## Account Structure

### State Funds

<table>
<thead>
<tr>
<th>Restrictions</th>
<th>Account Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,5,8,9</td>
<td>110000 - 112999</td>
</tr>
</tbody>
</table>

- Educational and General Funds (E&G)
- Graduate Incremental Accounts: **1,2,5,8,9**
- Academic Development Initiative (ADI-E&G): **1,5,8,9**
- Available University Funds (AUF): **1,5,8,9**
- Juv Crime & Delinquency Acct(s) (GR-Dedicated): **1,5,8,9**

### Local Funds

<table>
<thead>
<tr>
<th>Restrictions</th>
<th>Account Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,5,11</td>
<td>210000 - 218999</td>
</tr>
</tbody>
</table>

- M&O Accounts - Designated Funds: **1,5,11**
- Univ. Service Fees - Fee structure Accounts: **7**
- IDC - Indirect Cost Accounts: **1,10**
- Auxiliary Funds: **3**
- Grants Accounts(Grants & Contracts): **5,6**
- Restricted Funds (Gifts or Donation): **12**

### Sample Restrictions

1. No food and Beverages can be charged against these accounts.
2. Used for graduate related costs
3. Limited restriction - see administrative rule
4. **Exception:** XXXXXX interest income account - can purchase food (Investment Income accts).
5. Cannot pay student housing with the proc card - must follow Financial Aid policy
6. Purchases according to grant, Federal, and University restriction.
7. Replaced prior fee structure - same restriction applies.
8. Out of state recruitment - not permitted.
9. No Communication allowances
10. Expensed same as state funds and within state guidelines.
11. No salaries and wages expensed against these accounts.
12. Based upon stipulation in the documented for the Gifts, Donations, endowment

*ALL ACCOUNTS MUST HAVE AN ACCOUNT PROFILE IN PLACE AS AUTHORIZATION FOR SPENDING.*

### Account Pools:

- Pool 0001 0001 0999  Revenue Pool
- Pool 1100 1100 1699  Salary Pool
- Pool 1700 1700 1799  Wage Pool
- Pool 1900 1900 1999  Benefits Pool
- Pool 3000 3000 3399  Travel Pool
- Pool 4000 4000 4999  Other Exp/Supplies
- Pool 5000 5000 5899  Other Expense
- Pool 5900 5900 5999  Scholarship Pool
- Pool 8000 8000 8999  Capital Expense Pool

Changes and/or increases to the original budget pool requires an action of a Departmental Budget Request (DBR) and Academic Transfer Worksheet (ATW) to move between pools for any salary action. DBR action of other transfers supported by explanation and support.

**EXPENDITURES ARE NOT EXPENSED AGAINST POOLS**

### Unallocated Sub Codes:

- **Unallocated Salaries Teaching:** 1411
- **Summer Teaching Salaries:** 1412
- **Unallocated Sal - Grad Assist-Teaching:** 1414
- **Unallocated Salaries - Non-Teaching:** 1511
- **Unallocated Sal-Grad Assist Non-Teaching:** 1513

Cannot not expend against the above sub codes

Requires a transfer from the above subcode to an all expense pool as follows:

**Examples:**

- 1000
- 1100
- 1700