



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 1 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

A. Purpose

The purpose of this policy is to define and identify General Ledger objects used in accounting entries at The University of Texas-Pan American.

B. Persons Affected

This policy applies to department administrators.

C. Policy

The policy of the University is that department administrators are familiar with General Ledger objects used in accounting entries at the University.

D. Definitions

1. *General Ledger (GL) Object.* The fifth segment in the account string. A five-digit number which appears with every accounting entry for the purpose of defining the objective of the transaction.
2. *Expenditure Types.* An implementation-defined classification that is assigned to each expenditure item. Expenditure types are grouped into cost groups (expenditure categories) and revenue groups (revenue categories).

GL Object Range	Category
10000	Assets
20000	Liabilities
30000	Fund Balances
40000	Revenue
50000	Expense

The precise meaning of the complete five-digit GL Object and their meaning is presented as follows:



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 2 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

GL Object Code	Description
11100	CASH AND CASH EQUIVALENTS
11101	Operating Cash
11102	Operating Cash Clearing
11105	Dreyfus Money Market
11106	STF Clearing
11110	Payroll Cash
11115	Cash in Transit
11140	CASH IN STATE TREASURY
11141	Cash in State Treasury
11142	Appropriation Fund 0226
11143	Revenues Fund 0226
11144	Transfers Fund 0226
11145	Disbursements Fund 0226
11146	Lapses Fund 0226
11147	Balance Forward Fund 0226
11160	PETTY CASH
11161	PC Student Union
11162	PC Payments and Collections
11163	PC Bookstore
11164	PC Bookstore Refund
11165	PC University Police
11166	PC Mail Service
11167	PC Athletic Department
11168	PC Library
11169	PC University Center
11170	PC Student Health
11171	PC Drama
11172	PC Communications
11173	PC UTPA Press
11174	PC Current Resource Center
11175	PC Dorm Vending Machines
	BALANCE IN STATE
11200	APPROPRIATION
11201	Cash Balance in State Appro
11205	Balance Forward Fund 0001
11210	Appropriation Fund 0001
11215	Transfers Fund 0001
11220	Disbursements Fund 0001
11225	Lapses Fund 0001
11230	St Appropriation Reduct F001



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 3 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

11300	ACCOUNTS RECEIVABLES
11301	FEDERAL RECEIVABLES
11302	AR Fed Pell
11303	AR Fed SEOG
11304	AR FED Work Study
11305	AR Grant Award
11306	Unbilled Receivable Restricted
11307	AR Fed Academic
11308	AR Fed SMART
11350	STUDENT RECEIVABLES
11351	AR Student Union Fee
11352	AR Grad Tuition
11353	AR Students
11354	AR Student Tuition
11355	AR Student Tuit Desg
11356	AR Student SSF
11357	AR Student Delin Tui
11358	AR Student Delin Tuit Desg
11359	AR Student Delin SSF
11360	AR Registration
11361	AR Cash Items
11362	AR Intl Student Fee
11363	AR Bookstore Regis
11364	AR Housing Room
11365	AR Meal Contract
11366	AR Computer Access Fee
11367	AR Transcript Catalog
11368	AR Parking Permits
11369	AR Weekend MBA
11370	AR Library Tech Fee
11371	AR Orientation Fee
11372	AR Field Placement Fee
11373	AR Returned Checks
11374	AR EML Process Fee
11375	AR TGSL
11376	AR Early Grad
11377	AR Medical Service Fee
11378	AR Educational Aide
11379	AR TX Tomorrow Fund
11380	AR Dist Learning
11381	AR 1 9 Instl Contri
11382	AR Set Aside



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 4 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

11383	AR Student Pell
11384	AR Nursing Loan
11385	AR Course Special Fee
11386	AR TASP Lab Fee
11387	AR AFDC
11388	AR Restricted Fed
11389	AR Restrict State
11390	AR Restrict Private
11391	AR Outside School
11392	AR Univ Scholars
11393	AR ROTC
11394	AR Misc 3rd Party
11395	AR College Fee
11396	AR Sales Tax
11397	AR TX National Guard
11398	AR General Property Deposit
11399	AR Other Graduate Fees
11400	AR Teacher Application Fees
11401	AR EG Scholarship CI
11402	AR 5th Year Accounting
11403	AR Intl Med Ins
11404	AR PELL Grant CI
11405	AR SEOG CI
11406	AR Perkins CI
11407	AR Hin Hazelwood CI
11408	AR Emergency Loan CI
11409	AR TPEG Grant CI
11410	AR TPEG State CI
11411	AR PAU Loan CI
11412	AR TEC Cash Item
11413	AR Vet Rehab CI
11414	AR Texas Rehab CI
11415	AR TUI Waiver CI
11416	AR Agency CI
11417	AR Agency Scholarship CI
11418	AR AES NP Scholarship CI
11419	AR Restricted Scholarship CI
11420	AR Designated Scholarship CI
11421	AR Concurrent Enrollment
11422	AR Nursing
11423	AR Acad Advisement Fee
11424	AR Dev Class Repeat Fee



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 5 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

11425	BR Posting Clearing
11426	BR Cash Clearing
11598	AR Clearing
11599	Allow for Doubtful Student AR
11600	INTEREST AND DIVIDENDS
11601	AR Interest
11602	AR STIF at UT System
11650	CONTRIBUTION RECEIVABLES
11651	Gift Pledge Receivable Current
11652	Allowance Gift Pledge Current
11653	Gift Pledge Rcvble Non Current
11654	Allow Gift Pledge Non Current
11660	OTHER RECEIVABLES
11661	AR St Compt Retirement Match
11662	AR Instl Share ORP
11663	AR Bookstore Dept
11664	AR Departmental Control
11665	AR General
11666	AR DSL
11667	Suspense
11668	Interest Clearing
11669	AR Writeoff Clearing
11670	FICA Contribution
11671	Insurance
11672	Dorm Resident Assist
11675	Reimbursement Due from State
11676	ADS Clearing Account
11677	Sys Interest Reserve
11678	TRS Match Clearing
11999	Allow Doubtful Other AR
12000	Due from other Funds
12005	Due from System Administration
12010	Due from Other Agencies
12015	Prepaid Expense
12100	Inventories
12101	Receiving Accrual
12200	LOANS AND CONTRACTS CURRENT LOANS AND CONTRACTS
12201	CONTRACTS
12202	AR Collection Agency Current
12203	NR Current Loans
12204	NR DSL Direct



