



**Office of Accounting**

**The University of Texas at Austin**

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## I. 14 & 20 ACCOUNTS - EDUCATION AND GENERAL FUNDS

### A. Purpose

These funds are used to support the University's general educational operations. Functions and activities funded include faculty salaries, operating expenses of the instructional departments, library operations and acquisitions, general administration, student services, campus security, operation and maintenance of educational and general buildings & facilities, and a limited number of special research units. "20" accounts are specifically for the purpose of achieving academic excellence.

### B. Source of Funds

"14"-General Revenue Appropriations, Tuition, Laboratory Fees, Indirect Cost Recoveries, Interest Income

"20"-Available University Fund - income from the investments of the Permanent University Fund

### C. Typical Expenditures

Typical expenditures include: salaries, supplies, equipment, travel, and scholarships related to the specified purpose.

### D. Transfers

Departmental "14" and "20" account funds cannot be used to transfer to other fund groups. Expenditures may be transferred between accounts.

Institutional transfers are made to designated funds for Skiles and TPEG and to retirement of indebtedness funds for debt payments. A transfer is also made to UT System to fund a portion of their General Fund budget.

### E. Restrictions

1. UT and state purchasing procedures must be followed.
2. Purchase order required for all materials and services.
3. No entertainment expenditures allowed.
4. No personal reimbursements allowed unless all purchase order procedures have been followed.
5. No prepayments allowed.
6. Institutional memberships allowed only with approval from the Executive Vice President and Provost Office.
7. Subscriptions allowed.

**F. Travel**

1. Reimbursement Rates- Daily Allowance

	Domestic		Outside Continental U.S.
	In-state	Out-of-state	
Actual expenses up to specified limits for:			
Meals	\$25.00	Locality Based	\$350.00
Lodging	\$55.00	Allowances	

2. Foreign travel requires Governor's approval. However, 14-97XX-XXXX accounts only require institutional approval.

**G. Balance Forwards**

1. Balance Forward Rule #1 applies to most accounts starting with 14 and 20. This rule brings forward encumbrances and the funds to cover them. (Note: Some encumbrance balances are closed out at year end. The disencumbrance will appear in August balances and will not be brought forward.)

Since approval must be granted by the Budget Office, reappropriation of free balances for Rule 1 are on a case-by-case basis. There are some accounts such as Special Equipment and accounts with overdraft balances which are automatically brought forward. Written requests to bring other balances forward must be submitted to the Budget Office by September 15. If approval is granted prior to the initial balance forward, the free balance will be brought forward by the initial balance forward and adjusted by the adjusted balance forward if necessary. If approval is not received prior to the initial balance forward, the entire free balance will be brought forward by the adjusted balance forward in October.

2. Rule 14 brings forward the free balance as well as the encumbrances and funds to cover them. It applies to accounts starting with 14 and 20 only if the entire budget group is coming forward. ARP (Advanced Research Projects), ATP (Advanced Technology Projects), and TD&T (Texas Technology Development & Training) accounts and other budget groups which have special funding or special approval to come forward are included in this rule.

The reappropriation of the free balance and the encumbrance are both reflected in the balance forward (BF) column in the 14<sup>th</sup> month, while the encumbrance is shown in the encumbrance (EN) column. The resulting free balance is equal to the August free balance.

**H. Budgets**

General Revenue (14 accounts) and AUF (20 accounts) are budgeted. ATP/ARP research grant accounts will be budgeted in lump sum if the amount to be transferred from the Coordinating Board is known by the budget deadline. Individual project accounts will not be budgeted. One-time “start-up” fund accounts for purchases of equipment and miscellaneous expenses will not be budgeted.

**II. 18 ACCOUNTS - SERVICE CENTER REVOLVING FUNDS****A. Purpose**

Service Centers are ongoing operations that sell products and provide specific services to the university community. If the majority of the income is from internal sources, the account should be classified as an "18" account. Examples of service centers include US Mail & Supply, Central Duplicating, Office of Telecommunications, Computation Center, University Printing and Utilities.

**B. Source of Funds**

Service centers receive income from sales and services charged to University departments. All rates charged must be cost justified and approved in advance by the Business Manager's Office.

