

**Ledger Group: F&A (Description: F&A Expense)**

Fund	Source	Department	Account
27100	14101	Specific	Not budgeted

**Notes**

- Campus users will only enter F&A budget transfers.
- Account is not budgeted – there is no need to move money to cover specific accounting line items.
- Specific department must be indicated – will implicate departments with multiple department codes.

**Ledger Group: STATE (Description: State Expense Child Budget)**

Fund	Source	Department	Account*	Fringe Benefits
201XX Acad. Affairs	Specific Source	Specific	511000 Other EPA Salaries	515000 Fringe Benefits
211XX Health Affairs			511100 EPA Non Teach	515100 Social Security
212XX AHEC			512000 Other SPA Budget	515200 State Retirement
			512100 SPA Regular Salaries	515400 Optional Retirement
<i>Selected Purposes:</i>			512300 SPA Premium	
01 Reg Term Instr			513000 Other EPA Teach	515500 Medical Insurance
10 Org'd Research			513100 EPA Teach	517000 Other Personnel Payments
30 Student Financial Aid			514100 Non Student Temp	519000 Worker Comp Claims
52 General Acad Supp			514500 Student Temp Wages	
93 AHEC Health Sci Supp			514000 Other Temp Wages	
			520000 Purchased Services Budget	
			521110 Transit Fees	
			521210 Core Data Services	
	529000 Utilities			
	568000 Educ Award-Scholarship			
	569000 Other Educational Award			
	580000 Transfers Out			

*\* This listing excludes LEO- and library-related expense accounts not applicable to SPH.*

**Notes**

- It is prohibited to move State funds budget between Academic Affairs, Health Affairs, and AHEC.
- Fund is budgeted at the *detail* level; it is necessary to specify the appropriate *purpose* in the Fund.
- State appropriated funds for distance learning must stay within distance learning fund codes and fund sources.
- When transferring budget from non-compensation to compensation to cover grad students enrolled in GSHIP, must also include health insurance component.

**Ledger Group: STATE\_REV (Description: State Revenue Budget)**

Fund	Source	Department	Account
201XX Acad. Affairs	<b>Specific Source</b>	Specific	Specific Revenue Account that applies, for example:
211XX Health Affairs	e.g.		
212XX AHEC	13503 HPM Resid		
	13515 PHLP Cont Ed		
<i>Selected Purposes:</i>	13517 OSHERC		
01 Reg Term Instr	13530 Exec Masters		
10 Org'd Research	13531 Cert in Dis Mgmt		
30 Student Financial Aid	13533 HB Cont Ed		
52 General Acad Supp	13568 PHNU Field Trng		
93 AHEC Health Sci Supp	13579 HB EARP		
			458710 Fees-Short Course Registration
			458810 Fees-Application
			458850 Fees-Special Student

**Notes**

- State budgets must be balanced. For state receipts where revenues are variable, *both a State Revenue Budget and a State Expense Budget need to be established.*
- Fund is budgeted at the *detail* level; it is necessary to specify the appropriate *purpose* in the Fund.

**Ledger Group: TRUST\_REV (Description: Trust Revenue Budget)**

Fund	Source	Department	Account
24100 Educ & Self-Supp	Specific Source	Specific	Not budgeted
28100 Endow Inc-Unres			
28200 Endow Inc-Restr			
29100 Univ Trust-Unres			
29200 Univ Trust-Restr			
29500 Auxiliary			

**Notes**

- Trust funds encompass educational and self-supporting (non-state receipts, conference and worships, residuals), university endowment income, university trust, and auxiliary.
- The budget for trust funds is determined as the **greater of associated revenues or budgeted revenue.**
- Most trust funds will not require any budget journals. As funds are collected, spending authority increases.
- For trust funds where spending may happen before revenues are generated (i.e. recharge centers or conference accounts), only a trust revenue budget is required – *there is no need to budget on the expense side.*

**Ledger Group: COST\_CODE, COST\_CODE2, COST\_CODE3 (Description: Cost Code Expense Budgets)**

<b>Cost Code 1</b>	or	<b>Cost Code 2</b>	or	<b>Cost Code 3</b>
Specific cost code		Specific cost code		Specific cost code

**Notes**

- Each cost code chartfield is a separate Ledger Group.
- SPH cost codes have been generally set up in the Cost Code 1 chartfield, which corresponds to the COST\_CODE Ledger Group.