

Texas A&M University
Part 02
Chart of Accounts - Fiscal Year 2013

Fund Group	G/L Range	S/L Range	Number of Accounts	IDC Code
A. Clearing Accounts	0-00000 to 0-09999	N/A	10,000	DNA
B. Functional & General Income				
1. Revenue Accounts				
a. State Appropriations	0-10000	1-00000 to 1-00599	600	IGAD/USCH
b. Tuition	0-10100	1-01000 to 1-01999	1,000	IGAD/USCH
c. General				
1. TAMU	0-10200	1-02000 to 1-02099	100	DINS/IGAD
2. Veterinary Hospital	0-10210	1-02100 to 1-02199	100	DINS/IGAD
3. Automated Accounts	0-10220	1-02200 to 1-02299	100	IGAD
4. Not Assigned	0-10230	1-02300 to 1-02399	100	
5. Investment Adjustment, Endowment	0-10279	1-02790	1	IGAD
2. Expense and Clearing Accounts				
a. Common G/L's for all parts-P/R & other clearing	0-11100 to 0-11299	N/A	200	
b. TAMU - Misc				
1. Not Assigned	0-11300 to 0-11303	N/A	4	
2. Texas Grant	0-11304	N/A	1	
3. Not Assigned	0-11304 to 0-11499			
c. General Administration				
1. TAMU	0-12000	1-20000 to 1-20399	1,000	Various
2. TAMU Due To/From Other Parts	0-12001	N/A	1	
3. AFR Adjustments	0-12002	N/A	10	
d. Student Services	0-12040	1-20400 to 1-20799	400	ISTA/CSOR/CSOS/CSIN
e. General Institution				
1. Fringe Benefits				
a. TAMU	0-12100	1-21000 to 1-21199	200	Various
b. Paid By State	0-12100	1-21300 to 1-21315	15	DINS
c. General Institutional - Fringe Benefit	0-12101	N/A		
f. General Institutional - Other				
1. TAMU	0-12120	1-21200 to 1-21277	77	Various
a. Not Assigned		1-21299 to 1-21799	501	
2. Student A/R - Year End Only	0-12178	N/A		
3. Accrued Compensable Absenses Payable	0-12179	N/A	1	IGAD
g. DOE & Faculty Salaries				
1. Agricultural and Life Sciences	0-13000	1-30000 to 1-30499	500	DINS
2. Architecture	0-13050	1-30500 to 1-30899	400	DINS
3. Bush School of Government & Public Services	0-13090	1-30900 to 1-30999	100	DINS
4. Business	0-13100	1-31000 to 1-31499	500	DINS

5. Education	0-13150	1-31500 to 1-31999	500	DINS
6. Engineering	0-13200	1-32000 to 1-32499	500	DINS
7. Geosciences	0-13250	1-32500 to 1-32999	500	DINS
8. Liberal Arts	0-13300	1-33000 to 1-33499	500	DINS
9. Science	0-13350	1-33500 to 1-33999	500	DINS
10. Other	0-13400	1-34000 to 134299	300	DINS
11. Interdisciplinary Programs	0-13430	1-34300 to 1-34999	700	DINS
12. Vet Med	0-13500	1-35000 to 1-35499	500	DINS
a. Vet Med - Admin		1-35000 to 1-35249	250	DINS
b. Vet Med - BIMS Undergraduate Programs		1-35250 to 1-35299	50	DINS
c. Vet Med - Graduate Programs		1-35300 to 1-35349	50	DINS
e. Vet Med - Unassigned		1-35350 to 1-35499	150	DINS
h. New Faculty & Retention Reserve	0-13600	1-136000 to 1-36699	600	DINS
NO NEW ACCOUNTS - account range to be deleted				
1. Agriculture and Life Sciences		1-36100 to 1-36149	50	DINS
2. Architecture		1-36150 to 1-36199	50	DINS
3. Business		1-36200 to 1-36249	50	DINS
4. Bush School		1-36250 to 1-36299	50	DINS
5. Education		1-36300 to 1-36349	50	DINS
6. Engineering		1-36350 to 1-36399	50	DINS
7. Geosciences		1-36400 to 1-36449	50	DINS
8. Liberal Arts		1-36450 to 1-36499	50	DINS
9. Science		1-36550 to 1-36599	50	DINS
10. Vet Med		1-36600 to 1-36649	50	DINS
11. Dean of Faculties		1-36650 to 1-36699	50	DINS
12. Library		1-36700 to 1-36750	50	DINS
i. Instructional Administration				
1. Agriculture and Life Sciences	0-13700	1-37000 to 1-37099	100	IDAD
2. Architecture	0-13710	1-37100 to 1-37199	100	IDAD
3. Business	0-13720	1-37200 to 1-37299	100	IDAD
4. Education	0-13730	1-37300 to 1-37399	100	IDAD
5. Engineering	0-13740	1-37400 to 1-37499	100	IDAD
6. Geosciences	0-13750	1-37500 to 1-37599	100	IDAD
7. Liberal Arts	0-13760	1-37600 to 1-37699	100	IDAD
8. Science	0-13770	1-37700 to 1-37799	100	IDAD
9. Other	0-13780	1-37800 to 1-37899	100	IDAD
10. Interdisciplinary Programs	0-13790	1-37900 to 1-37999	100	IDAD
11. Vet Med	0-13800	1-38000 to 1-38099	100	IDAD
14. Academic Master Plan (AMP)	0-13810	1-38100 to 1-38299	200	
a. Research		1-38100 to 1-38199	100	DRES
b. Instruction		1-38200 to 1-38249	50	DINS
c. Public Serviv/Engagement		1-38250 to 1-38299	50	DOSA
k. Not assigned	0-14000	1-40000 to 1-41999	2,000	various