**C. Typical Expenditures**

Salaries, fringe benefits, equipment, and operating expenses such as materials, supplies and maintenance necessary to provide the related service.

**D. Transfers**

Transfers between "18" accounts and transfers to and from "19"-Designated Funds and "36"-Plant Funds accounts are allowed. Transfers to and from "26"-Restricted Funds and "30"-Gift Funds accounts are not allowed.

**E. Restrictions**

1. UT and state purchasing procedures must be followed.
2. Gift income is not allowed.
3. No entertainment expenditures are allowed.
4. No scholarship expenditures are allowed.
5. Subscriptions are allowed.
6. Individual memberships to professional organizations are allowed if UT benefits.
7. All users of the service must be charged & federal funds cannot be charged more.
8. Rates must be based on historical costs.
9. Income and expenses must be matched. For example, if rates are based on salaries, then they must be paid from the same budget group.
10. Periodically, the account balance should be reviewed to assure that no excess balances are accumulating. It is not appropriate to build up funds to pay for other costs. It is allowable to build up an equipment replacement fund as long as the equipment was not purchased from federal or state funds.

**F. Travel**

1. Reimbursement Rates- Daily Allowance

	Domestic		Outside Continental U.S.
	In-state	Out-of-state	
Actual expenses for meals* and lodging up to	\$180.00	\$250	\$350.00

\* Meals in excess of \$35.00 per day are to be supported by meal receipts together with an explanation of why it was necessary to exceed \$35.00.

- Foreign travel does not require Governor's approval.

**G. Balance Forwards**

Rule 2 applies to accounts starting with 18. This rule brings forward the total free balance for the budget group in the appropriate income account. This rule also brings forward encumbrances, assets and liabilities, and the funds to cover them in the individual account where they existed at year end. Note: Budgets are not brought forward.

**H. Budgets**

Service Departments & Revolving Funds (18 accounts) will be budgeted if:

- Total income or expenditures exceed \$50,000, OR
- Classified ("10" sub) are included, OR
- A & P Salaries ("09" sub) are included, OR
- Transfers "To" or "From" are included, OR
- The department requests a budget.

Clearing accounts created solely for the purpose of distributing expenses between various accounts do not need to be budgeted, even if the income and expenses exceed the \$50,000 limit. (Example: ARL Administrative Operating account)

**III. 19 ACCOUNTS - DESIGNATED FUNDS****A. Purpose**

Funds maintained in Designated Funds have been internally designated by the institution's governing board or management to be used for special purposes and can be modified by management at any time. These funds are used to provide services to the campus and to the community so they receive external as well as internal income. Designated Fund accounts include Thompson Conference Center, Continuing Education, conferences, workshops, symposiums, summer youth camps, UIL, TPEG, departmental accounts established for a particular purpose, fee accounts, institutional accounts such as Office of Sponsored Projects, Office of Accounting, Employee Assistance, BEG Principal Investigator, and Dean of Engineering Accounts funded from Indirect Cost Recoveries from private grants related to engineering.

**B. Source of Funds**

These accounts are funded by General Fees, Incidental Fees, Information Technology Fees, Advising and Placement Fees, Indirect Cost Recoveries, Lease Cost Recoveries, Interest on General Fee, Interest on Temporary Investments, and Conference/Workshop Fees.

**C. Typical Expenditures**

Salaries, fringe benefits, equipment, and operating expenses such as materials, supplies and maintenance necessary to provide the related service.

**D. Transfers**

Transfers between "19" accounts and transfers to "36"-Plant Funds accounts and to "87"-Retirement of Indebtedness are allowed. Transfers to and from "26"-Restricted Funds and "30"-Gift Funds accounts are not allowed. Expenditures transfers are allowed.

**E. Restrictions**

1. Must follow UT purchasing procedures.
2. Entertainment expenses are allowed for conferences and continuing education courses, if funded by participant fees and approved by the Dean's office or VP.
3. Gift income is not allowed.
4. Subscriptions are allowed.
5. Individual memberships to professional organizations are allowed if benefit to UT is shown.

