Fees – Prior Summer Session 1

4269 Course Fees – Summer Session 4

4271 Course Fees – May Term

4273 Course Fees – Prior May

4274 Doctoral Fees: *For Graduate School use only.*

4275 Administrative Service Fees

4277 Graduate Matriculation Fees: *For Graduate School use only.*

4283 Reinstatement Fees: *For Graduate School use only.*

4285 Application Fees: Non-refundable student fees.

4287 Student Union Building Fee: A mandatory student fee to fund the renovation of the Student Union Building.

4289 Acceptance Fees: Non-refundable student fees.

4290 Enrollment Fees: Non-refundable student fees.

4291 Study Abroad Fees: *For Education Abroad Office use only.*

4293 Applied Music Fees: *For School of Fine Arts use only.* AMF fees must be approved by the AMF Committee.

4294 Online Course Fee

4295 Academic Materials Fee – Technology Fees: Student fee charged to support technology materials. AMF fees must be approved by the AMF Committee.

4296 Technology Fees: Student fee particular to a specific major or course used to cover the cost of unique materials needed for the course. AMF fees must be approved by the AMF Committee.

4297 Academic Materials Fee: Student fee particular to a specific major or course used to cover the cost of unique materials needed for the course. AMF fees must be approved by the AMF Committee.

4298 Course Fees – Credit: Non-tuition fee charged for credit courses offered at the University.

4299 Course Fees – Non-Credit: Non-tuition fee charged for non-credit courses offered at the University.

4301 Convenience Fee: Non-refundable fee applied for credit card payments.

4302 Waived Tuition: *For Accounting use only.*

4303 Tuition Recovery: *For Sponsored Programs use only.*

4304 Scholarship Allowance – Tuition: *For Accounting use only.*

4305 Student Fee/Tuition Refund: Used only for refunds of revenue recorded in the “Tuition” and “Fees” category.

Federal Grants and Contracts - Level Code: FDGC

4420 Federal Grants and Contracts

State Grants and Contracts - Level Code: STGC

4430 Grants from State Agencies

4450 State Grants and Contracts

Nongovernmental Grants and Contracts - Level Code: NGGC

4460 Private Grants and Contracts: Grant or contract received from a non-government domestic entity.

4470 Laboratory Fees

4480 Foreign Grants and Contracts: Grant or contract received from a non-government non-domestic entity.

4499 Grant Revenue Suspense

Sales and Services of Educational Departments - Level Code: SSEA

Activities for Sales and Services of Educational Departments should be used only by Academic Areas. Non-Academic Areas should use an object codes in the “Other Sources” category below.

4510 Other Sales and Services Educational Department: Revenue generated from Academic Areas ledger 4 self-supporting accounts that do not have a specific object code in the “Sales and Services of Educational Departments” category should be recorded using this object code. When revenue results from billing another University department, use object code 4565.

4515 Other Sales and Services Educational State: *For College of Agriculture, Health, & Natural Resources use only.*

4516 Ticket Sales – Non-Auxiliary

4517 Concessions – Non-Auxiliary

4520 Polo Practicum: *For College of Agriculture, Health, & Natural Resources use only.*

4525 Equestrian – Academic Year: *For College of Agriculture, Health, & Natural Resources use only.*

4530 Equestrian – Summer: *For College of Agriculture, Health, & Natural Resources use only.*

4535 Trail: *For College of Agriculture, Health, & Natural Resources use only.*

4540 Community Riding: *For College of Agriculture, Health, & Natural Resources use only.*

4545 Agriculture Sales – Other: *For College of Agriculture, Health, & Natural Resources use only.*

4550 Patient Care – Hospital: *For Nayden Rehabilitation Clinic use only.*

4555 Library Fines: *For Library use only.*

4560 Library Lost Book Charge: *For Library use only.*

4565 Revenue from Sales and Services – Educational Departments: For Academic Areas that charge using an Internal or Service Billing with revenue on one side and expenses on the other.

4570 Other Revenue Refund – Sales and Services Educational Departments: Should be used only for refunds of revenue recorded in the “Sales and Services of Educational Departments” category of revenue.

Sales and Services of Auxiliary Enterprises - Level Code: SSAE

The following areas are defined as Auxiliary Enterprises: Athletics, Student Activities, Off-Campus Student Services, Dining Services, Health Services, Jorgensen, One Card, Wellness, SAIT, Recreation, Husky Tech, Fraternity & Sorority Life Career Services, Student Union, Residential Life, and Transportation & Parking. Account numbers generally begin with a “3”. Object codes in this category are for their exclusive use.