i. Not assigned	0-14200	1-42000 to 1-43999	2,000	DRES
m. Veterinary Medicine	0-14400	1-44000 to 1-45999	2,000	Various
n. Library	0-14900	1-49000 to 1-49999	1,000	ILIB
o. Plant Support				
1. TAMU	0-15001	1-50000 to 1-50349	350	IOPM
2. TAMU - Campus Security	0-15050	1-50500 to 1-50549	50	IOPM
3. TAMU - Building Maintenance	0-15060	1-50600 to 1-50899	300	IOPM
4. TAMU - Custodial	0-15100	1-51000 to 1-51199	200	IOPM
5. TAMU - Grounds Maintenance	0-15130	1-51300 to 1-51399	100	IOPM
6. TAMU - Utilities	0-15150	1-51500 to 1-51544	45	IOPM
7. TAMU - Physical Plant Reserve	0-15160	1-51600 to 1-51699	100	IOPM
p. Sea Grant	0-15300	1-53000 to 1-54999	2,000	DRES
q. Energy	0-15500	1-55000 to 1-56899	1,900	DRES
r. Organized Research	0-15800	1-58000 to 1-59699	1,700	DRES
s. Other Line Items				
3. Advanced Research 2002	0-16015	1-60150 to 1-60190		
4. Advanced Technology 2004	0-16020	1-60200 to 1-60240		
6. Advanced Research/Advanced Technology Budget	0-16035	1-60350 to 1-60399	50	
7. Advanced Research 2006	0-16060	1-60600 to 1-60699	100	
7. Advanced Research 2007	0-16070	1-60700 to 1-60799	100	
12. Cyclotron	0-16300	1-63000 to 1-63199	200	DRES
13. Remedial Education	0-16320	1-63200 to 1-63289	90	DINS
14. Vet Medicine	0-16329	1-63290 to 1-63300	10	
15. University Center - Outreach	0-16340	1-63400 to 1-63409	10	ISTA
16. TTVN	0-16341	1-63410 to 1-63429	20	IDAD
17. Electronic Network	0-16343	1-63430 to 1-63499	70	ILIB
18. Military Studies	0-16350	1-63500 to 1-63509	10	DINS
19. Bush School of Government and Public Policies	0-16351	1-63510 to 1-63529	20	DINS
20. Government History Center	0-16353	1-63530 to 1-63549	20	DOIA
21. Real Estate Research Center	0-16355	1-63550 to 1-63569	20	DRES
22. Public Policy Lab	0-16360	1-63600 to 1-63699	100	DRES
24. Scholarships - TAMU State	0-16380	1-63700 to 1-63869	170	USCH
25. 5th Year Accounting	0-16387	1-63870 to 1-63879	10	USCH
26. Waivers & Exemptions	0-16388	1-63880 to 1-63889	10	USCH
27. College Work Study - State	0-16390	1-63900 to 1-63949	50	USCH
28. Texas Grant - State	0-16395	1-63950 to 1-63989	40	USCH
29. License Plate Scholarships	0-16400	1-64000 to 1-64049	50	USCH
30. School of Architecture	0-16405	1-64050 to 1-64098	49	DOIA
31. DS3 Connectivity to IBT	0-16409	1-64099	1	DRES
32. University Reserve	0-17990	1-79900 to 1-79999	100	Various
33. Not Assigned	0-18000	1-80000 to 1-89989		
34. F&G Investments - TAMU Endowment	0-19999	N/A		