**F. Travel**

1. Reimbursement Rates-Daily Allowance

	Domestic		Outside Continental U.S.
	In-state	Out-of-state	
Actual expenses for meals* and lodging up to	\$180.00	\$250	\$350.00

\* Meals in excess of \$35.00 per day are to be supported by meal receipts together with an explanation of why it was necessary to exceed \$35.00.

2. Foreign travel does not require Governor's approval .

**G. Balance Forwards**

Rule 2 applies to accounts starting with 19. This rule brings forward the total free balance for the budget group in the appropriate income account. This rule also brings forward encumbrances, assets and liabilities, and the funds to cover them in the individual account where they existed at year end. Note: Budgets are not brought forward.

**H. Budgets**

Designated Funds (19 accounts) will be budgeted if:

1. Total income or expenditures exceed \$10,000, OR
2. Classified ("10" sub) are included, OR
3. A & P Salaries ("09" sub) are included, OR
4. Transfers "To" or "From" are included, OR
5. The department requests a budget.

Accounts that are funded by a direct return of overhead to the principal Investigator do not need to be budgeted. (Examples: BER project accounts) Accounts set up for conferences or other one-time expenditures do not need to be budgeted.

**IV. 26 ACCOUNTS - CONTRACTS AND GRANTS**

**A. Purpose**

Funds maintained in Contract & Grants Funds have been provided by outside sponsors and agencies to provide support for specific research or educational programs. The majority of these funds are federal dollars supporting either research or financial aid to students.

**B. Source of Funds**

Federal, State, Local and Private Grants, Contracts, and Agreements fund "26" accounts.

**C. Typical Expenditures**

OMB Circular A-21 establishes the principles for determining allowable costs to federally funded grants, contracts, and other agreements with educational institutions. Typically, the budgeting process determines costs applicable to grants and contracts for all other funds.

**D. Transfers**

Transfers between budget groups are not allowed on "26" accounts. Expenditure transfers may be allowed to reallocate costs to the appropriate award. Budget transfers can be made within a budget group unless restricted by the sponsor.

**E. Restrictions**

1. UT purchasing procedures must be followed.
2. Expenditures must follow individual contract and grant guidelines.
3. Contact appropriate Contract & Grant accountant for questions.
4. The following items require prior approval on federal awards: foreign travel, general purpose equipment, office supplies, postage, monthly telephone rental, renovations, entertainment, food, and administrative salaries.
5. The following items are generally unallowable: alcohol, bad debts, fines and penalties, contingent reserves, fund raising costs, goods or services for personal use and proposal costs.

**F. Travel**

1. Reimbursement Rates- Daily Allowance

	Domestic		Outside Continental U.S.
	In-state	Out-of-state	
Actual expenses up to specified limits for:			
Meals	\$25.00	Locality Based	\$350.00
Lodging	\$55.00	Allowances	

2. Foreign travel does not require Governor's approval for Interagency Contracts and Agreements (26-4XXX-XXXX accounts). Contract and Grant Funds except Interagency Contracts and Agreements require institutional approval for foreign travel.

**G. Balance Forwards**

Rule 26 applies to accounts starting with 26. Research funds are assigned for project periods that do not necessarily coincide with The University's fiscal year. Therefore, accounting balances are

maintained on a cumulative basis for the term of the project. All balances for an account are brought forward as they existed at year end. (Note: When a project is completed, the account balances are closed and are not brought forward.)

**H. Budgets**

Contract and Grant Fund (26 account) budgets are established during the contracting process, but are generally not detailed in the printed budget. The printed budget will include the contracts and grants in summary format only by unit with estimated amounts based on the prior year annual financial report. Salary clearing accounts for multiple contracts & grant projects will be budgeted (examples include ARL, BEG, EERL). Memorandum budgets with "dummy" accounts are prepared to establish A & P salary rates within a research unit (not by individual account).

**V. 29 ACCOUNTS - AUXILIARY ENTERPRISES****A. Purpose**

Auxiliary Enterprises furnish goods or services to students, faculty, or staff and charge fees directly related to, although not necessarily equal to, the cost of the goods or services. They are managed essentially as self-supporting activities outside of the basic education and research functions of the university. Examples (not all inclusive) are residence halls, food services, intercollegiate athletics, college stores, faculty clubs, student union, parking, student health services, publishing operations, special events center, student, faculty and staff programs funded by fees and/or revenue. The general public may be served incidentally by auxiliary enterprises.