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 6 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

12205	NR Emergency Loan
12206	NR Bing Crosby
12207	NR Coop
12208	NR Klinck
12209	NR PAU Stud Loan
12210	NR S Dominguez
12211	NR International
12212	NR Pollard
12213	NR P R Garcia
12214	NR Cancellation Assignment
12215	NR Cancellation Bankruptcy
12216	NR Cancellation Death
12217	NR Cancellation Default
12218	NR Cancellation Disability
12219	NR Cancellation De 15 Pct
12220	NR Cancellation De 20 Pct
12221	NR Cancellation De 30 Pct
12222	NR Cancellation Di 15 Pct
12223	NR Cancellation Di 20 Pct
12224	NR Cancellation Di 30 Pct
12225	NR Cancellation P 15 Pct
12226	NR Cancellation P 20 Pct
12227	NR Cancellation P 30 Pct
12228	NR Cancellation Military
12229	NR Principal Paid
12299	Current Allow Doubtful Accts NON CURR LOANS AND CONTRACTS
12300	
12301	AR Collection Agn Non Current
12302	NR Non Current Loans
12303	NR NDSL Defense Non Current
12304	NR Nursing Non Current
12305	NR Leadership Loan
12399	Non Curr Allow Doubtful Accts
12400	INVESTMENTS
12401	SHORT TERM INVESTMENTS
12402	Short Term Investments
12440	LONG TERM INVESTMENTS
12441	STIF Investment Mellon
12442	Allowance For Mrkt Adj STIF
12443	Invest Equity Index
12444	Allow For Mrkt Adj Equity Fund



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 7 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

12445	Endowments held Locally
12446	ITF Investment
12447	Allowance MV ITF
12470	LT INVSTMNTS AT UT SYSTEM
12471	Endowments at UT System
12472	Allow For Mrkt Adj Endowments
12500	CAPITAL ASSETS
12501	Capital Purchases Clearing
12502	CIP Clearing
12510	Land
12515	Land Improvements
12520	Infrastructure
12525	Facilities and Other Improv
12530	Buildings
12531	Buildings (Non-capital)
12535	Equipment
12536	Controlled Equipment
12540	Library Books
12542	Vehicles
12545	Construction In Progress
12550	Surplus
12556	Asset Clearing
12560	Other Assets Non Depreciable
12565	Other Assets
12600	ACCUMULATED DEPRECIATION
12601	Acc Depre Infrastructure
12602	Acc Depre Facil Other Improv
12603	Acc Depre Buildings
12604	Acc Depre Equipment
12605	Acc Depre Vehicles Aircrafts
12606	Acc Depre Other Assets
12607	Non Depre Categories Clear
12608	Acc Depre Library Books
12609	Non Depre Controlled Equipment
12610	Deferred Depreciation Reserve
12611	Non-Depre Buildings
	ACCTS PAYABLE AND ACCRUED
21000	LIAB
21001	Accounts Payable
21002	Payables Clearing
21003	Retainage Payable
21004	AP Student



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 8 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

21005	Unapplied Cash
21006	Unapplied Fin Aid
21007	Unapplied Con Enrollment
21008	Unapplied Stud Balance
21009	AP Work Study
21010	AP SEOG
21011	AP Bookstore
21012	Miscellaneous Payables
21013	Accrued Payroll
21014	Accrued Interest
21015	Accruals Other
21016	Allo Loss Sys Pool
21100	Misc Transaction Clearing
21101	CORE PA/GMS Clearing
21102	Indirect Cost Clearing
21105	Expenses Report Liability
21110	Payroll Suspense
21115	Labor Cost Clearing
21120	Employer Cost Clearing
21200	Promise Foundation
21205	Promise UTPA
21210	Parking Permits
21300	US Savings Bonds Series I
21305	Federal Bonds
21400	FICA and FICA Medicare
21405	FIT
21410	Federal WH Foreign
21420	IRS Tax Levies
21425	Bankruptcy
21500	Child Support
21505	Student Loan
21510	TSEU Dues
21515	SECC Contributions
21520	Texas Tomorrow
21525	Edinburg Teachers CR Union
21530	UT Flex
21700	ORP Valic
21705	TSA Valic
21710	UTSaver
21715	UTSaver 457 Loan
21750	Teachers Retirement Program
21800	Unemployment Comp Insurance



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 9 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

21801	Workers Comp Insurance
21805	INS Medical
21809	Premium Sharing
21810	INS Dental
21815	INS Life
21820	INS AD and D
21825	INS Long Term Disability
21830	INS Short Term Disability
21835	INS Vision Care
21840	INS Long Term Care
21845	INS TX Protects
21880	INS Retiree
21990	Direct Deposit
21995	Net Pay
22500	SALES TAX PAYABLE
22501	Sales Tax Bookstore
22502	Sales Tax CRC
22503	Sales Tax Surplus
22504	Sales Tax Catalogs
22505	Sales Tax Board
22506	Sales Tax Other
22507	Sales Tax Student Health
22508	Sales Tax Telesys
22509	Sales Tax Athletics
22510	Sales Tax Student Union
22700	Due to Other Funds
22701	Due to Other Agencies
22702	Due to System
22710	Unearned Revenue Restricted
22800	DEFERRED REVENUE
22801	Deferred Revenue General
22802	Deferred Revenue Registration
22899	OTHER CURRENT LIABILITIES
22900	GPD Deposits
22901	Residence Hall Deposit
22902	Refrigerator Rent Deposit
22903	Lib Public Pat Dep
22904	Lib Grad Key Dep
22905	Apartment Deposit
22906	AR Deposits on Account
23000	EMPLOYEES COMPENSABLE LEAVE



