

Guidelines for Determining Flow Through Codes

The campus Contract and Grant Office (or the Development Office in the case of gifts) is responsible for providing the Accounting Office with sufficient information to assign a code value.

APPLICABLE FUND GROUPS

Flow Through Code is required for funds in the fund groups listed below, if such funds were established for the purpose of a gift, contract, grant, or other agreement, and if said funds are associated with expenditure accounts.

Capital funds: Plant Funds Group	100100, 100600	Private Gifts
	100200, 100210	Federal Grants
	100700	Private Grants & Contracts
	100800	State Contracts
Current funds: State of California	404210	Contracts, grants & cooperative agreements
Current funds: Local Government	405210	Contracts, grants & cooperative agreements
Current funds: Federal Government	406210, 406230	Grants & cooperative agreements
	406310, 406340	Contracts
Current Funds: Private Gifts, Grants & Contracts	408100	Unrestricted Gifts
	408200	Restricted Gifts
	408300	Restricted Grants
	408410	Restricted Contracts
	408420	Clinical Drug Trials

Note: By policy, any funds in the federal groups (100200, 100210, 406210, 406230, 406310, 406340) should be funded entirely by federal funds. Any campus not adhering to this policy will have to identify the appropriate fund numbers and assign a value of '2' or '6' to them. Campuses are not required to assign codes to federal funds, with this exception.

Refer to Appendix D: Flow Through Code Edits for the correct values of Flow Through Code by fund group.

GIFTS TO THE UNIVERSITY

As of fiscal year 1999-2000, Flow Through Code is required for Gifts. See Appendix C: Fund Attribute Edits for the appropriate values.