**B. Source of Funds**

Auxiliary Enterprises receive income from sales and services. Student service fees and other mandatory and non-mandatory student fees which are directly related to auxiliary operations are additional sources of income.

**C. Typical Expenditures**

Salaries, fringe benefits, equipment, utilities, and operating expenses such as materials, supplies and maintenance necessary to provide the related service are among the typical expenditures.

**D. Transfers**

Departmental Budgeted transfers from "19" accounts are allowed. Transfers to related "29" accounts, to "36"-Plant Funds accounts and to "87"-Retirement of Indebtedness are allowed. Fund transfers to and from "26"-Restricted Funds and "30"-Gift Funds accounts are not allowed. Expenditure transfers are allowable.

**E. Restrictions**

1. UT purchasing procedures must be followed.
2. Entertainment expenses are allowed with prior approval of the appropriate Dean/VP.
3. Gift income is not allowed.
4. Subscriptions are allowed
5. Individual memberships to professional organizations are allowed if benefit to UT is shown.

**F. Travel**

1. Reimbursement Rates-Daily Allowance

	Domestic		Outside Continental U.S.
	In-state	Out-of-state	
Actual expenses for meals* and lodging up to	\$180.00	\$250	\$350.00

\* Meals in excess of \$35.00 per day are to be supported by meal receipts together with an explanation of why it was necessary to exceed \$35.00.

2. Foreign travel does not require Governor's approval. All auxiliary enterprise travel require institutional approval.

**G. Balance Forwards**

Rule 2 applies to accounts starting with 29. This rule brings forward the total free balance for the budget group in the appropriate income account. This rule also brings forward encumbrances, assets and liabilities, and the funds to cover them in the individual account where they existed at year end. Note: Budgets are not brought forward.

**H. Budgets**

Auxiliary Enterprises Funds (29 accounts) will be budgeted if:

1. Total income or expenditures exceed \$10,000, OR
2. Classified ("10" sub) are included, OR
3. A & P Salaries ("09" sub) are included, OR
4. Transfers "To" or "From" are included, OR
5. The department requests a budget.

Clearing accounts created solely for the purpose of distributing expenses between various accounts do not need to be budgeted, even if the income and expenses exceed the \$10,000 limit. (Example: Housing and Food clearing account)

**VI. 30 ACCOUNTS - GIFT FUNDS**

**A. Purpose**

The purpose of "30" accounts is to record receipts and expenditures related to gifts received from a donor or external agency. Gifts are more general in purpose than grants but are restricted for use by a particular college or department, and/or restricted for a specific purpose or program such as scholarships or endowed chairs.

**B. Source of Funds**

Gifts should be deposited through the Development Office. Gifts which are directly deposited by departments must have appropriate documents processed through the Development Office. Income from endowments and interest is also deposited in "30" accounts.

**C. Typical Expenditures**

Scholarships, salary supplements for endowed chairs, supplies purchased on departmental Various Donors/Variou Purposes accounts are among the typical "30" expenditures.

**D. Transfers**

Fund transfers from chair, professorship, fellowship, and scholarship accounts are not allowed. Transfers to endowment funds to reinvest earnings from endowments or to establish new endowments are common.

**E. Restrictions**

1. UT purchasing procedures must be followed
2. Departments must insure that donor intent is followed
3. Entertainment expenses are allowed with approval of Dean/VP. (Departmental Christmas parties, picnics, and similar social functions for employees require advance approval.)
4. Subscriptions are allowed
5. Individual memberships to professional organizations are allowed if benefit to UT is shown.

**F. Travel**

1. Reimbursement Rates-Daily Allowance

	Domestic		Outside Continental U.S.
	In-state	Out-of-state	
Actual expenses for meals* and lodging up to	\$180.00	\$250	\$350.00

\* Meals in excess of \$35.00 per day are to be supported by meal receipts together with an explanation of why it was necessary to exceed \$35.00.