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 10 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

23001	Emplys Compens Leave Current
23002	Emplys Compens Leave Non Curr
24000	NOTES PAYABLE
24001	Notes Payable Current
24002	Notes Payable Non Current
24003	BONDS PAYABLE
24004	Bonds Payable Current
24005	Bonds Payable Non Current
31800	Net Assets Fund Balance
31850	Net Assets Closing
31900	Encumbrance Control
40000	REVENUE POOL
40001	Revenue Budget
40002	STUDENT TUITION AND FEES
40005	TUITION AND FEES
40010	Tuition Res Und Grad Fall
40011	Tuition Res Graduate Fall
40012	Tuition Non Res Und Grad Fall
40013	Tuition Non Res Graduate Fall
40014	Tuition Spring Res Under Grad
40015	Tuition Spring Res Graduate
40016	Tuition Spring Non Res Und Grd
40017	Tuition Spring Non Res Gradute
40018	Tuition SSI Resident
40019	Tuition SSI Resident Graduate
40020	Tuition SSI Nonresident
40021	Tuition SSI Nonresident Grad
40022	Tuition SSII Resident
40023	Tuition SSII Resident Graduate
40024	Tuition SSII Nonresident
40025	Tuition SSII Nonresident Grad
40026	Tuition Default Fall Non Res
40027	Tuition Default Spr Non Res
40028	Tuition Default 1st Sum N Res
40029	Tuition Default 2nd Sum N Res
40031	Tuit Default Fall Non Res Grad
40032	Tuit Default Sprg Non Res Grad
40033	Tuit Default SS I Non Res Grad
40034	Tuit Default SSII Non Res Grad
40035	Student Service Fee Fall
40036	Student Service Fee Spring
40037	Student Service Fee SSI



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 11 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

40038	Student Service Fee SSII
40039	Student Union Fee Fall
40040	Student Union Fee Sprg
40041	Student Union Fee SSI
40042	Student Union Fee SSII
40043	Tuition Designated Fall
40044	Tuition Designated Spring
40045	Tuition Designated SS I
40046	Tuition Designated SSII
40047	Internatl Student Fee Fall
40048	Internatl Student Fee Spring
40049	International Student Fee SSI
40050	International Student Fee SSII
40051	Lab Fee Fall
40052	Lab Fee Spring
40053	Lab Fee SSI
40054	Lab Fee SSII
40055	Individual Instruction Fall
40056	Individual Instruction Spring
40057	Individual Instruction SSI
40058	Individual Instruction SSII
40059	Pkg Permit Fall Student
40060	Pkg Permit Spring Student
40061	Pkg Permit SSI Student
40062	Pkg Permit SSII Student
40063	Pkg Permit Replacement Fee
40064	Weekend MBA Physicians Fall
40065	Weekend MBA Physicians Spring
40066	Weekend MBA Physicians SSI
40067	Weekend MBA Physicians SSII
40068	Weekend MBA Deposit Physicians
40069	Excess Credit Hr Fee Fall
40070	Excess Credit Hr Fee Spring
40071	Excess Credit Hr Fee SSI
40072	Excess Credit Hr Fee SSII
40099	Tuition Fee Write off
40800	INCIDENTAL FEES
40801	Field Placement Ins2 Fee Fall
40802	Field Placement Ins2 Fee Sprng
40803	Field Placement Ins2 Fee SSI
40804	Field Placement Ins2 Fee SSII
40805	Medical Serv Fee Fall



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 12 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

40806	Medical Serv Fee Spring
40807	Medical Service Fee SSI
40808	Medical Service Fee SSII
40809	Engineering Student Fee Fall
40810	Engineering Student Fee Sprg
40811	Engineering Student Fee SSI
40812	Engineering Student Fee SSII
40813	Late Registration Fee Fall
40814	Late Registration Fee Spring
40815	Late Registration Fee SSI
40816	Late Registration Fee SSII
40817	Install Fee Fall
40818	Install Late Fall
40819	Install Reinst Fall
40820	Install Fee Spring
40821	Install Late Spring
40822	Install Reinst Spring
40823	Install Fee SSI
40824	Install Late SSI
40825	Install Reinst SSI
40826	Install Fee SSII
40827	Install Late SSII
40828	Install Reinst SSII
40829	Meal Plan Installment Charge
40830	Computer Access Fee Fall
40831	Computer Access Fee Spring
40832	Computer Access Fee SSI
40833	Computer Access Fee SSII
40834	Drop Fee Fall
40835	Drop Fee Spring
40836	Drop Fee SSI
40837	Drop Fee SSII
40838	Registration Fee Fall
40839	Registration Fee Spring
40840	Registration Fee SSI
40841	Registration Fee SSII
40842	Official Transcript
40843	University Catalog
40844	Med Insur Intl Fall
40845	Repatriation Intl Insur Fall
40846	Med Insur Intl Spring
40847	Repatriation Intl Insur Sprg



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 13 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

