

TEXAS A&M UNIVERSITY-KINGSVILLE

Summary of Accounts

Account Range	Type of Funds	Purchase Guidelines	Things to Remember	Trans. to Acct Same Fund	Trans. to Acct Diff. Fund	Bal. Carry Forward Between FY
074xxx or 075xxx	Endowments	Donated to the institutions with the stipulation that it be invested and the principal remain intact in perpetuity or for a defined time period.	Interest earned is distributed to the appropriate department quarterly.	No	No	Yes
09xxxx	Agency Funds	Funds held by TAMUK for another entity. Typically held on behalf of students or organizations.	Signature cards must be kept up to date. Cash deposit and withdrawal only.	No	No	Yes
1xxxxx	Education & General (State)	Must follow state guidelines for all purchases. Foreign travel not allowed. Must follow State Travel Management Program.	TAMUK will not use State Funds to pay for foreign travel.	Yes	No	No
12xxxx-137xxx	Education & General (State)	Salaries: 12xxxx (Administrative), 132xxx (Academic), 137xxx (College)		Yes	No	No
140xxx	Education & General	Must be a legitimate expense that relates to the purpose of the account.	(State-THECB Funds)	No	No	No
145xxx	Education & General	Salary cost share	State – Match accounts	No	No	No
148xxx	Education & General	Must be used for staff and faculty salaries.	State – Org Research	Yes	No	No
15xxxx	Education & General	Must be used for staff and faculty salaries.	State – Infrastructure Support Services	Yes	No	No
160010-160299 & 160350	Education & General (State – Special Items)	Must be a legitimate expense that relates to the purpose of the account.	Reported to State (LBB) Quarterly	Yes	No	No
160300-160349	Education & General (State – Research Development Funds)	Must be a legitimate expense that relates to the support of external research.	Expenditures reported annually to the LBB detailing the direct benefit to the state.	Within Same GL	No	Only w/the Biennium (FY18-19)
1609xx	Education & General (State – HEF-Higher Education Fund)	Must be a legitimate expense that relates to the purpose of the account.	Purchases for construction and equipment, including library books. Minimum purchase of \$500.	Within Same GL	No	No
2xxxxx	Designated (Local)	Accounts which are setup for a specific purpose that relates to the education mission of the university Must be a legitimate expense that relates to the purpose of the account. Foreign Travel is allowed with President’s approval.	Prior written approval by the appropriate vice-president or dean is required for foreign travel.	Yes	No	See Below
200001-216000	Designated / Local (Self-supporting)	See Above	Self supporting (i.e. conferences, field trips, study abroad)	Yes	No	Yes
216100-218099	Designated / Local (Budgeted)	See Above	Other Student Fees: 216100-216299 (University Services Fee), 216550-59 (Group Hospital Fee), 216600-09 (Applied Music Fee), 218000-99 (Designated Tuition)	Within Same GL	No	No, closes to reserve account

Account Range	Type of Funds	Purchase Guidelines	Things to Remember	Trans. to Acct in Same Fund	Trans. to Acct in Diff. Fund	Bal. Carry Forward Between FY
209500-209999	Grant Residual	Must follow state guidelines for all purchases.		Yes	No	Yes
22xxxx-26xxxx	Education & General (Local) funded w/ Designated Tuition	22xxxx (Administrative), 232xxx (Academic), 237xxx (College), 25xxxx (Operation & Maintenance), 26xxxx (Academic) Must follow state guidelines for all purchases.	Must be used for student wages and operating budget.	Yes	No	No, closes to reserve account
280500-280999	Indirect Cost (Local - Research)	Chapter 145 of the Education Code applies and the funds shall be expended for projects encouraging research.		Yes	No	Yes
299980-299999	Service Dept. (Local)	Account generates its own income to cover the expenses. Must be a legitimate expense related to the income generating business of the account.	Payments for services are transferred by IDT to these accounts monthly.	Within Same GL	No	Yes
31xxxx	Auxiliary / Local (Budgeted)	Must be a legitimate expense related to the income generating business of the account.	Student Fees: 310xxx-312xxx (Student Service Fees), 314xxx (Rec Sports Fees), 315xxx (Athletics Fees), 317xxx (Parking Fees)	Within Same GL	No	No, closes to reserve account
320000-329990	Auxiliary / Local (Self-supporting)	Account generates its own income to cover the expenses. Must be a legitimate expense related to the income generating business of the account.	Prior written approval by the appropriate vice-president or dean is required for foreign travel.	Yes	No	Yes
33xxxx-34xxxx	Auxiliary / Local (Self-supporting)	Account generates its own income to cover the expenses. Must be a legitimate expense related to the income generating business of the account.	i.e, Housing, Bookstore, Campus Food, MSUB. Prior written approval by the appropriate vice-president or dean is required for foreign travel.	Within Same GL	No	No, closes to reserve account
4xxxxx	Contracts & Grants	Must follow the budget setup for the contract or grant. Must relate back to the purpose of the contract or grant.	40- 41are federal; 44 are state; 46 & 47 accts are generally donation accounts or non-grant accounts (NG) All of the expenditures need to be routed to Post Award for approval prior to disbursement.	No	No	Yes
5xxxxx	Contracts & Grants	Must follow the budget setup for the contract or grant. Must relate back to the purpose of the contract or grant.	50-53 accts are federal; 54-56 state; 57 private; All of the expenditures need to be routed to Post Award for approval prior to disbursement.	No	No	Yes
6xxxxx	Scholarship & Fellowships	Must be a scholarship or fellowship payment.		No	No	Yes
8xxxxx 87xxxx 8805xx 88xxxx	Plant Funds →Hef funds(state) →E&G funds(state) →Des. Or Aux funded	Funds to acquire long-lived assets for the institution, renewal and replacement of property, debt service charges and retirement of debt.	Must be used for the purpose the account was set up for.	No	No	Yes

Applies to All Accounts:

Must follow TAMUK Purchasing guidelines. Must Follow University Guidelines. Must follow State Travel Management Program.

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