



PAF TEAM INFORMATION

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Compliance is everyone's responsibility.

EFFORT COMMITMENT DURING A NO –COST EXTENSION YEAR

The rules regarding effort commitment still apply during a no-cost extension year. For example, if the grant proposal to NIH indicated that the PI was going to provide 50% effort on the project, then during each separate budget year, the limit that the PI's effort can change is restricted to a 25% change without obtaining approval from the funding agency. Therefore, the PI could reduce the committed effort from 50% to 38%.

Calculation for limited effort reduction:

$$50\% \times 25\% = 12.5\%$$

$$50\% - 12.5\% = 37.5\% \text{ (rounds to 38\%)}$$

One way to notify the agency of a change in PI effort commitment is to use the annual budget/progress report. There is a section regarding change in Key Personnel. That section can be used to notify and justify a change in PI effort commitment. Once that change is formalized, then the 25% restriction applies to the new effort level.

Another way to notify the agency of a change in the level of PI effort commitment is to send a letter or email to the funding agency's Grants Specialist. Such mid-year notification typically needs the authorization of the UTHSC-H "authorized institutional official". Therefore, the notification should be sent to the PAF Team. PAF will obtain the necessary institutional authorization and forward the notification to the funding agency.

At the end of a normal grant cycle, a no-cost extension may be requested if necessary to complete the work on the project. The effort commitment for Key Personnel that was in place during the final year of the normal grant cycle still applies during the no-cost extension year. Similarly, the 25% restriction on changing PI effort still applies, as do the options for obtaining agency approval for a change in effort commitment greater than 25%.

THE OTHER 25% RULE

The change in effort commitment described above is one version of the so-called "25% rule" that relates to most NIH grants. The other version of the 25% rule for most NIH grants relates to the threshold for carry forward of unspent funds. In that version of the rule, if the amount of unspent funds for Budget Year "A" that is to be carried forward to Budget Year "B" exceeds 25% of the

total budget for Year "A", then the carry forward amount needs to be justified or explained.

REVISED NIH GRANTS POLICY STATEMENT

NIH has just published a revised version of the Grants Policy Statement. This link below will take you to the notice of the revision.

[Notice of NIH Grants Policy Statement revisions](#)

The notice contains a synopsis of the most significant changes and clarifications that have been made since the last time the Grants Policy statement was published. It also contains a link to a .pdf version of the entire document.

The most significant changes and clarifications involve the following topics:

- Closely Related Work
- Cost Transfers (*cost transfers solely to cover cost over-runs are unallowable*)
- Cost Over-runs (*any amount charged in excess of the Federal share of costs for the project period*)
- Expanded Authorities
- Audit Thresholds
- Clinical Practice Compensation
- Key Personnel
- PI Eligibility
- Consortium Agreements

The newly revised NIH Grants Policy Statement will be posted to the PAF website in the near future, for easy access.

Departments may want to download the .pdf file and save it to local or shared drives as a resource document also.

DOCUMENTATION NEEDED FOR LOADING BUDGETS FOR NIH MODULAR/"TOTAL COST" AWARDS

REQUIREMENTS: Sufficient documentation to provide a satisfactory audit trail for the initial account setup and subsequent rebudgeting. While modular awards are non-categorical total cost awards that don't require the submission of a detailed budget with the submission of the application, our institution has the responsibility of maintaining records that will stand up to scrutiny by an auditor. To do this, we must be able to connect the transaction that loads the initial budget to the award documentation, as well as being able to provide necessary justification for subsequent re-budgeting.

HOOP 11.07 requires that the institution recover the full amount of indirect costs. One of the roles assigned to PAF and the departments is to ensure that there is a sufficient amount budgeted for indirect costs to cover IDC allocations, assuming that all the eligible direct costs will be expended. When there is not sufficient indirect costs awarded in the award document, PAF will load as much of the budget as possible and notify OSP and the department of the problem, (See Scenario #3 below.)

SCENARIO #1 – Modular Awards

- On the NGA, the total direct costs awarded multiplied times our institutional rate equals the total indirect costs awarded; **OR**
- PAF has been provided a budget in which the totals for both direct and indirect costs match the NGA amounts.

PAF will load the budget based on the available documentation. If we only have the NGA to go by, we will load all the direct costs into the M&O pool (61006). The department can then re-budget as needed.

SCENARIO #2 – Modular Awards

- On the NGA, the total direct costs awarded multiplied times our institutional rate DOES NOT equal the total indirect costs awarded; **AND**
- PAF has NOT been provided a budget in which the expenses that are exempt from IDC (such as equipment or subcontracts) are identified, thus we don't have a way to confirm that there was not a calculation error made in the amount awarded.