40848	Med Insur Intl SSI
40849	Repatriation Intl Insur SSI
40850	Med Insur Intl SSII
40851	Repatriation Intl Insur SSII
40852	Weekend MBA Deposit
40853	Weekend MBA Pgm Fees Fall
40854	Weekend MBA Pgm Fees Spring
40855	Weekend MBA Pgm Fees SSI
40856	Weekend MBA Pgm Fees SSII
40857	Library Tech Fee Fall
40858	Library Tech Fee Spring
40859	Library Tech Fee SSI
40860	Library Tech Fee SSII
40861	New Student Fee Fall
40862	New Student Fee Spring
40863	New Student Fee SSI
40864	New Student Fee SSII
40865	Orientation Dep
40866	New Student Fee
40867	Field Placement Ins Fee Fall
40868	Field Placement Ins Fee Sprng
40869	Field Placement Ins Fee SSI
40870	Field Placement Ins Fee SSII
40871	Nurse Practitioner Fee
40872	Emer Loan Processing Fee Fall
40873	Emer Loan Processing Fee Sprg
40874	Emer Loan Processing Fee SSI
40875	Emer Loan Processing Fee SSII
40876	Instrument User Fee Clsc Fall
40877	Instrument User Fee Clsc Sprg
40878	Instrument User Fee Clsc SSI
40879	Instrument User Fee Clsc SSII
40880	Instructional Tech Fee Fall
40881	Instructional Tech Fee Spring
40882	Instructional Tech Fee SSI
40883	Instructional Tech Fee SSII
40884	TASP Fee Fall
40885	TASP Fee Spring
40886	TASP Fee SSI
40887	TASP Fee SSII
40888	Edl Rsrc Equip Fee Fall
40889	Edl Rsrch Equip Fee Spring



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 14 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

40890	Course Fee Chem SSI
40891	Course Fee Chem SSII
40892	Graduate Application Fee
40893	Graduate Transfer Fee
40894	Computer Sci Instruct Fee Fall
40895	Computer Sci Instruct Fee Sprg
40896	Computer Sci Instruct Fee SSI
40897	Computer Sci Instruct Fee SSII
40898	Engineer Ed Tech Fee Fall
40899	Engineering Tech Fee Sprg
40900	Engineer Ed Tech Fee SSI
40901	Engineer Ed Tech Fee SSII
40902	Course Fee Biology Fall
40903	Course Fee Biology Sprg
40904	Course Fee Biology SSI
40905	Course Fee Biology SSII
40906	Distance Learn UT Tele Fall
40907	Distance Learn UT Tele Sprg
40908	Distance Learn UT Tele SSI
40909	Distance Learn UT Tele SSII
40910	Technology Fee Bus Adm Fall
40911	Technology Fee Bus Adm Sprg
40912	Technology Fee Bus Adm SSI
40913	Technology Fee Bus Adm SSII
40914	Application Fee COE Fall
40915	Application Fee COE Sprg
40916	Application Fee COE SSI
40917	Application Fee COE SSII
40918	Technology Fee CSE Fall
40919	Technology Fee CSE Sprg
40920	Technology Fee CSE SSI
40921	Technology Fee CSE SSII
40922	Nursing Testing Fee Fall
40923	Nursing Testing Fee Sprg
40924	Nursing Testing Fee SSI
40925	Nursing Testing Fee SSII
40926	Course Fee Occ Therapy Fall
40927	Course Fee Occ Therapy Spring
40928	Course Fee Occ Therapy SSI
40929	Course Fee Occ Therapy SSII
40930	Instrument User Fee Mus Fall
40931	Instrument User Fee Mus Spring



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 15 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

40932	Instrument User Fee Mus SSI
40933	Instrument User Fee Mus SSII
40934	TASP Advisement Fee Fall
40935	TASP Advisement Fee Spring
40936	TASP Advisement Fee SSI
40937	TASP Advisement Fee SSII
40938	Course Fee Dietetics Fall
40939	Course Fee Dietetics Spring
40940	Course Fee Dietetics SSI
40941	Course Fee Dietetics SSII
40942	CS Instr Fee Fall
40943	CS Instr Fee Spring
40944	CS Instr Fee SSI
40945	CS Instr Fee SSII
40946	Technology Fee Math Fall
40947	Technology Fee Math Spring
40948	Technology Fee Math SSI
40949	Technology Fee Math SSII
40950	Course Fee Engr Fall
40951	Course Fee Engr Spring
40952	Course Fee Engr SSI
40953	Course Fee Engr SSII
40954	Late Payment Fee Fall
40955	Late Payment Fee Spring
40956	Late Payment Fee SSI
40957	Late Payment Fee SSII
40958	Audit Fee
40959	Nursing Education Student Test
40960	International Programs
40961	LRC Locker Fee
40962	Certification Fee
40963	Library Graduate Locker
40964	International Busines Doct
40965	Graduate Thesis Binding Fee
40966	Library Misc Income
40967	Library Lost Books
40968	Library Late Fees and Fines
40969	Med Insur Intl Spouse
40970	Med Insur Intl Dependent
40971	Institutional Testing
40972	Alternative Certification Prgm
40973	Installment Reinstatement Fee



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 16 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

40974	Telesys Access Fee
40975	Graduate Admission App Fee
40976	Optical Mixed Media Fee
40977	Coop Pharmacy Prgm Appl Fee
40978	Return Check Fees
40979	Student ID Replace
40980	Uni Cntr Stu Development Fee
40981	Developmental Course Fee Fall
40982	Developmental Course Fee Spring
40983	Developmental Course Fee SSI
40984	Developmental Course Fee SSII
40985	Threepeat Fee Fall
40986	Threepeat Fee Spring
40987	Threepeat Fee SSI
40988	Threepeat Fee SSII
40989	Academic Advise Fee Fall
40990	Academic Advise Fee Spring
40991	Academic Advise Fee SSI
40992	Academic Advise Fee SSII
40993	Course Fee Nursing Fall
40994	Course Fee Nursing Spring
40995	Course Fee Nursing SSI
40996	Course Fee Nursing SSII
40997	Course Fee Kinesiology Fall
40998	Course Fee Kinesiology Spring
40999	Course Fee Kinesiology SSI
41000	Course Fee Kinesiology SSII
41001	Course Fee Communication Fall
41002	Course Fee Communication Spring
41003	Course Fee Communication SSI
41004	Course Fee Communication SSII
41005	Course Fee Clinical Fall
41006	Course Fee Clinical Spring
41007	Course Fee Clinical SSI
41008	Course Fee Clinical SSII
41009	Utility Fee Fall
41010	Utility Fee Spring
41011	Utility Fee SSI
41012	Utility Fee SSII
41013	Int'l Stu Service Fee Fall
41014	Int'l Stu Service Fee Spring
41015	Int'l Stu Service Fee SSI



