

Texas Woman's University

General Ledger Account Structure

*Includes guidelines for utilizing
specific accounts.*



TWU's Account Structure

General Ledger Account

10.100.30.1580.xxxx.00000000

Segment

- 10
- 100
- 30
- 1580
- xxxx (7315, 7299)

- 00000000

Definition

- FUND
- FUNDING SOURCE
- ELEMENT of COST
- DEPARTMENT
- OBJECT CODE (Revenues & Expenses)
- Grant or Project



TWU Fund

10.100.30.1580.xxxx.000000000

What does this mean?

- Categories of monies used to indicate sources of financial resources and the nature of activities financed.
- TWU has 11 different funds.
- Some funds are held in the State Treasury yet reserved solely for TWU's use.
- Other funds are held locally within TWU's bank account.

Funds – The Categories

Fund 10 - Education & General – State Appropriations (funds are held in state treasury)

Fund 11 – Designated – Approved by the Board of Regents for a specific purpose (local funds)

Fund 12 & 14 – Auxiliary - An entity that furnishes a service to students, faculty, or staff and charges a fee directly related to the cost of goods or services. Student Services – Student Life, Athletics, Commuter Services, Student Health Services, Housing, Food Services, Fitness & Recreation (local funds)

Fund 19 – Restricted – By Federal , State, or Local Entities (local funds)



Funds –The Categories

- **Fund 20 - Loan Funds**– Funds derived from gifts, grants, endowments, the federal government, and designated funds to provide loans to students.
- **Fund 30 –Endowments** – Funds donated and restricted under the terms of a legal document for a specified purpose or program.
- **Fund 40, 41, & 42– Plant Funds** - These are used for new construction, renewals and replacements, and debt service.
- **Fund 50 – Agency** – The university acts as custodian of these funds which belong to another entity, not TWU.



Funding Sources

10.100.30.1580.xxxx.000000000

Must identify, *specifically!*



Appropriation – Education & general or HEF?

Fee – what type of fee?

Tuition – undergraduate or graduate?

Gift - private donor or a foundation?

Grant – federal or state?

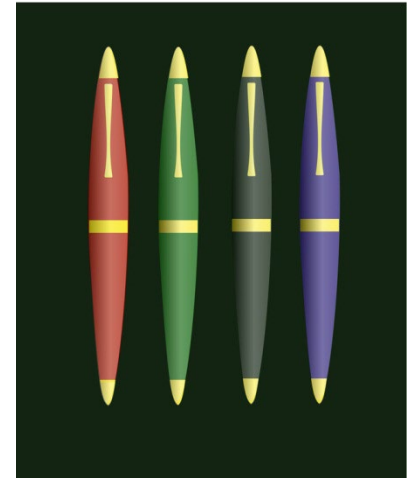
Funding Source – Examples

Fund 10

- 100 – Appropriations
- 126 – Lab fees
- 150 – Higher Education Funds (HEF)
- 177 – Research Development Funds

Fund 11

- 400 – Locally generated revenues
- 410 – Designated Tuition
- 411 – Designated Surcharge (Differential Tuition)
- 419 – Instructional Enhancement Fees
- 425 – Program Fees
- 890 – Investment Income (Discretionary accts)



Funding Source – Examples

Fund 12 & 14

- 432 – Medical Service Fees
- 434 – Student Service Fees
- 436 – Fitness & Recreation Fees

Fund 19

- 301 – State Grants
- 330 – Federal Grants
- 350 – Private Grants
- 370 – Indirect Costs
- 600 - Contributions & Gifts



Element of Cost (3rd segment)

10.100.**30**.1580.xxxx.000000000

- 05 - Instruction
- 10 – Research
- 20 – Academic Support
- 25 – Student Services
- 30- Institutional Support
- 45 – Auxiliary Enterprises
- 55 - Library

Department (4th segment)

10.100.30.**1580**.x.00000000

- Four digit code identifies the department and other specialty areas within a department if needed.
 - 2402 – Utilities State – Denton
 - 2403 – Utilities State – Dallas
 - 2404 – Utilities State – Houston
- 1580 – Procurement Services

Object Code (5th Segment)

10.100.30.1580.**XXXX**.000000000

- Used to identify revenues and expenses.
- Revenue object codes range from **6000-6999**
 - 6115 – Student Fees
 - 6450 – Ticket Sales
 - 6800 – Donations
- Expense object codes range from **7000-8999**
 - 7015– Staff Salaries
 - 7300 – Consumables

Grant Project (6th segment)

10.100.30.1580.xxxx.**00000000**

- Used only on accounts that require such identification.
- The majority of accounts have 00000000, which is basically a place holder, no specific definition.
- Primarily used for grant accounts where the sequence of numbers has a unique logic based upon the type of grant.

