



Annual Budget – Business Rules for Budgeting

Acct Class	Acct Range	Beginning Balance	Revenues	Transfers In	Transfers Out	Expenses	Ending Balance	Feed to Acct
Educational & General Revenues	100001-100810	No	Only in Central University Accts	No	Only to 1xxxxx	No	No	Yes
Educational & General Expenses	120000-199999	No	No	Only between E&G accounts	Only between E&G accounts	Yes	No	Yes
Other Designated (except below)	220xxx-222999	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Indirect Cost (IDC)	225000-225999	No ¹	Only in Sponsored Research Accts	Only between IDC accounts	Only between IDC accounts	Yes	No	Yes
University Services Fees	209000-209099	No	Only in Rev Account (209000)	Only between USF accounts	Only between USF accounts	Yes	No	Yes
Designated Tuition Revenue	200001-200005	No	Only in Central University Accts	No	Only to 220xxx or 223xxx;	No	No	Yes
Designated Tuition Expense	218000-218999	No	No	Only between DT accounts	Only between DT accounts	Yes	No	Yes
Conference & Short Courses	230xxx-230099	Yes	Yes	Yes	Yes	Yes	Yes	No
Designated Service Departments (AFR Fund Group 21-29)	270000 - 279999	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Course Fees (E-Book)	231100	Yes	Yes	No	Only to 231100	Yes	Yes	Yes

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Auxiliary	3xxxxx	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Restricted	4xxxxx - 699999	No	Yes	Only within Fund Group	Only within Fund Group	Yes	No	No

1 – If beginning or ending balance is budgeted, acct must be set to “No Feed”