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 17 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

41016	Int'l Stu Service Fee SSII
41017	Field Experience-SWork Fall
41018	Field Experience-SWork Spring
41019	Field Experience-SWork SSI
41020	Field Experience-SWork SSII
41021	Field Experience-COE Fall
41022	Field Experience-COE Spring
41023	Field Experience-COE SSI
41024	Field Experience-COE SSII
41025	Field Experience-Rehab Fall
41026	Field Experience-Rehab Spring
41027	Field Experience-Rehab SSI
41028	Field Experience-Rehab SSII
41029	Unity Hall Dorm Fee Fall
41030	Unity Hall Dorm Fee Spring
41031	Unity Hall Dorm Fee SSI
41032	Unity Hall Dorm Fee SSII
41033	Unity Hall Dorm Fee Misc
41995	Revenue Restatement
41996	Tuition Rebate
41997	Tuition Waviers
41998	Other Fees
41999	Tuition Discounts Allow
	FEDERAL SPONSORED
	PROGRAMS
42000	Overhead Income
42001	Indirect Cost Fed
42002	Grant Contract Federal
42003	Grant Contr Reduct
42004	FED SPND PRGMS PASS THR ST
	AGEN
42100	Indirect Cost Fed Pass Thru
42101	Fed Pass Thru Grants
42102	STATE SPONSORED PROGRAMS
42200	Indirect Cost State
42201	Grant Contract State
42202	Grant Reduction State
42203	ST SPND PRGMS PASS THR ST
	AGEN
42300	St Grants Pass Thru
42301	Indirect Cost St Pass Thru
42302	LOCAL SPONSORED PROGRAMS
42400	



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 18 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

42401	Indirect Cost Local
42402	Grant Contract Local
42403	Grant Reduction Local
	PRIVATE SPONSORED
42500	PROGRAMS
42501	Indirect Cost Private
42502	Grant Contract Private
42503	Grant Reduction Private
	SALE SERV EDUCATIONAL
43000	ACTIVITY
43005	Cont Ed Tuition
43010	Permit Staff
43015	Summer Conferences
43020	Summer Camps
43025	Advertising Sales
43030	Ticket Sales Designated
43035	Corp Sponsorship
43040	Quick Copy Revenue
43045	K Distrib Board
43046	K Distrib Cater
43047	K Distrib Other
43050	ELI Prior Year
43055	ELI Fall 2 Intensive
43056	ELI Fall Even
43057	ELI Fall Odd
43065	ELI Spr 1 Intensive
43066	ELI Spr 2 Intensive
43070	ELI Sum 1 Intensive
43075	ELI Sum 2 Intensive
43076	ELI Sum Weekend
43080	Campus Catering
43085	Admin Cost
43095	BV Board Fall
43096	BV Board Spring
43097	BV Board SSI
43098	BV Board SSII
43100	TRH Meal Plan Fall
43101	TRH Meal Plan Spring
43102	TRH Meal Plan SSI
43103	TRH Meal Plan SSII
43114	WRH Meal Plan Fall
43115	WRH Meal Plan Spring



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 19 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

43116	WRH Meal Plan SSI
43117	WRH Meal Plan SSII
43199	Other Revenue Designated
43650	Legacy IDT Revenue
43699	Revenue Clearing DO NOT USE
43700	AUXILIARY ENTERPRISES
43705	Student Id Replace
43715	Bookstore Fines
43720	PD Fees Fines Fall
43721	PD Fees Fines Sprg
43722	PD Fees Fines 1ss
43723	PD Fees Fines 2ss
43724	PD Emblems
43729	Rental of Facilities AES
43740	Ticket Sales
43745	Program Sales
43755	Gurantees
43760	Textbook Rental
43765	NCAA Conf Income
43770	Bookstore New Books
43772	Bookstore Used Books
43773	Bookstore Refrnce Bks
43775	Bookstore Comp Equip
43779	Bookstore Gift Certificates
43782	Bookstore Supplies
43784	Bookstore Miscell
43785	Bookstore Refunds Misc
43786	Bookstore Apparel
43787	Bookstore Refunds Apparel
43788	Bookstore Gift Items
43789	Bookstore Refunds Gift Items
43791	Bookstore Grad Sales
43792	Bookstore Refunds Grad
43800	Vending Commissions
43805	Other Commissions
43810	Refundable Deposit
43815	Deposit Forfeit
43820	TRH Board Fall
43821	TRH Board Spring
43822	TRH Board SSI
43823	TRH Board SSII
43824	TRH Misc



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 20 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

43830	WRH Board Fall
43831	WRH Board Spring
43832	WRH Board SSI
43833	WRH Board SSII
43834	WRH Misc
43840	BV Room Charge Fall
43841	BV Room Charge Spring
43842	BV Room Charge SSI
43843	BV Room Charge SSII
43850	Dorm Refundable Deposit
43855	Dorm Service Charge
43860	BV Misc
43865	Shuttle Service Revenue
43899	Other Revenue Auxiliary
44000	OTHER OPERATING REVENUE
44001	Admin Fees Loans
44002	Late Payment Fee
44004	Rental of Facilities EG
44005	BV Late Fees
44006	Inventory Adjustment
44050	Other Revenue EG
44055	Other Revenue Desg
44060	Other Revenue Restricted
44099	Other Revenue Loans
44100	St Appropriations
44101	St Appro Reduction
44140	HEAF Allocation
44165	Gift Income
44170	Nonexch Grant Fed St Local
44200	INVESTMENT INCOME
44201	Royalty Income
44202	Money Mrkt DDA Interest
44203	Interest State Treasury
44204	Intrst Equity Indx Fund
44205	Stif Inv Income
44206	Interest Cml Paper
44207	DDA Analysis Charge
44208	Realized Gain
44209	Realized Loss
44210	Endowmnt Income
44211	ITF Investment Income
44300	NET INC DECR IN FAIR VALUE