C. Designated

1. E & G - TAMU

a. TAMU	0-20000 to 0-21999	2-00000 to 2-19990		Various
1. Academic Master Plan (AMP)	0-20390	2-03900 to 2-03999		
a. Research		2-03900 to 2-03950		
b. Instruction		2-03951 to 2-03975		
c. Public Service/Engagement		2-03976 to 2-03999		
b. One-Time Funding	0-22000 to 022099	220000 to 220990		
c. Instructional Enhancement/Equipment Fee	0-22500 to 0-22699	2-25000 to 2-26990	100	DINS
d. Indirect Cost Accounts	0-23000	2-30000 to 2-30999		
1. General Administration		2-30000 to 2-300009		
2. VP Research Accounts		2-30010 to 2-30049		
3. General Institution		2-30050 to 2-30999		
e. Residual Funds	0-23500	2-35000 to 2-35999		
f. TAMU - Differential Tuition Accounts				
1. Revenue	0-23800 to 0-23899	2-38000 to 2-38999		
2. Operating	0-23900	2-39000 to 2-39999		
a. Mays Business School	0-23900	2-39000 to 2-39099		
g. TAMU - DT Designated Accounts				
1. General Administration				
a. TAMU	0-24000	2-40000 to 2-40199	200	Various
b. Student Services	0-24020	2-40200 to 2-40299	100	ISTA
2. General Institution				
a. Benefits Paid by TAMU	0-24050	2-40500 to 2-40599	100	
b. Not Assigned				
c. Other - TAMU	0-24070	2-40700 to 2-40799	100	IGAD
3. DOE & Faculty & Salaries				
a. Agricultural and Life Sciences	0-24090	2-40900 to 2-41099	200	DINS
b. Architecture	0-24110	2-41100 to 2-41199	100	DINS
c. Business	0-24120	2-41200 to 2-41299	100	DINS
d. Education	0-24130	2-41300 to 2-41399	100	DINS
e. Engineering	0-24140	2-41400 to 2-41499	100	DINS
f. Geosciences	0-24150	2-41500 to 2-41549	50	DINS
g. Liberal Arts	0-24160	2-41600 to 2-41799	200	DINS
h. Science	0-24180	2-41800 to 2-41899	100	DINS
i. Interdisciplinary Programs	0-24190	2-41900 to 2-42099	200	Various
5. Bush School of Government & Public Services	0-24220	2-42200 to 2-42299	100	DINS
6. Veterinary Medicine	0-24230	2-42300 to 2-42399	100	Various
7. Library	0-24240	2-42400 to 2-42499	100	ILIB
8. Physical Plant	0-24250	2-42500 to 2-42699	200	Various

9. Sea Grant	0-24270	2-42700 to 2-42799	100	DRES
10. Energy	0-24280	2-42800 to 2-42899	100	DRES
11. Research Enhancement	0-24290	2-42900 to 2-43099	200	DRES
12. Organized Research - TAMUG	0-24310	2-43100 to 2-43199	100	DRES
13. Other Line Items	0-24320	2-43200 to 2-43499	300	Various
14. University Reserve	0-24350	2-43500 to 2-43599	100	DINS/DRES
15. Special Board of Regents Items				
a. Permanent Allocations 047-No new accts	0-24360	2-43600 to 2-43699	100	Various
b. DT AUF Swaps	0-24500	2-45000 to 2-45999	100	various
c. Special Allocations 047	0-24600	2-46000 to 2-47999	2,000	Various
16. DT Scholarships		2-48000 to 2-48499		
a. Student Recruitment Scholarships	0-24800	2-48000 to 2-48199	200	USCH
b. Departmental/Colleges Scholarships	0-24820	2-48200 to 2-48499	300	USCH
17. Academic Master Plan (AMP)	0-24830	2-48300 to 2-48499		
a. Research		2-48300 to 2-48400		DRES
b. Instruction		2-48401 to 2-48449		DINS
c. Public Serviv/Engagement		2-48450 to 2-48499		DOSA
18. DT VP Research	0-29000	2-49000 to 2-49100		
19. DT Benefit Accounts	0-24990	2-49900 to 2-49999		various
2. E & G - Conferences, Short Courses, Continuing Ed	0-25000	2-50000 to 2-59990	10,000	Various
3. Distance Learning (Out of State classes only)				
A. Distance Learning - Administration	0-26000 to 026099	2-60000 to 260090	100	IDAD
4. Not Assigned	0-26800 to 0-26859	2-68000 to 2-68590	60	
5. TAMU - Other	0-26860 to 0-26999	2-68600 to 2-69999	1,400	Various
6. Service Departments	0-27000 to 0-27999	270000 to 2-79999	10,000	USVC
7. TAMU Specialized Centers	0-28000 to 0-28499	2-80000 to 2-84999	5,000	USVC
8. Base Budget - Other Funding Source	0-28500 to 0-28799	2-85000 to 2-87999	3,000	
9. Enhancement Fees	0-28900 to 0-28999	2-89000 to 2-89990	100	
a. Bursar Services fee (salary only)	0-28900	2-89000 to 2-89009	10	ISTA
b. Library Use Fee (salary only)	0-28901	2-89010 to 2-89019	10	ILIB
c. Computer Access/Instructional Tech Fee (salary only)	0-28902	2-89020 to 2-89099	80	ISTA/DOSA
d. Advising Services Fee (salary only)	0-28910	2-89100 to 2-89499		ISTA/DOSA
e. Enhancement Fee Operating Only	0-28950	2-89500 to 2-89899		
f. Enhancement Fee Scholarships	0-28990	2-89900 to 2-89919		USCH
g. Enhancement Fee Benefits	0-28992	2-89920 to 2-89999		
10. AUF Proposition Funds 17	0-29000 to 0-29999	2-90000 to 2-91099	1,100	Various
a. Chair Bridging	0-29000	2-90000 to 2-90029	30	
b. Strategic Initiatives	0-29005	2-90030 to 2-90249	220	
1. Life Science/Biotech		2-90030 to 2-90089	60	
2. Telecommunications		2-90090 to 2-90129	40	
3. Bush School		2-90130 to 2-90144	30	
4. Other Strategic Initiatives		2-90145 to 2-90249	90	

