

Restricted funds in CCB

How can you tell if an account is not restricted, and thus can be used for purchases not eligible to restricted fund accounts such as printer toner?
Summary: **82xx** through **86xx** are restricted.

See also

- [Buying through eShop](#) (restricted access)

Restricted funds

Some account numbers may not be used to buy certain things. An account may be restricted from [buying toner](#), for example.

Summary: **Office supplies are not allowed.**

- [Kevin Ashman provides explicit examples of what is meant by "office supplies", 6/4/2015.](#)
- Incorrect use of funds costs everyone because we have to use staff time to transfer funds to the correct accounts and iterate with researchers.
- Use non-restricted (safe) accounts instead.

Details:

- It's the researchers' responsibility to use the correct accounts for the correct purchases.
 - Not the responsibility of the processors, such as ChemIT, who are often provided an account number to buy something for a research group.
- Restricted funds are defined by the federal government in [A21 Regulation](#), "Cost Principles for Educational Institutions". (Specifics apparently changing mid-2015.)
 - No alcohol for consumption
 - No general office equipment, supplies, etc.
 - Oliver's extracts of the circular regarding computers and related services.

Summary: **Printers may be allowed.**

From: Kevin D. Ashman
Sent: Wednesday, April 27, 2016 12:03 PM
To: Michael E Hint <meh26>
Subject: RE: Chen printer purchase on 8534

That will be okay. Here is section 200.453.C of the new uniform guidance:

(c) Materials and supplies used for the performance of a Federal award may be charged as direct costs. In the specific case of computing devices, charging as direct costs is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of a Federal award.

Printers are a computing device for this purpose.

If it is likely to be used for multiple projects, I would recommend splitting the costs.

Kevin

From: Michael E Hint
Sent: Wednesday, April 27, 2016 11:50 AM
To: Kevin D. Ashman
Subject: Chen printer purchase on 8534

Kevin,

Chen wants me to purchase a new group B&W printer on 8534. I'm assuming that's a no? He gave me 3118 if 8534 didn't work.

Michael E Hint
Chemistry IT

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Account conventions used in CCB

Summary

CCB accounts A58-**82xx** through A58-**86xx** are restricted (based on chart below, as of March 2015).

Full table

Account: A58-	Restricted?	Notes
3xxx 4xxx	Unrestricted	Enterprise accounts, etc.
5xxx 6xxx 7xxx	n/a	Not currently used
81 87 88	Unrestricted	Gifts, endowments
82	Restricted	Not generally used
83 84 86	Restricted	Sponsored funds: 83,84, & 86 are mainly federal.
85	Restricted	Sponsored funds: 85 mainly non-federal.
86	Restricted	See 83, above
87, 88	Unrestricted	See 81, above
89	Restricted	

University-wide, looking at an account's "Sub group code" indicates if an account is restricted or not. That requires looking it up in Kuali (KFS Financial), or the like.

Key words

Purchase, purchasing, accounts, federal accounts