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 21 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

44301	Unrealized Gain
44302	Unrealized Loss
44320	Gain Loss Sale of Captl Assets
44340	NON OPER OTHER REVENUES
44350	State Appropriation Lapses
44355	Non Oper Rental of Facilities
44360	Other Revenue Unexpended Plant
44365	Capital Gifts
44370	Extraordinary Items
44500	TRANSFER TO SYSTEM DEBT MAND
44502	Tuit Rev Bond Trans Prin
44503	Tuit Rev Bond Trans Int
44550	TRANSFER TO FR UT SYS NON MAND
44551	Trans Fr To Sys Nonmand
44552	Reimb from 3rd Party
44553	HEAF Bond Proceed Interest
44554	STBI Interest
44555	Tuition Bond Proceed Interest
44556	LTF Distribution
44560	NonMandatory Transfr Component
44600	Transfers In Intrafund
44620	TRANSFERS BETWEEN FUNDS
44621	TPEG Tuition Transfer
44622	Emergency Loan Tuition Trnsfr
44623	Transfer from SSF Reserve
44624	Trnsfr from Tuition Designated
44625	Transfer from HEAF
44626	Transfer In Interfund
44700	Transfer from Other St Agency
51000	SALARIES AND WAGES
51001	Salaries
51005	LD Expense Suspense
51101	Wages
52001	Employee Benefits
53000	OPERATING BUDGET POOL
53001	Operating Budget
53005	Materials and Supplies
53010	Utilities
53015	Repairs and Maintenance
53020	Rental and Leases



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 22 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

53025	Printing and Reproduction
53030	Telecommunications
53035	Contracted Services
53040	Operating Student Services
53045	Bad Debt Expense
53050	Other Operating Expenses
53055	Professional Fees and Services
53060	Settlement of Claims
53065	State Grant Pass Through
53070	Federal Pass Through
53073	Indirect Cost
53075	State Wide Cost Allocation
53080	Retainage
53400	Trnsfrs to UT System Mandatory
53405	Interest on Bonds
53410	Principal on Bonds
53415	Trnsfrs to UT Sys Non Mand
53420	Reclassify to Other Components
53425	Transfers Out Intrafund
53430	Transfers Out Interfund
53500	Reclass Capital Asset Purchase
53505	Depr Exp Buildings and Imp
53510	Depr Exp Facilities and Imp
53515	Depr Exp Infrastructure
53520	Depr Exp Personal Property
53521	Depr Exp Library Books
53525	Depr Exp Other Assets
53527	Depr Exp Vehicles
53530	Bonus Expense Capital
53535	Non Depr Categories Clear
53536	Non Depr Controlled Equipment
53537	Non-Depr Buildings
54001	Books
55001	Scholarships
56001	Restatements
57001	Travel
58001	Capital Outlay
59001	Cost of Goods Sold
60000	All Other Expenses Summary



Handbook of Operating Procedures

Section: 8.6.5
 Originally Approved: 10/05/1990
 Last Amended: 08/30/2007
 Last Reviewed:
 Page: 23 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

GMS E-Type	Expenditure Category
Accrued Vacation	SALARIES
Admin and Collection Costs	OPERATING
Admin and Professional	SALARIES
Advertising Services	OPERATING
Agency ORP 1.19	EMPLOYEE BENEFITS
Agency ORP 1.31	EMPLOYEE BENEFITS
Agency ORP 10 Pct	EMPLOYEE BENEFITS
Agency ORP 5 Pct	EMPLOYEE BENEFITS
Allowance Doubtful Loan	OPERATING
Arch Engineering Services	OPERATING
Arch Engineering Srv Capital	CAPITAL OUTLAY
Art Artifacts	OPERATING
Assistantships	SALARIES
Athletic Officiating Services	OPERATING
Auto Allowance Salary	SALARIES
Awards	OPERATING
Bad Debt Expense	OPERATING
Books Cd Database Sub	BOOKS
Books Prerec Ref Materials	BOOKS
Books Ref Materials Capital	CAPITAL OUTLAY
Books Subs Non Permanent	BOOKS
Books Subs Non Permanent Oper	OPERATING
Books Subscriptions Permanent	OPERATING
Books Videos	CAPITAL OUTLAY
Building Improvements	CAPITAL OUTLAY
Buildings	CAPITAL OUTLAY
Business Expense Reimbursement	OPERATING
Cafeteria Contract	OPERATING
Cancellation Other Costs	OPERATING
Chemicals and Gases	OPERATING
Classified	SALARIES
Cleaning Services	OPERATING
Collection Service Loans	OPERATING
College Work Study	WAGES
Communication Services	OPERATING
Computer Equipment Capital	CAPITAL OUTLAY
Computer Equipment Controlled	OPERATING
Computer Equipment Expensed	OPERATING
Computer Parts Expensed	OPERATING
Computer Programming Services	OPERATING
Computer Services	OPERATING



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 24 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

