



University Controller's Office USC Fund Sources

Funding Source	Primary Revenue Source	Type of Funding	Fund Groups	Note	Applicable Policies	How to Request
"A" Departmental Operating Funds	Student Tuition and Fees and State Appropriations	Unrestricted	Not Applicable	A funds do not maintain their fund balance at the end of the fiscal year. The balances are instead rolled up to the University and disbursed back to the operating units via the annual budgeting process.		Chartfield Request Form
"B" Student Auxiliary Funds	Student fees and auxiliary sales and services	Unrestricted	BD - Columbia Dining Auxiliaries BH - Health Center Auxiliaries BR - Student Housing Auxiliaries			Chartfield Request Form
"C" Athletic and Other Auxiliary Funds	Student fees, athletics, auxiliary sales and services, and private giving	Unrestricted	CA - Columbia Athletic Auxiliaries CB - Bookstore Auxiliaries CD - Campus Dining Auxiliaries CP - Columbia Parking Auxiliaries CV - Vending Auxiliaries CZ - Commissions and Other Auxiliaries			Chartfield Request Form
"D" Student Activity Funds	Student fees	Unrestricted	D01 - Student Life D02 - Campus Athletics D03 - Student Activities D04 - Other Student Services D05 - Fraternities and Sororities D09 - Student Government D20 - Study Abroad Programs DS2 - Sports Clubs DS3 - Undergraduate Student Clubs DS5 - Campus Activities DS6 - Graduate Student Activities DS7 - Law Student Activities	Most D funds have a USCSA project associated with it to separate out the specific student activity.		Chartfield Request Form
"E" Sales & Service Funds	Indirect costs generated from sponsored awards, and sales and services	Unrestricted	E0001 - E9999 - Non-project related EN1 - Magellan EN2 - Internal Grants EN3 - Startups EN4 - SPARC EN6 - ASPIRE EN7 - Incentives EN9 - Departmental Projects EQ - Spendable Quasi Endowment Funds EP - Spendable Permanent Endowment	EN funds are internal projects (USCIPs). No new EN projects will be created. New internal projects are now set up as N funds. EQ and EP funds have endowment projects attached to track individual endowments (USCEN).	FINA 1.21 - Sales and Services Funds (E Funds)	Chartfield Request Form and E Fund Request Form
"F" Federal Funds	Federal sponsored awards, federal student aid, federal contracts	Restricted – spending must occur align with federal grant/contract	F1000 - Federal Sponsored Awards FAD - Student Direct Loans FAF - Federal Work Study FAI - Iraq & Afghanistan FAS - SEOG FAT - TEACH Grant	F1000 funds have a sponsored award project attached (USCSP).	FINA 3.00 through FINA 3.50	USCeRA Federal Government Federal Government Federal Government
"G" State Funds	State sponsored awards, specific state appropriations	Restricted – spending must occur align with state grant/contract	G0L - State Lottery Technology G1000 - State Sponsored Awards GEC - Center for Education Partnerships GED - Colon Cancer Prevention GEE - Educational Policy Center GEG - Geographic Alliance GEM - Middle Grades Initiative GES - School Improvement Council GEW - Writing Improvement Network	G1000 funds have a sponsored award project attached (USCSP).	FINA 1.25 - State Funds (G Funds) FINA 1.3 FINA 3.00 through FINA 3.50	CHE USCeRA State Appropriations State Appropriations State Appropriations State Appropriations State Appropriations State Appropriations
"H" Local Funds	Local sponsored awards, local contracts	Restricted – spending must occur align with local grant/contract	H1000 - Local Sponsored Awards H1100 - Local contracts	H1000 funds have a sponsored award project attached (USCSP).	FINA 1.24 - Local Appropriations FINA 3.00 through FINA 3.50	USCeRA Chartfield Request Form
"J" Commercial Funds	Commercial sponsored awards	Restricted – spending must occur align with commercial grant/contract	J1000 - Commercial Sponsored Awards	J1000 funds have a sponsored award project attached (USCSP).	FINA 3.00 through FINA 3.50 FINA 1.3	Chartfield Request Form

