



# Deferral Ledger Accounts – Applicable Revenue Accounts

**OK** OK to use  
**DNU** Do not use

	Government Grants and Contracts (#4000)	Non-government Grants, Contracts and Donations (#4100)	Sales and Services (#4200)	Tuition and Student Fees (#4500)
Deferred Revenue (#2100, #2193, #2194)	DNU	DNU	OK	OK
Deferred Contributions*	OK	OK	DNU	DNU
Deferred Capital Contributions*	OK	OK	DNU	DNU

**Notes:**

*\*Deferred Contributions and Deferred Capital Contributions are recorded using automated Workday business processes in the Financial Reporting Book. No manual accounting journals are required.*