2. Foreign travel requires only institutional approval.

**G. Balance Forwards**

Rule 30 applies to accounts starting with 30. This rule brings forward the total free balance for the budget group in the appropriate income account. This rule also brings forward encumbrances, assets and liabilities, and the funds to cover them in the individual account where they existed at year end. Note: Budgets are not brought forward.

**H. Budgets**

Restricted/Gift Funds (30 accounts) are budgeted for endowed chairs, professorships, and certain other non-academic departments which have appointments. Program budgets for the Hogg Foundation are included as supplemental pages per UT Systems request. If departments have other 30 accounts that they want budgeted, these are added by request. Any remaining 30 accounts are budgeted in memo format (lump sum) with estimated amounts based on the prior year annual financial report.

**VII. 32 ACCOUNTS - LOAN FUNDS**

**A. Purpose**

Loan funds are used to account for resources that may be loaned to students. Some of the loans are short-term "emergency" loans of a limited amount and repayment time. Other loans are long-term loans which may have repayment periods of ten years or more (including possible deferments). Most Loan Fund accounts are revolving loan funds. The principal, as it is repaid along with interest on the loan and any other charges (Late Charges), will be returned to the individual loan fund account making the funds available for more loans.

**B. Source of Funds**

Loan funds are funded by various sources as gifts, grants, TPEG funding, governmental contributions and institutional matching funds. In addition to the primary sources, interest income on the principal loaned, investment income and other amounts charged to the borrower for late charges and collection costs are sources of funding.

**C. Typical Expenditures**

Deductions from the Loan Funds primarily are in the form of loans to student borrowers resulting in Notes Receivable for the amount of Principal outstanding. Certain expenses related to the collection of the loans may be chargeable to the loan fund accounts.

**D. Transfers**

The major transfers in the Loan Funds are related to the funds from the Federal government and the corresponding institutional matching fund transfers which are considered to be mandatory. Occasionally transfers to and from other fund groups are allowed based on the various fund restrictions.

**E. Restrictions**

1. UT purchasing procedures must be followed.
2. Only collection costs, including litigation expenses, write-offs and certain other expenditures are allowed.
3. Perkins/NDSL Federal Student Loan funds are governed by specific Department of Education guidelines and Federal Regulations.
4. Nursing and Pharmacy Federal Student Loan funds are governed by specific Department of Health & Human Services guidelines and Federal Regulations.

**VIII. 36 ACCOUNTS - UNEXPENDED PLANT FUNDS****A. Purpose**

These funds are used for major new construction projects, remodeling and renovations to existing buildings and grounds. Major projects are primarily controlled by Office of Facility Planning and Construction (OFPC) at UT System and some are institutionally controlled. Smaller projects would consist of some remodeling of rooms or renovations to existing buildings and grounds. These smaller projects may not be capitalized like major projects.

**B. Source of Funds**

Funding for major projects comes from UT System Permanent University Fund or Revenue Financing System Bonds and could include local sources from unexpended plant fund balances, general fee balances or auxiliaries. Income received in plant funds comes from interest on short term investments, miscellaneous gifts or revenues, and sale of land. Some indirect cost recoveries

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are also used to fund renewals and replacements for use on small plant fund projects. A few projects have funding from the Available University Fund.

**C. Typical Expenditures**

Contract services, architectural and engineering services, maintenance and repair of buildings, construction of grounds, and purchases of furniture and equipment are common "36" expenditures.

**D. Transfers**

Interbranch transfers from UT System consist of PUF and Revenue Financing System proceeds. Interfund transfers are typically from Auxiliary Funds, "20" Available University Funds, Designated Funds, Service Departments, and Restricted Funds. No transfers are allowed from General Funds, Loan Funds, Endowments or Agency Funds.

**E. Restrictions**

1. UT purchasing procedures must be followed.
2. UT state purchasing procedures must be followed if the funding source is the Available University Fund.
3. Salaries cannot be directly charged to "36" accounts but may be transferred in as distributed wages.
4. Travel is rarely used in connection with a project.
5. No entertainment expenditures are allowed.

**F. Balance Forwards**

Rule 37 applies to accounts starting with 36. Plant funds are assigned for project periods that do not necessarily coincide with The University's fiscal year. Therefore, accounting balances are maintained on a cumulative basis for the term of the project. All balances for an account are brought forward as they existed at year end. (Note: When a project is completed, the account balances are closed and are not brought forward.)