Computer Software Capital	CAPITAL OUTLAY
Computer Software Expensed	OPERATING
Cons Imp Grounds and Land	OPERATING
Constr In Prog Equipment	CAPITAL OUTLAY
Constr in Prog Real Property	CAPITAL OUTLAY
Consultant Services Oper	OPERATING
Consumables	OPERATING
Direct Wage	WAGES
Educl Training Services Oper	OPERATING
Electricity	OPERATING
Employee Awards	SALARIES
Employee Bonds	OPERATING
Employee Relocation	OPERATING
Employers Contri ORP	EMPLOYEE BENEFITS
Employers Contri TRS	EMPLOYEE BENEFITS
Employers FICA Match	EMPLOYEE BENEFITS
Employers Ins Contribution	EMPLOYEE BENEFITS
Employers TRS Surcharge	EMPLOYEE BENEFITS
FB Moving Exp Reimb Qualified	EMPLOYEE BENEFITS
FICA/WC Encumb	EMPLOYEE BENEFITS
Fabrics and Linens	OPERATING
Facilities Usage	OPERATING
Facilities and Other Improv	CAPITAL OUTLAY
Faculty Stipend	SALARIES
Fed Pass Thru Expenditure	OPERATING
Fees and Other Charges	OPERATING
Fin and Accounting Services	OPERATING
Food Purchased	OPERATING
Freight Delivery Services	OPERATING
Fuels and Lubricants	OPERATING
Full Time Faculty	SALARIES
Furniture Equip Controlled	OPERATING
Furniture Equip Expensed	OPERATING
Furniture and Equipment	CAPITAL OUTLAY
GC Subcontracts	OPERATING
GC Subcontracts State	OPERATING
Grant Matching	OPERATING
Grants to Students	SCHOLARSHIPS
Guest Lecturer Travel	OPERATING
Hardware and Materials	OPERATING
Hazard Waste Disp Services	OPERATING
Hazardous Duty Pay	SALARIES



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 25 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

Housing Allowance Salary	SALARIES
Housing Housekeeper	SALARIES
Indirect Cost Fed Pass Thru	INDIRECT COST
Indirect Cost Federal	INDIRECT COST
Indirect Cost Loans	OPERATING
Indirect Cost Local	INDIRECT COST
Indirect Cost Private	INDIRECT COST
Indirect Cost State	INDIRECT COST
Indirect Cost State Pass Thru	INDIRECT COST
Insurance Premium	OPERATING
Insurance Premiums Gov Appr	OPERATING
Int Cancellation Assign	OPERATING
Int Cancellation De 10 Pct	OPERATING
Int Cancellation De 12 5 Pct	OPERATING
Int Cancellation De 15 Pct	OPERATING
Int Cancellation Di 15 Pct	OPERATING
Int Cancellation Di 20 Pct	OPERATING
Int Cancellation Di 30 Pct	OPERATING
Int Cancellation Head start	OPERATING
Int Cancellation Military	OPERATING
Int Cancellation P 15 Pct	OPERATING
Int Cancellation P 20 Pct	OPERATING
Int Cancellation P 30 Pct	OPERATING
Int Cancellation Shrt 15 Pct	OPERATING
Int Cancellation Shrt 20 Pct	OPERATING
Int Cancellation Shrt 30 Pct	OPERATING
Interest on Bonds	OPERATING
Land	CAPITAL OUTLAY
Land and Ground Improvements	CAPITAL OUTLAY
Lecturers Higher Ed	OPERATING
Legacy Other Books	BOOKS
Legacy Other Capital	CAPITAL OUTLAY
Legacy Other Employee Benefits	EMPLOYEE BENEFITS
Legacy Other Indirect Cost	INDIRECT COST
Legacy Other Operating	OPERATING
Legacy Other Salaries	SALARIES
Legacy Other Scholarships	SCHOLARSHIPS
Legacy Other Travel	TRAVEL
Legacy Other Wages	WAGES
Legal Judgments	OPERATING
Legal Services	OPERATING
Library Books	BOOKS



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 26 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

Library Continuations	BOOKS
Library Electronic Resources	BOOKS
Library Subscriptions	BOOKS
Loan Int Cancellation Bnkrc	OPERATING
Loan Int Cancellation Death	OPERATING
Loan Int Cancellation Disab	OPERATING
Loan Int Cancellation Employ	OPERATING
Loan Int Cancellation Writeoff	OPERATING
Loan Prin Cancellation	OPERATING
Longevity Pay	SALARIES
MR Buildings	OPERATING
MR Computer Equipment	OPERATING
MR Computer Software	OPERATING
MR Facilities Other Improv	OPERATING
MR Infrastruct Telecom Equip	OPERATING
MR Land	OPERATING
MR Motor Vehicles	OPERATING
MR Personal Property	OPERATING
Media Services IDTs	OPERATING
Medical Services	OPERATING
Medical Supplies	OPERATING
Membership Dues	OPERATING
Mini Mester Assistantships	SALARIES
Mini Mester Reg Faculty	SALARIES
Miscellaneous Expense	OPERATING
NR Cancellation Assignment	OPERATING
NR Cancellation De 10 Pct	OPERATING
NR Cancellation De 12 5 Pct	OPERATING
NR Cancellation De 15 Pct	OPERATING
NR Cancellation Di 15 Pct	OPERATING
NR Cancellation Di 20 Pct	OPERATING
NR Cancellation Di 30 Pct	OPERATING
NR Cancellation Head start	OPERATING
NR Cancellation Military	OPERATING
NR Cancellation P 15 Pct	OPERATING
NR Cancellation P 20 Pct	OPERATING
NR Cancellation P 30 Pct	OPERATING
NR Cancellation Principal	OPERATING
NR Cancellation Shrt 15 Pct	OPERATING
NR Cancellation Shrt 20 Pct	OPERATING
NR Cancellation Shrt 30 Pct	OPERATING
Natural Liquefied Petro Gas	OPERATING



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 27 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