4610 Athletics Parking: *For Athletics use only.*

4611 Other Sales and Services Auxiliary Enterprises: Revenue generated from Auxiliary Enterprise ledger 3 accounts that do not have a specific object code in the “Sales and Services of Auxiliary Enterprises” category should be recorded using this object code. When revenue results from billing another University department, use object code 4665.

4613 NCAA TV/ Radio Rights: *For Athletics use only.*

4615 Athletics Conference Revenue: *For Athletics use only.*

4617 Game Programs: *For Athletics use only.*

4619 Ticket Sales

4621 Athletics Concessions: *For Athletics use only.*

4623 Student Ticket Sales: *For Athletics use only.*

4625 Athletics Novelties: *For Athletics use only.*

4627 Dining Hall Fees: *For Dining Services use only.*

4629 Guest/Commuter Meals: *For Dining Services use only.*

4631 Dining Retail Operations: *For Dining Services use only.*

4633 Board Fee – Fall: *For Dining Services use only.*

4634 Board Fee – Winter: *For Dining Services use only.*

4635 Board Fee – Spring: *For Dining Services use only.*

4637 Board Fee – Summer: *For Dining Services use only.*

4639 Board Fee – Prior Year: *For Dining Services use only.*

4641 Room Fee – Fall: *For Residential Life use only.*

4643 Room Fee – Spring: *For Residential Life use only.*

4645 Room Fee – Summer: *For Residential Life use only.*

4647 Room Fee – Prior Year: *For Residential Life use only.*

4649 Room Rental Income: *For Residential Life use only.*

4651 Technology Fee: *For Residential Life use only.*

4653 Utilities Fee: *For Residential Life use only.*

4655 Apartment Application Fee: *For Residential Life use only.*

4657 Health Service Charges: *For Health Services use only.*

4659 Sponsor Revenue

4661 Media Guides: *For Athletics use only.*

4663 Processing Fee: *For Athletics use only.*

4665 Revenue from Sales and Services – Auxiliary Enterprises: For Auxiliary Enterprise areas that charge using an Internal or Service Billing with revenue on one side and expense on the other.

4667 Student Room/Board Refund: *For Residential Life use only*. To refund student fee revenue recorded in the Room and Board categories only.

4669 Other Revenue Refund – Sales and Services Auxiliary Enterprises: Should be used only for refunds of revenue recorded in the “Sales and Services of Auxiliary Enterprises” category of revenue.

4670 Transit Fee – Auxiliary Enterprises: *For Parking & Transportation use only*.

4671 Building/Room Rental Income – Auxiliary Enterprises: *For Parking & Transportation use only*.

4672 Student Parking Decals – Auxiliary Enterprises: *For Parking & Transportation use only*.

4673 Student Parking Fines – Auxiliary Enterprises: *For Parking & Transportation use only*.

4674 Parking Meters – Auxiliary Enterprises: *For Parking & Transportation use only*.

4675 Employee Parking Decals – Auxiliary Enterprises: *For Parking & Transportation use only*.

4676 Non-Student Parking Fines – Auxiliary Enterprises: *For Parking & Transportation use only*.

4677 Vendor Parking Decals – Auxiliary Enterprises: *For Parking & Transportation use only*.

4678 Other Student Charges – Auxiliary Enterprises: *For Parking & Transportation use only*.

4679 Miscellaneous Revenue – Auxiliary Enterprises: *For Parking & Transportation use only*.

4699 Scholarship Allowance – Auxiliary Enterprises: *For Parking & Transportation use only*.

Other Sources - Level Code: OTSR

4700 Customer Invoice Write-off Offset

4710 Transit Fee: *For Parking & Transportation and Regional Campus use only*. Student fee to support the internal University transit system.

4715 Building/Room Rental Income

4720 Payment Plan Enrollment Charge: *For Bursar use only.*

4725 Payment Plan Late Charge: *For Bursar use only.*

4730 Duplicate Fee Bill – Law: *For Law School use only.*

4735 Non-Auxiliary Enterprises Sponsor Revenue

4740 Student Parking Decals: *For Parking & Transportation and Regional Campus use only.*

4745 Student Parking Fines: *For Parking & Transportation and Regional Campus use only.*

4750 Parking Meters: *For Parking & Transportation and Regional Campus use only.*

4755 Employee Parking Decals: *For Parking & Transportation and Regional Campus use only.*

4760 Non-Student Parking Fines: *For Parking & Transportation Services use only.*

4765 Vendor Parking Decals: *For Parking & Transportation and Regional Campus use only.* Revenue collected from vendor purchase of a UConn parking decal.