PAF will setup up the budget based on a manual recalculation of the allocation of direct and indirect costs, using the full and applicable indirect cost recovery in effect at the time. We will load all the direct costs into the M&O pool (61006). The department can then re-budget as needed.

SCENARIO #3 – Non-Modular Awards

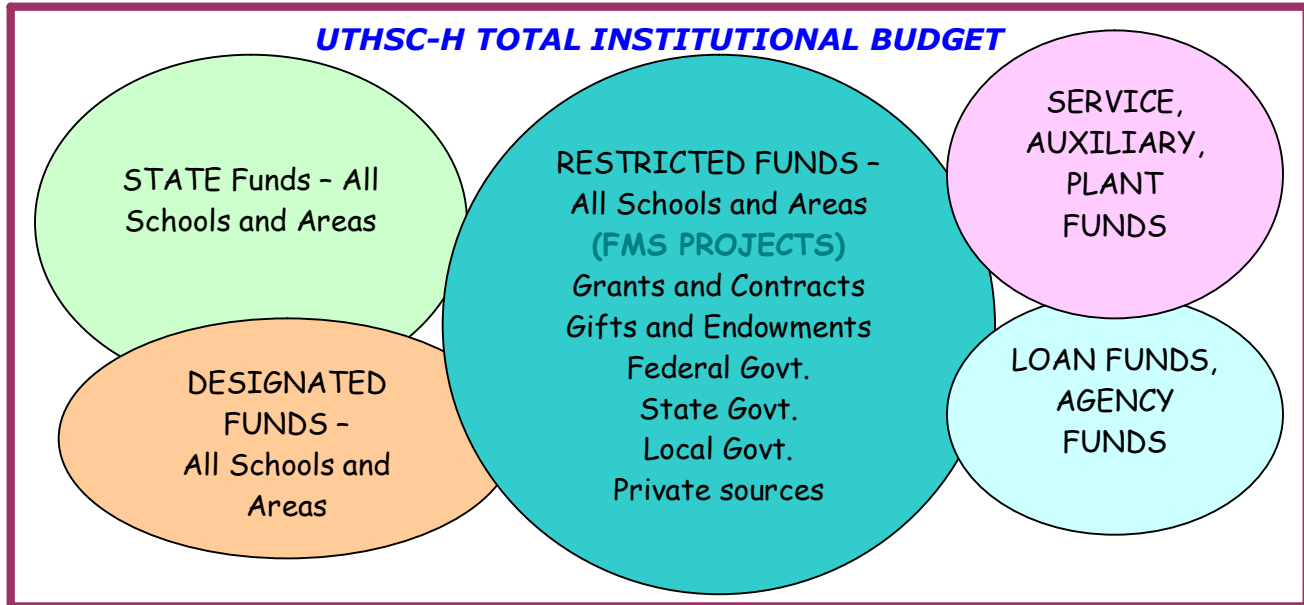
Whenever there is a conflict between the NGA and the budget provided to PAF, we will attempt to load as much of the budget as possible, so that work on the project can commence and transactions can be entered for processing. Any amount for which PAF needs further clarification regarding the direct and indirect cost distribution will be budgeted into a restricted budget pool (61018) until the clarification is

received. In the email notification of the setup, it will be documented that there is a problem with the direct and indirect cost as awarded.

FMS TIPS AND INFORMATION

Note: In this section, we will try to use the term "account" to refer to a Project or non-project in the same way we used the term "account" in TUFIMS. When we are referring to expenses or revenues, we will try to use the term "account code".

BUDGET JOURNALS VS. BUDGET TRANSFERS



SCENARIO #1

Use a Budget **JOURNAL** transaction if/when you are increasing or decreasing the total or overall budget of the institution. This would occur when a new project is being set up or a new contract has been executed and finalized. It would also occur when a grant or project has been reduced by the sponsoring agency, and thus the overall institutional budget must be reduced accordingly.

SCENARIO #2

Use a Budget **TRANSFER** transaction if/when you are re-budgeting funds that have already been budgeted in the total/overall budget of the institution. This would occur when both revenue and expense budgets are being re-allocated from one FMS Project or Chartfield String (CFS) to another. Examples of this include re-budgeting funds because of a Dept ID change, re-budgeting funds between one or more MSRDP Chartfield Strings, or re-budgeting funds when a Project is being closed (such as moving the funds to a Gift Account).

SCENARIO #3

Use a Budget **TRANSFER** transaction if/when you are re-budgeting funds within a Project or CFS. This would occur when either revenue OR expenses are being re-budgeted. Examples include re-allocating available expense balances from one budget pool to another in the same Project, or re-budgeting revenue from one revenue account code (such as 41025) to the Transfer Within a Fund Class account code (55205).