Common Accounts

10.100... State Appropriations (salaries & benefits)

11.410... Designated Operating Accounts

11.411... Designated Surcharge (Differential Tuition)

11.425... Program Fee Accounts

12.434... Student Services

14.480... Residence Hall Revenues

19.301... State Grants

19.330... Federal Grants

19.350... Private Grants



Designated Operating & Surcharge – (11.410 & 11.411)

Spending Guidelines

Allowed

- Accreditation Expenses
- Advertising
- Building-Maint/Repairs
- Computer Equipment
- Contracted Services
- Copiers
- Memberships & Dues
- Equipment
- Faculty Reference Materials
- Fees
- Food & Refreshments
- Furniture
- Gratuities
- Printing
- Professional Services

- Promotional Items
- Salaries & Wages
- Supplies
- Telecommunications
- Training/Registration Fees
- Travel
- Uniforms

Not Allowed

- Alcohol
- Awards
- Contributions/donations
- Flowers - Congratulatory or Condolences
- Gifts
- Tuition

Program Fees (11.425...)

Spending Guidelines

Allowed

- Accreditation Expenses
- Computer Equipment
- Contracted Services
- Copiers
- Memberships & Dues
- Equipment
- Fees
- Printing
- Professional Services
- Salaries & Wages (see limits)
- Supplies
- Training/Registration Fees
- Travel (see limits)

Not Allowed

- Advertising
- Alcohol
- Awards
- Building-Maint/Repairs
- Contributions/donations
- Faculty Reference Materials
- Flowers - Congratulations or Condolence)
- Food & Refreshments
- Furniture
- Gifts
- Gratuities
- Promotional Items
- Telecommunications
- Tuition
- Uniforms

HEF Funds – Higher Education Funds

Must be used for:

- Acquiring land
 - Major repair of buildings
 - **Acquisition of capital equipment**
 - Library books and materials
-
- May not be used for student housing, intercollegiate athletics or auxiliary enterprises.



Other Accounts

- **10.126 – Lab Fees** - used to purchase materials and supplies for labs.
- **10.177 – Research Development Funds** – used to promote increased research capacity at general academic teaching institutions.
- **11.400 – Locally generated revenues.** Similar to Discretionary Gift Accounts.
- **19.350 – Discretionary Gift Accounts**



Budget Manager Detail Report

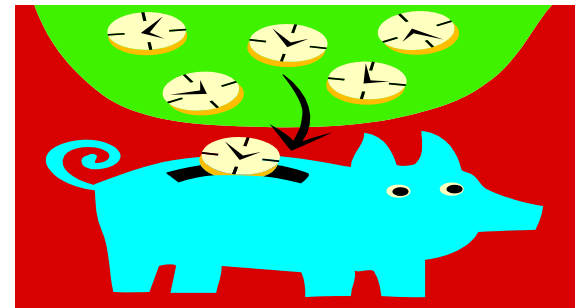
- [Home - Report Manager](#)

<https://sqlreports.twu.edu/Reports/Pages/Folder.aspx>



Fees posted to Accounts?

- Program Fees – Deposited monthly on the 15th.
- Designated Surcharges (Differential tuition) – posted REAL-time.
- Lab Fees – posted REAL-time.



Special Considerations

- For managing your departmental money

Anticipate

Eliminate

Utilize



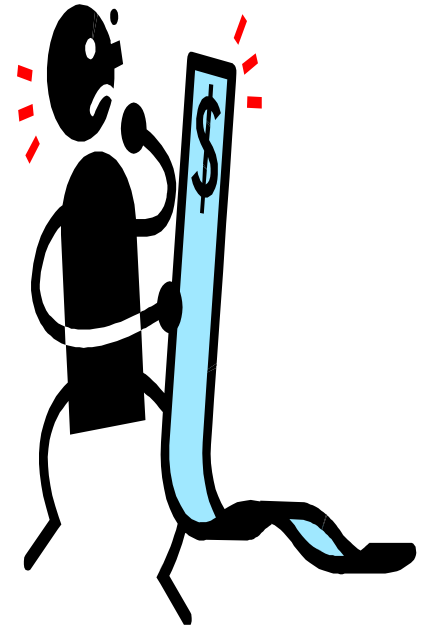
Anticipate

- Money that will not be encumbered
 - Travel Expenses
 - Procurement Card Expenses
 - Guest Lecturer Fees
 - Membership Fees
 - Check Request Payment



Eliminate

- Encumbered purchase orders
- End of year frenzied spending
- Unnecessary expenses



Utilize

- Cooperative purchasing power
- Combined/collaborative purchasing power
- The procurement team



Questions?

Contact the Budget Office

940-898-3505

