

Account Structure

State Funds	Restrictions	Account Range	
Educational and General Funds (E&G)	1,5,8,9	110000	112999
Graduate Incremental Accounts	1,2,5,8,9	112000	112090
Academic Development Initiative (ADI-E&G)	1,5,8,9	170202	179999
Available University Funds (AUF)	1,5,8,9	180000	188999
Juv Crime & Delinquency Acct(s) (GR-Dedicated)	1,5,8,9	118581	118589

Local Funds	Restrictions	Account Range	
M&O Accounts - Designated Funds	1,5,11	210000	218999
Univ. Service Fees - Fee structure Accounts	7	230100	230950
IDC - Indirect Cost Accounts	1,10	24XXXX	24XXXX
Auxiliary Funds	3	300000	399999
Grants Accounts(Grants & Contracts)	5,6	400000	499999
Restricted Funds (Gifts or Donation)	12	500000	599999

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: 2XXXXX interest income account - can purchase food (Investment Income accts).**
5. Cannot pay student housing with the procard - must follow Financial Aid policy
6. Purchases according to grant, Federal, and University restriction.
7. Replaced prior fee struction - 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 domented for the Gifts, Donations, endowment

ALL ACCOUNTS MUST HAVE AN ACCOUNT PROFILE IN PLACE AS AUTHORIZAITON 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	1413
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