**G. Budgets**

Plant Funds (36 accounts) are not budgeted by individual project. All major projects are budgeted in a separate Capital Budget.

**IX. 39 ACCOUNTS - INVESTED IN PLANT****A. Purpose**

Fixed assets including land, buildings (new, under construction, and additions to existing in progress), improvements other than buildings, equipment, library books, and museum and art collections and the related debt are carried in this fund group.

**B. Sources of Funds**

These assets are purchased and expensed in other fund groups.

**C. Typical Entry**

This fund group is updated at year end during the annual financial report from the activity from all other fund groups that have had some capitalization during the year.

**X. 41 ACCOUNTS - AGENCY FUNDS****A. Purpose**

Funds held in custody for others. These funds from outside agencies are temporarily under UT control and are restricted for specific purposes. Typical funds are for academic journals, scholarships where the recipient is specified, and conferences. Once the conference or purpose has been accomplished, any residual fund are returned to the sponsor and the account is closed.

**B. Typical Expenditures**

Expenditures necessary to accomplish the specific purpose.

**C. Transfers**

Transfers to and from other funds are not allowed.

**D. Restrictions**

1. UT purchasing procedures must be followed.
2. Entertainment expenses are allowed with prior approval of Dean/VP.

**E. Balance Forwards**

Rule 2 applies to accounts starting with 41. This rule brings forward the total free balance for the budget group in the appropriate income account. This rule also brings forward encumbrances, assets and liabilities, and the funds to cover them in the individual account where they existed at year end. Note: Budgets are not brought forward.

**F. Budgets**

Agency Funds (41 accounts) are not budgeted. These funds are from outside agencies, are only in our control temporarily, and are restricted for a specific purpose.

**XI. 57 ACCOUNTS - ENDOWMENT FUNDS****A. Purpose**

True Endowments are funds for which donors or other external agencies have stipulated, under the terms of the gift instrument creating the fund that the principal of the fund is not expendable. It is to remain untouched in perpetuity and is to be invested for the purpose of producing present and future income which may be expended or added to principal.

Term Endowments are funds which are like true endowment funds, except that all or part of the principal may be used after a stated period of time or the occurrence of a certain event.

Funds Functioning as Endowments (Quasi-Endowments) are created by management with spendable unrestricted current funds. They may be restricted or unrestricted depending on donor specifications. Management may reverse its decision at any time.

**B. Source of Funds**

Gifts and Transfers. Income earned on endowments is not typically revenue to the Endowment Fund. It is revenue to Current Funds in accordance with donor-imposed restrictions. Income from endowments is distributed quarterly by UT System Administration. The majority of it goes into "30" accounts.

**C. Transfers**

Transfers to establish quasi-endowments and transfers to reinvest endowment income are common.

**D. Restrictions**

Endowment Funds accounts are managed by UT System.

**XII. 58 ACCOUNTS - ANNUITY AND LIFE INCOME FUNDS****A. Purpose**

These funds are received by the university under deferred giving agreements. There are four types of deferred giving agreements that qualify the donor for federal income tax benefits: charitable gift annuity contracts, pooled life income funds, charitable remainder unit trusts and charitable remainder annuity trusts. Basically, Annuity and Life Income Funds provide payments to beneficiaries during their lifetimes or for a specific term. The university may use the remaining principal for other purposes, as defined by the donor, upon the death of the beneficiaries. Ultimately, these funds could either be expendable or used as an endowment for restricted or unrestricted purposes. The difference between Annuity Funds and Life Income Funds is that Annuity Funds return a portion of the principal to the beneficiary and payments remain fixed over the life of the contract and Life Income Funds only return the income earned on the fund to the beneficiary so the payments may vary depending on market conditions.

**B. Restrictions**

Annuity and Life Fund accounts are managed by UT System.