c. New Faculty Salaries & Start-up	0-29025	2-90250 to 2-90649	400	
d. Graduate Students Stipends & Tuition	0-29065	2-90650 to 2-90849	200	
e. Salary Enhancement	0-29085	2-90850 to 2-90949	100	
f. TAMUG - Part 10	0-29095	2-90950 to 2-90990	41	
g. Reserve	0-29099	2-90991 to 2-91099	109	
h. One-time Funding	0-29200	2-92000 to 2-92499	500	
11. Academic Master Plan (AMP)	0-29800	2-98000 to 2-98299		
a. Research		2-29800 to 2-98199		DRES
b. Instruction		2-98200 to 2-98249		DINS
c. Public Serv/Engagement		2-98250 to 2-98299		DOSA
D. Auxiliary	0-30000 to 0-34999	3-00000 to 3-49999	50,000	DOIA
E. Restricted				
<i>1. Federal Grants and Contracts</i>				
a. Federal Grants NSF	0-40002	4-00000 to 4-01999	2,000	
b. Federal Grants NIH-DHHS	0-40200	4-02000 to 4-03999	2,000	
c. Federal Grants Sea Grants (NOAA)	0-40400	4-04000 to 4-05999	2,000	
d. Federal Grants NASA	0-40600	4-06000 to 4-06999	1,000	
e. Federal Grants HUD	0-40700	4-07000 to 4-07999	1,000	
f. Federal Grants AID	0-40800	4-08000 to 4-08999	1,000	
g. Federal Grants USDA Miscellaneous	0-40900	4-09000 to 4-10999	2,000	
h. Federal Grants DOE	0-41100	4-11000 to 412999	2,000	
i. Federal Grants USDA, FSIS	0-41300	4-13000 to 4-14999	2,000	
j. Federal Grants ED	0-41500	4-15000 to 4-16999	2,000	
k. Other Federal Grants	0-42500	4-25000 to 4-26999	2,000	
2. State Grants and Contracts	0-43000	4-30000 to 4-48899	18,900	
3. Local Grants	0-45000	4-50000 to 4-53899	3,900	
<i>4. Private and Other Grants and Contracts</i>				
a. TAMU	0-45500	4-55000 to 4-55999	1,000	
b. Welch Grants	0-45600	4-56000 to 4-56999	1,000	
c. Foreign Grants	0-46000	4-60000 to 4-60999	1,000	
d. Lapsed Balance Accounts	0-46100	4-61000 to 4-61999	1,000	
e. Qatar Contracts	0-47000	4-70000 to 4-70999	1,000	
f. Welch Grant Receivable Clearing	0-49999	4-99999	1	
<i>5. Impr Accounts - Gift</i>				
<i>a. Discretionary</i>				
1. TAMU	0-50000	5-00000 to 5-08889	8,890	Various
2. Due To/From Other Parts	0-50001	N/A		
3. Temporary Working Funds	0-50002	N/A		
4. Departmental Working Dfunds	0-50003	N/A		
5. TAMU - Institutional Support	0-50889	5-08890 to 5-08899	10	IGAD
b. Gifts With a Purpose	0-50000	5-10000 to 5-28799	18,800	Various

