

TAMU Account Summary

Account Range	Account Type	Annual Budget	Beginning FY Balance	Budget Balance at Year- End	Revenue Allowed?	Expense Allowed?	One General Account to One Subsidiary Account	How Budget Authority Created	Monthly Statement
11nnnn-199999 (Except 16nnnn)	State	Yes	See 1	Carries Forward	No	Yes, except ∇	No	Central allocation through annual budget process or DBR	SL
160nnn-164nnn	State	Yes	See 1	Carries Forward	No	Yes, except ∇	No	NA	SL
20nnnn-21nnnn	Designated	Yes	See 2	Set to zero	Yes	Yes, except ∇	Yes	Revenue generated through sales & services or fees. Expense budget created through annual budget process or DBR	SL & GL
230nnn	Designated-Indirect Cost	Yes	See 1	Carries Forward	Held centrally with URES	Yes, except ∇	No	Central allocation through annual budget process or DBR	SL
235nnn	Designated-Residual	No	See 1	Carries Forward	No	Yes, except ∇	No	NA	SL
237nnn	Designated-University Advancement Fees (UAF)	Yes	See 1	Carries Forward	No	Yes, except ∇	No	Central allocation through annual budget process or DBR	SL
238nnn	Designated-Differential Tuition (Revenue)	Yes	See 2	Set to zero	Yes	No	Yes	Central allocation through annual budget process or DBR	SL & GL
239nnn	Designated-Differential Tuition (Expense)	Yes	See 1	Carries Forward	No	Yes, except ∇	No	Central allocation through annual budget process or DBR	SL
24nnnn	Designated Tuition	Yes	See 1	Carries Forward	No	Yes, except ∇	No	Central allocation through annual budget process or DBR	SL
25nnnn	Designated Continuing Education	Yes	See 1	Carries Forward	Yes	Yes, except ∇	No	Expense budget generated as revenue is earned	SL
29nnnn	State-AUF	Yes	See 1	Carries Forward	No	Yes, except ∇	No	Central allocation through annual budget process or DBR	SL
3nnnnn	Auxiliary	Yes	See 2	Set to zero	Yes	Yes, except ∇	Yes	Revenue generated through sales & services or fees. Expense budget created through annual budget process or DBR	SL & GL
4nnnnn	Restricted-Contract/ Grant	No	SL Budget for current year on	Carries Forward	Yes	Yes, except ∇	No	Revenue generated through Contract & Grants	SL
50nnnn & 51nnnn	Restricted-Gifts	No	See 1	Carries Forward	Yes (gift codes only-	Yes, except ∇	No	Expense budget generated as revenue is earned	SL
5nnnnn (except 50nnnn & 51nnnn)	Restricted-Miscellaneous	No	See 1	Carries Forward	Yes	Yes, except ∇	No	Expense budget generated as revenue is earned	SL
6nnnnn	Restricted-Scholarship	No	See 1	Carries Forward	Yes	Yes, except ∇	No	Expense budget generated as revenue is earned	SL
8nnnnn	Plant	No	See 1	Carries Forward	No	Capital purchase, renovation & construction	No	NA	SL
9nnnnn	Agency	No	See 1	Carries Forward	Yes	Yes	Yes	Expense budget generated as revenue is earned	SL

1 Beginning FY Balance = new year budget + prior year encumbrances + prior year budget balance available

2 The Beginning FY Balance is the GL Fund Balance. GL Fund Balance = YTD Begin Fund Balance (subcode 3nnn) + Transfers In – Transfers Out + Actual Revenue – Actual Expenses
See Screen 18 for the Fund Balance. One must do a Departmental Budget Request (DBR) to move money from GL to SL for spending.

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∇ Expense object codes 1000-1999 (payroll subcodes); 3000-3999 (travel subcodes) require additional process.

The explanations in this summary apply to TAMU accounts only. There are many exceptions when dealing with the different accounts. This summary is a general guideline.