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**Local Fund Guidelines**

**Fund 2200: Tuition & Fees Non-Appropriated**

* Budgeted revenue limited to:
  + 511 Tuition
  + 513 Class Fees – no longer active beginning FY23
  + 514 Mandatory Fee
  + 515 Program Fee
  + 517 College Fee - new
  + 519 Other fee
* Uses and tracking must follow “Course Fee Accounting, Monitoring, and Reporting Policy.”
  + Spent for approved purposes
  + Only allowed to benefit the student paying the fee and taking the course in the tern the fee is collected
  + Transfer out only allowed with approval of the University Budget Office (both budget & actual)

**Fund 2400: Overhead (Indirect Cost Recovery)/F&A**

* Budgeted revenue limited to:
  + 550 Departmental Revenue, account 555900 Indirect Cost
* Uses must follow “Usage of Recovered Indirect Policy” <http://nau.edu/university-policy-library/wp-content/uploads/sites/26/Usage-of-Recovered-Indirect-Costs.pdf>
* Transfer out only allowed with approval of the University Budget Office (both budget & actual)

**Fund 2500: Miscellaneous Designated**

* Budgeted revenue limited to:
  + 530 Foundation/Restricted
  + 550 Departmental Revenue
  + 560 Misc. Other Revenue
* Does not receive a direct IDC allocation
* Does not receive auxiliary revenue
* Used to account for local funds that do not qualify under guidelines for fun 2200, 2400 auxiliary

**Fund 4XXX: Auxiliary Funds**

* Budgeted revenue limited to:
  + 540 Auxiliary revenue
  + 550 Departmental Revenue
  + 560 Misc. Other Revenue
* Used to account for revenue from non-academic units that supply goods or services to faculty, staff, or students

**Other Guidelines**

* Activity in the same department ID allowed to account for activity in State funds and fund 2400, 2500, and auxiliary