4770 Bad Check Charges: *For Bursar use only.*

4775 Other Student Charges

4780 Miscellaneous Revenue: Revenue not otherwise categorized.

4781 OSP Clearing Miscellaneous: *For Sponsored Programs use only.*

4782 Royalties and Patents Revenue

4783 Discounts

4784 Conference Revenue

4785 UConnect Revenue: *For UConnect use only.* Revenue received from Architectural Services for services rendered. UConnect revenue collected as an internal vendor.

4786 Renewable Energy Credit

4790 Telephone System Income: *For UConnect use only.*

4795 Memo Bank Receipts

4797 Interest on Loans Receivable: *For Bursar use only.*

4915 Beginning Fund Balance: *For Accounting use only.*

University Supported Perm Budget - Level Code: BUDG

4100 Fiscal Year Permanent Budget: *For Budget Office use only.*

Investment Income - Level Code: INVT

4800 STIF Interest Income

4805 Investment Income

4820 Endowment Income

State Debt Service Commitment for Interest - Level Code: DSCI

4825 Interest Inc. – State Debt Service Commit.

Other Non-Operating Revenue - Level Code: ONOR

3015 Nominal Revenue Closeout: *For Accounting use only.*

4000 Income Budget Elimination Code: *For Accounting use only.*

4830 Fair Value Gain/Loss: *For Accounting use only.*

4831 Federal Advance: *For Bursar use only.*

4835 Reimbursement on Loans: *For Bursar use only.*

State Appropriations - Level Code: STAP

4788 On-Behalf Payment Workers Compensation: *For Accounting use only.*

4789 State Reimbursement for Fringe Ex, FedAg & SL: *For Accounting use only.*

4840 Appropriation: *For Accounting use only.*

4841 Unallotted Appropriation: *For Accounting use only.*

4842 Workers Compensation Assessments: *For Accounting use only.*

4843 Lapsed Appropriation: *For Accounting use only.*

4845 Allot. Rec – Equipment: *For Accounting use only.*

Capital Appropriations - Level Code: CPAP

4850 Capital Appropriation: *For Accounting use only.*

Gifts - Level Code: GIFT

4855 Gifts and Donations: A gift/donation received from an entity other than the UConn Foundation usually in the form of a check to be deposited.

4857 Gifts and Donations – UConn Foundation: *For use in the Foundation Sub Funds only (RFNDA and RFNDO)*. Funds received from the UConn Foundation usually in the form of a check for deposit. All Foundation checks must be deposited to this object code.

4859 Gifts and Donations – State 330: *For Finance/Sponsored Programs use only.*

4861 Gifts and Donations – Non-330

4863 Gifts and Donations – Local Design Funds

4865 Gifts and Donations – Local Scholarships

4867 Gifts and Donations – Local Loans

4869 Gifts and Donations – Local Prizes

Additions to Permanent Endowments - Level Code: ADPE

4875 Gifts and Donations – Local Endowments

Capital Grants and Gifts - Level Code: CPGG

4880 Capital Gifts and Donations – State 330: *For Accounting use only.*

4881 Capital Gifts and Donations – Foundation: *For Accounting use only.*

4882 Federal Grants Capital Projects: *For Accounting use only.*

Capitalization - Level Code: CAPP

4890 Capitalization Offset: *For Accounting use only.*

4891 Land Acquisition Addition: *For Accounting use only.*

4892 Building Acquisition Addition: *For Accounting use only.*

4893 NSI Acquisition Addition: *For Accounting use only.*

4895 Equipment Acquisition Addition: *For Accounting use only.*

4897 CIP Acquisition Addition: *For Accounting use only.*

4899 Intangible Acquisition Addition: *For Accounting use only.*

Other Operating Revenue - Level Code: OOPR

4905 Loan – Late Charges and Penalties: *For Bursar use only.*

4910 Other Operating Revenue: *For Accounting use only.*

Indirect Cost Recovery Revenue - Level Code: ICRR

4410 Recovered Indirect Cost – Federal: *For Accounting/Sponsored Programs use only.*

4440 Recovered Indirect Cost – State: *For Accounting/Sponsored Programs use only.*

4490 Recovered Indirect Cost – Private: *For Accounting/Sponsored Programs use only.*

4495 Recovered Indirect Cost – Cost Centers: *For Accounting/Sponsored Programs use only.*

4900 Indirect Cost Recovery Revenue: *For Accounting/Sponsored Programs use only.*

State Debt Service Commitment for Principal - Level Code: DSCP

4920 Additions – Debt Service Commitment: *For Accounting use only.*

4925 Principal – Other: *For Accounting use only.*

4930 Principal – Debt Service Commitment: *For Accounting use only.*