6. Other				
a. Bookstore Allocations	0-55000	5-50000 to 5-52999	3,000	Various
b. TAMU	0-55000	5-53000 to 5-56799	3,800	Various
c. Fund Raisers	0-56500 to 0-56999	5-65000 to 5-69990	100	
d. Accrued Payroll	0-59994	N/A		
e. Not Assigned	0-59995 to 0-59996	N/A		
f. Due to Development Foundation	0-59999	5-99999		
7. Scholarships - TAMU	0-65000	6-50000 to 6-89799	39,800	USCH
a. Total Budget for Schol & Fellowship	0-65000	6-99999	1	USCH
b. Rerc Pooled Investments - Endowment	0-69998	N/A		
c. Investments Held by System - Rest (Endowment)	0-69999	N/A		

F. Loans

1. TAMU	0-70000 to 0-70989	N/A	990	
a. TAMU - out of number sequence	0-73996 to 0-73997	N/A	2	

G. Endowments

1. True Endowment				
a. TAMU	0-74000 to 0-75399	N/A	1,400	
b. TAMU - True Endow Appreciation Reserve	0-75999	N/A	1	
2. Quasi Endowment	0-76000 to 0-77999	N/A	2,000	
a. TAMU	0-76000 to 0-77899	N/A	1,900	
b. Unrestricted Quais End Apprec Resrv	0-77998	N/A	1	
c. Quasi Endow Appreciation Reserve	0-77999	N/A	1	
3. Term Endowment	0-78000 to 0-78999	N/A	1,000	

H. Annuity & Life

	0-79000 to 0-79999	N/A	1,000	
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I. Plant

1. Unexpended Appropriated				
a. PUF Notes				
1. TAMU	0-80501	8-05000 to 8-05899	900	DOIA
b. Reserved for TAMU	0-80600	8-06000 to 8-06299	300	DOIA
c. AUF	0-80630	8-06300 to 8-06699	400	DOIA
d. SMF	0-80670	8-06700 to 8-06799	100	DOIA
e. Reserved for TAMU	0-80680	8-06800 to 8-06849	50	DOIA
f. Earnings	0-80685 to 0-80689	8-06850 to 8-06899	50	DOIA
g. Appro - TAXPUF87				
1. TAMU	0-80790	8-07900 to 8-07949	50	DOIA
h. Reserved for TAMU	0-80800	8-08000 to 8-08149	150	DOIA
i. Restricted Plant Fund	0-80820	8-08200 to 8-08299	100	DOIA
j. Reserved for TAMU	0-80830	8-08300 to 8-08349	50	DOIA
k. CFRB74	0-80840	8-08400 to 8-08449	50	DOIA
l. RFS96	0-80850	8-08500 to 8-08599	100	DOIA
m. RFS/Land	0-80860	8-08600 to 8-08699	100	DOIA
n. RFS	0-80870	8-08700 to 8-08799	100	DOIA

o. Local - TAMU	0-80880	8-08800 to 8-09499	700	DOIA
p. Instructional Enhancement Fee		8-09500 to 8-09799	300	DOIA
q. State AUF		8-09800 to 8-09999	200	DOIA
r. Local Major Rehabilitation	0-81100	8-11000 to 8-11999	1,000	DOIA
s. Local-TAMU	0-81300 to 0-81699	8-13000 to 8-16999	4,000	DOIA
2. Unexpended Unappropriated				
a. TAMU	0-85000 to 0-85999	N/A	1,000	DOIA
3. Reserved for Renewals & Replacements	0-87000	8-70000 to 8-75990	6,000	DOIA
4. Retirement of Indebtedness	0-88000 to 0-88799	8-80000 to 8-87999	8,000	DOIA
5. Investment in Plant	0-89300 to 0-89799	N/A	500	DOIA
6. Accumulated Depreciation	0-89800 to 0-89899	N/A	100	DOIA
J. Agency				
1. TAMU	0-94000 to 0-94187	9-40000 to 9-41870	190	
2. Student Financial Aid - Direct Lending Program	0-94188	9-41880 to 9-41890		
3. Student Organization Accounts - Other	0-94199 to 0-94499	9-41990 to 9-44990	301	ISTA
4. Student Organization Accounts - Academic				
a. Academic	0-94500 to 0-95009	9-45000 to 9-50090	510	ISTA
b. Other	0-95010 to 0-95999	9-50100 to 9-59990	990	ISTA