**XIII. 87 ACCOUNTS - RETIREMENT OF INDEBTEDNESS****A. Purpose**

This fund group is used to account for the resources used for payments to retire debt incurred for the acquisition or construction of long-lived assets. Payments include principal and interest as well as any fees or charges associated with the debt. UT System manages all long-term debt instruments for the University of Texas System. Debt issues include General Tuition Revenue Bonds, Revenue Financing System (RFS) Bonds, and Permanent University Fund (PUF) Bonds. Proceeds from bond issues are transferred from UT System to component institutions for Board-approved capital projects. Participating components subsequently transfer funds to UT System to cover the debt service requirements on all bond issues except PUF Bonds which are funded from the Available University Fund. Transfers are made from "14"-General Funds, "18"-Service Departments, "19"-Designated, "29"-Auxiliary, and "36"-Plant Funds to fund debt service payments.

**B. Restrictions**

Retirement of Indebtedness Funds are managed by UT System.

**XIV. APPENDIX: BUDGET CATEGORY STANDARDS**

Expenses must be processed against the budget categories listed for each account group.

	<b>14</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>29</b>
Faculty Salaries	01.- Regular Session 03 - Summers				
Teaching Assistants Salaries	02 - Regular Session 04 - Summers				
Faculty Fellowships					
Administrative & Professional Salaries	09	09	09	09	09
Classified Salaries	10	10	10	10	10
Wages	20	20	20	20	20
Fringe Benefits	14	14	14	14	14
Student Scholarships and Fellowships, Tuition and Fees	70	not an allowable expense	70	70	70
Travel	75	75 - if using budgeted categories 51 - if budget group only has a 51 for expenses	75 - if using budgeted categories 51 - if budget group only has a 51 for expenses	75	75 - if using budgeted categories 51 - if budget group only has a 51 for expenses
Computer Rental	59	50/59 - if using budgeted categories 51- if it only has 51 for expenses	50/59 - if using budgeted categories 51- if it only has 51 for expenses	59	50/59 - if using budgeted categories 51- if it only has 51 for expenses
Equipment	80 - 'Special Equip' 50 - All Others	50/80 - if using budgeted categories 51 - if it only has 51 for expenses	50/80 - if using budgeted categories 51 - if it only has 51 for expenses	80 - 'Special Equip' 50 - All Others	50/80 - if using budgeted categories 51 - if it only has 51 for expenses
Consultants	60 - 'Visiting Lectures and Consultants' 50 - All Others	50 - if using budgeted categories 51 - if it only has 51 for expenses	50 - if using budgeted categories 51 - if it only has 51 for expenses	60 - 'Visiting Lectures and Consultants' 50 - All Others	50 - if using budgeted categories 51 - if it only has 51 for expenses
Other Operating Expenses	50	50 - if using budgeted categories 51 - if it only has 51 for expenses	50 - if using budgeted categories 51 - if it only has 51 for expenses	50	50 - if using budgeted categories 51 - if it only has 51 for expenses

	<b>30</b> Expenses must be processed against the following budget categories	<b>36</b> Expenses must be processed against the following budget categories	<b>41</b> Expenses must be processed against the following budget categories
Faculty Salaries	01		
Teaching Assistants Salaries			
Faculty Fellowships	05		
Administrative & Professional Salaries	09 - if using budgeted categories 51 - if it only has a 51 for expenses		09- if using budgeted categories 51 - if it only has a 51 for expenses
Classified Salaries	10- if using budgeted categories 51 - if it only has a 51 for expenses		10- if using budgeted categories 51 - if it only has a 51 for expenses
Wages	20- if using budgeted categories 51 - if it only has a 51 for expenses		20- if using budgeted categories 51 - if it only has a 51 for expenses
Fringe Benefits	14- if using budgeted categories 51 - if it only has a 51 for expenses		14- if using budgeted categories 51 - if it only has a 51 for expenses
Student Scholarships and Fellowships, Tuition and Fees	70	not an allowable expense	70
Travel	75- if using budgeted categories 51 - if it only has a 51 for expenses		51
Computer Rental	50/59- if using budgeted categories 51 - if it only has a 51 for expenses		51
Equipment	50/80 - if using budgeted categories 51 - if it only has a 51 for expenses		51
Consultants	50- if using budgeted categories 51 - if it only has a 51 for expenses		51
Other Operating Expenses	50- if using budgeted categories 51 - if it only has a 51 for expenses		51