"K" Philanthropic Funds	Philanthropic sponsored awards, philanthropic contracts	Restricted – spending must occur align with philanthropic grant/contract	K1000 - Philanthropic Sponsored Awards K2000 - K9999 - Philanthropic Contracts	K1000 funds have a sponsored award project attached (USCSP).	FINA 3.00 through FINA 3.50 FINA 1.3	USCeRA Charfield Request Form
"L" Other Restricted Funds	Other restricted sponsored awards, other restricted contracts, endowment income for endowed chairs	Restricted – spending must occur align with grant, contract or endowment	L1000 - Other Restricted Sponsored Awards L1100 - L9999 - Other Restricted Contracts LP000 - Spendable Funds from Permanent Endowments LQ000 - Spendable Funds from Quasi Endowments	L1000 funds have a sponsored award project attached (USCSP). LP000 and LQ000 funds have a endowment project attached (USCEN).	FINA 3.00 through FINA 3.50 FINA 1.3	USCeRA Charfield Request Form Endowment Agreement
"N" Internal Funds	Departmental funds set aside for specific purposes	Unrestricted	N1100 - Magellan N1200 - Internal Grants N1300 - Startups N1400 - SPARC N1500 - Bench N1600 - ASPIRE N1700 - Incentives N1800 - Excellence Initiatives N1900 - President's Initiative N2100 - Departmental Projects N2200 - Strategic Initiatives N3000 - Program Income	All N Funds have an internal project number attached (USCIP).	FINA 1.23 - Internal Funds (N Funds)	Charfield Request Form
"R" Board Designated Funds	Concession activities	Unrestricted	Not Applicable	New R Funds must have Board of Trustee approval.		Board Request
"SU" Scholarship Funds	Departmental funds, gifts	Unrestricted	Not Applicable			Charfield Request Form
"SR" Scholarship Funds	State Lottery Funds, endowment income, restricted gifts	Restricted	SR100 - SR999 - Individual Private Scholarships SRG - CHE National Guard SRH - CHE Hope Scholarship SRL - CHE Life Scholarship SRN - CHE Need Based Scholarship SRP - CHE Palmetto Fellows Scholarship SRQ - Spendable Quasi Endowment Scholarship Funds SRP - Spendable Permanent Endowment Scholarship Funds SRT - CHE Lottery Tuition Assistance	SRQ and SRP Funds have a project number attached to track individual endowment funds (USCEN).		Charfield Request Form Endowment Agreement
"T" Loan Funds	Federal loan programs, institutional loan programs formed from private gifts	Restricted	TN - Institutional Loan Programs TF - Federal Loan Programs		FINA 1.22 - Loan Funds (T Funds)	Board Request Federal Government
"V" Endowment Funds	Private gifts and estates	Restricted	VPA - Permanent Athletic Endowments VPE - Permanent Operating Endowments VPN - Permanent General Endowments VPS - Permanent Scholarship Endowments VQA - Quasi Athletic Endowments VQE - Quasi Operating Endowments VQN - Quasi General Endowments VQS - Quasi Scholarship Endowments	Endowment funds have a project number attached to track individual endowments (USCEN).		Endowment Agreement
"W" Unexpended Plant Funds	Capital reserve funds, appropriations, Board mandated fees, bonds, grants, gifts, departmental operating funds	Can be Restricted or Unrestricted depending on funding source	WR - Reserves W1000 - Construction Projects W2000 - Maintenance Projects W3000 - Summer Projects	W1000 funds have projects attached to track individual construction projects for capitalization (USCCP).		Capital Assets and Facilities
"X" Debt Service Funds	Bond funds, departmental operating funds	Restricted	XP010 - Tuition XP015 - Tuition – Wellness Center Fee XP040 - Athletic Facilities XP080 - Housing XP083 - Bookstore XP090 - Facilities XP100 - Tuition Bonding XP210 - Parking			Bond Agreement
"Y" Investment in Plant Funds	Capitalized land, equipment, buildings, works of art, and intangibles	Restricted	Not Applicable			N/A
Fiduciary Funds	Sales and services of fiduciary activities	Not Applicable	Not Applicable	Z fund revenues and expenses are not reported on the University's Statement of Activities since the transactions are not the University's. The funds belong to outside entities, such as the Foundations, and the University only acts as a fiduciary.	FINA 1.20 - Fiduciary Funds	Charfield Request Form