NonCap Animal Purchase	OPERATING
Official Functions	OPERATING
Other Motor Vehicles	CAPITAL OUTLAY
Other Professional Services	OPERATING
Other Utilities	OPERATING
Overloads	SALARIES
Overloads with Research	SALARIES
Overtime Pay	WAGES
Part Time Faculty	SALARIES
Part Time Staff Exempt	SALARIES
Part Time Staff Nonexempt	SALARIES
Parts Furnish and Equipment	OPERATING
Passenger Cars	CAPITAL OUTLAY
Petty Cash Advances	OPERATING
Phone Long Distance	OPERATING
Phone Monthly Charge	OPERATING
Phone Other	OPERATING
Phone Purchase	OPERATING
Phone Rental	OPERATING
Physical Plant IDTs	OPERATING
Physical Plant IDTs Labor	OPERATING
Physical Plant IDTs Materials	OPERATING
Plants	OPERATING
Postal Services	OPERATING
Principal on Bonds	OPERATING
Print Shop IDTs	OPERATING
Promotional Items	OPERATING
Prompt Payment Interest	OPERATING
Publications Ads	OPERATING
Purchased Contracted Services	OPERATING
Real Property and Improvemnts	OPERATING
Reclass Asset Adj	CAPITAL OUTLAY
Reclass to Other Components	OPERATING
Recruit Expense	OPERATING
Refund To Grantors Fed P Thru	OPERATING
Refund To Grantors Federal	OPERATING
Refund To Grantors Loans	OPERATING
Refund To Grantors Local	OPERATING
Refund To Grantors Private	OPERATING
Refund To Grantors State	OPERATING
Refund to Grantors	OPERATING
Registration	OPERATING



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 28 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

Rental of Furnish and Equip	OPERATING
Rental of Marine Equipment	OPERATING
Rental of Motor Vehicles	OPERATING
Rental of Office Bldg Space	OPERATING
Rental of Reference Material	OPERATING
Rental of Space	OPERATING
Reproduction and Printing Svc	OPERATING
Resale Freight Misc	COST OF GOODS SOLD
Resale Freight New Books	COST OF GOODS SOLD
Resale Freight Supplies	COST OF GOODS SOLD
Resale Freight Used Books	COST OF GOODS SOLD
Resale Merchandise	COST OF GOODS SOLD
Resale Miscellaneous	COST OF GOODS SOLD
Resale New Books	COST OF GOODS SOLD
Resale Print Shop Merchandise	COST OF GOODS SOLD
Resale Supplies	COST OF GOODS SOLD
Resale Used Books	COST OF GOODS SOLD
Restatements	OPERATING
Retainage	CAPITAL OUTLAY
Retirement Encumb	EMPLOYEE BENEFITS
Returned Checks	OPERATING
Revenue	REVENUE
SS Assistantships	SALARIES
SS Faculty Salary	SALARIES
SS Overloads	SALARIES
SS Part Time Faculty	SALARIES
SS TA Faculty	SALARIES
Salary Restatement	SALARIES
Scholarship Books	SCHOLARSHIPS
Scholarship Discount	SCHOLARSHIPS
Scholarship Dorm	SCHOLARSHIPS
Scholarship Meals	SCHOLARSHIPS
Scholarship Non FA GC Books	SCHOLARSHIPS
Scholarship Non FA GC Dorm	SCHOLARSHIPS
Scholarship Non FA GC Stipend	SCHOLARSHIPS
Scholarship Non FA GC Tuit Fee	SCHOLARSHIPS
Scholarship Restatement	SCHOLARSHIPS
Scholarship Room and Board	SCHOLARSHIPS
Scholarship Travel Student	SCHOLARSHIPS
Scholarship Trust	SCHOLARSHIPS
Scholarship Tuition Waivers	SCHOLARSHIPS
Special Assignment Faculty	SALARIES



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 29 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

Statewide Cost Allocation	OPERATING
Stipends	SCHOLARSHIPS
Stipends Operating	OPERATING
Student Activities	OPERATING
Student Insurance	OPERATING
TGSL Payback	OPERATING
TRS Care Surcharge	EMPLOYEE BENEFITS
TRS Local 1st 90 Days	EMPLOYEE BENEFITS
TX AN Charges	OPERATING
Teaching Assistants	SALARIES
Team Guarantee	OPERATING
Telecom Equip Controlled	OPERATING
Telecommunications Equip Cap	CAPITAL OUTLAY
Telecommunications Equip Exp	OPERATING
Trans to UT System Mandatory	OPERATING
Trans to UT System Non Man	OPERATING
Transfers Out Interfund	OPERATING
Transfers Out Intrafund	OPERATING
Travel Foreign	TRAVEL
Travel IS Actual Expenses	TRAVEL
Travel IS Incidental Expenses	TRAVEL
Travel IS Lodging	TRAVEL
Travel IS Mileage	TRAVEL
Travel IS Public Trans Fares	TRAVEL
Travel Nonemp Nonstudent	TRAVEL
Travel OS Actual Expenses	TRAVEL
Travel OS Incidental Expenses	TRAVEL
Travel OS Lodging	TRAVEL
Travel OS Mileage	TRAVEL
Travel OS Public Trans Fares	TRAVEL
Travel Prospective St Employee	TRAVEL
Travel Recruitment	TRAVEL
Travel Restricted Student	TRAVEL
Travel Student	TRAVEL
Tuition and Fees	OPERATING
Tx State Work Study	WAGES
Unemployment Compensation	EMPLOYEE BENEFITS
Utilities	OPERATING
Waste Disposal	OPERATING
Water	OPERATING
Workers Compensation	EMPLOYEE BENEFITS
ZLD Exp Type	SALARIES



Handbook of Operating Procedures

Section: 8.6.5
Originally Approved: 10/05/1990
Last Amended: 08/30/2007
Last Reviewed:
Page: 30 of 30

GENERAL LEDGER OBJECTS USED IN FINANCIAL REPORTING

E. Responsibilities

Department administrators are responsible for becoming familiar with the GL object codes used at the University as defined in this Section 8.6.5.

F. Procedures

Not applicable.

G. Review

The Divisional Head for this policy is the Vice President for Business Affairs and this policy shall be reviewed every five years or sooner if necessary by the following Stakeholders:

1. Comptroller – Senior Reviewer
2. Director of Accounting
3. Council of Deans
4. Faculty Senate Chair
5. Staff Senate Chair