

# TAMU Account Summary

Account Range	Account Type	Annual Budget	Beginning FY Balance	Budget Balance at Year- End	Revenue Allowed?	Expense Allowed?	Borrows Budget from TAMU.	Is all revenue automatically available for spending?	Monthly Statement
11nnnn-199999 (Except 16nnnn)	State	Yes	See 1	Carries Forward	No	Yes, except ∇	No	NA	SL
160nnn-164nnn	State	Yes	See 1	Carries Forward	No	Yes, except ∇	No	NA	SL
2nnnnn-23nnnn & 26nnnn-28nnnn (Except 289nnn)	Designated	Yes	See 2	Set to zero	Yes	Yes, except ∇	Yes, must pay back if revenue is not collected by year-end.	No, fiscal request to move from revenue to expense budget pool or set adequate budget at beginning of the fiscal year.	SL & GL
24nnnn	Designated University Authorized Tuition	Yes	See 1	Carries Forward	No	Yes, except ∇	No	NA	SL
25nnnn	Designated Continuing Education	Yes	See 1	Carries Forward	Yes	Yes, except ∇	No	Yes	SL
289nnn	Enhancement Fee Accounts	Yes	See 2	Set to zero	Yes	Yes, except ∇	Yes, must pay back if revenue is not collected by year-end.	No, fiscal request to move from revenue to expense budget pool or set adequate budget at beginning of the fiscal year.	SL & GL
29nnnn	State-AUF	Yes	See 1	Carries Forward	No	Yes, except ∇	No	NA	SL
3nnnnn	Auxiliary	Yes	See 2	Set to zero	Yes	Yes, except ∇	Yes, must pay back if revenue is not collected by year-end.	No, fiscal request to move from revenue to expense budget pool or set adequate budget at beginning of the fiscal year.	SL & GL
4nnnnn	Restricted-Contract/ Grant	No	SL Budget for current year on Screen 34.	Carries Forward	Yes	Yes, except ∇	No	Yes	SL
50nnnn & 51nnnn	Restricted-Gifts	No	See 1	Carries Forward	Yes (gift codes only-0290-0292)	Yes, except ∇	No	Yes	SL
5nnnnn (except 50nnnn & 51nnnn)	Restricted-Miscellaneous	No	See 1	Carries Forward	Yes	Yes, except ∇	No	Yes	SL
6nnnnn	Restricted-Scholarship	No	See 1	Carries Forward	Yes	Yes, except ∇	No	Yes	SL

1 Beginning FY Balance =  $\underbrace{\text{new year budget} + \text{prior year encumbrances} + \text{prior year budget balance available}}$

Screen 599 or sum of budget pools on 23

Screen 34, 13<sup>th</sup> month, prior year, account total for the encumbrances and available columns

2 The Beginning FY Balance is the GL Fund Balance.  $\text{GL Fund Balance} = \text{YTD Begin Fund Balance (subcode 3nnn)} + \text{Transfers In} - \text{Transfers Out} + \text{Actual Revenue} - \text{Actual Expenses}$   
See Screen 18 for the Fund Balance. One must do a Fiscal Request to move money from GL to SL for spending (see note).

Note: A. To calculate what is available to budget to the SL use this formula:

$\underbrace{\text{Fund balance (subcode 3nnn)} - \text{encumbrances (subcode 96nn)}} + \underbrace{\text{revenue budget for current year} - \text{expense in current year}} + \text{or -} \underbrace{\text{transfers to cover current year budget}}$

Screen 18, 13<sup>th</sup> month, YTD Begin Balance Column

Screen 599

Screen 18

∇ 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.*