BALANCED BUDGET TRANSACTIONS

For all Fund types other than State Funds (Fund 40000), the total revenue budget and the total expense budget for a specific Chartfield String (CFS) or Project should balance (be equal). Therefore, whenever a transaction is processed such as is described in either Scenario #1 or Scenario #2 above, in actuality two transactions must be processed – one for revenue (CC_REV) and one for expenses (CC_ORG for non-projects and CC_PRJ for projects).

One way to streamline the task is to start with the CC_REV transaction, and use the "Generate Expense Budget" functionality to automatically produce the expense-side transaction. NOTE: If you are doing a Budget Transfer transaction for CC_REV, the expense transaction (CC_ORG or CC_PRJ) will automatically generate when you save the CC_REV transaction.

FISCAL YEAR vs. MULTI-YEAR (OR NON-PROJECTS vs. PROJECTS)

REVIEW AND APPROVAL

Due to the changes in workload that resulted from the conversion to FMS, there have been some changes in responsibilities within the Finance Department. One of those changes involves the review and approval of budget transactions.

Budget transactions on Fiscal Year or Non-Project accounts are now being reviewed and approved (posted) by the Budget Office. So if you have questions about the status of a budget transaction on these types of accounts, contact the Budget Office. The best way to contact them is by sending an email to budget@uthouston.edu.

Budget transactions on Multi-Year or Project accounts are still being reviewed and approved (posted) by PAF. So if you have questions about the status of a budget transaction on these types of accounts, contact PAF. The best way to contact us is by sending an email to paf@uth.tmc.edu.

DATA ENTRY TIP

Don't fill in the Fiscal Year field on Multi-Year or Project accounts.

BUDGET POOLS

Remember to budget at the pool level rather than at the expense detail level.

\$0.00 BUDGET LINES – INTERPRETING THE PANELS

In reviewing the Budget Overview panels for CC_REV, CC_PRJ, or CC_ORG, there are many instances in which there is a line/entry for a revenue account code or expense budget pool that contains a \$0.00 amount for the amount budgeted, but also contains a non-zero dollar amount as an expense or revenue total. Upon initial review, it would appear that a \$0.00 budget transaction had already been entered for the account code or budget pool. However, if you drill down on the blue \$0.00 hyperlink in the budget column, you may find that no budget transaction was ever entered. This indicates that some other type of activity (such as a payroll or Procurement card over-ride) created the account/budget pool line in order for a previous transaction to be processed.

The complicating factor with FMS is that if there has never been a budget transaction completed to "create" that expense or revenue account code, every transaction that anyone tries to process against an existing account code line will fail budget check. As everyone probably realizes by now, this means that the transaction will not be able to complete processing, and the end-user will be responsible for checking on the transaction to find out that it didn't pass budget check and needs corrective action.

Therefore, one thing that everyone can do to make sure that transactions can process completely (and as quickly as possible) is to make sure that a budget transaction has been completed to create the budget for the expense pool or revenue account code that is being used for processing.

And, as always, transactions won't successfully process if there is an insufficient amount of available budget in the specific line item to cover the transaction. Remember, everything must pass budget check before it can be completely processed and posted. Therefore, please make sure there is sufficient funding in budget pool in order for an expense transaction to process.

AVAILABLE BALANCES – INTERPRETING THE PANELS

The Available Budget totals in the Expense overview should be used to determine whether there are available funds that can be transferred for close-out or department ID change purposes. The Available Budget totals in the Revenue overview should be used to determine whether the over-all budget can be increased. (NOTE: As always there is an exception. Remember that state funds don't have a revenue budget. Also remember that increases to budgets are reviewed by PAF and the Budget Office.)

REVENUE

In FMS, the Budget Overview panel based on the CC_REV ledger gives you similar information to the OLRB table in TUFIMS. However, as with most things in FMS when compared to TUFIMS, the terminology is somewhat different and may need to be interpreted differently.

TUFIMS TERM	FMS TERM	WHAT IT MEANS
Current Budget	Revenue Estimate	This is the total amount of revenue that has been budgeted for the account. The total amount of budgeted revenue (in CC_REV) should equal the total amount of costs budgeted (in CC_ORG or CC_PRJ).
Recognized Amount	Recognized Revenue	This is the total amount of revenue that has been posted to the General Ledger as "income". Depending on the funding source, this can mean different things. For funding sources that are treated as cash basis (meaning we recognize the funding when we receive the payment), the recognized revenue is the total amount of payments (cash, check, credit card, letter of credit, etc) that has been posted in a CR or JV transaction. For these types of accounts, the recognized revenue should always equal the collected revenue. For accounts that are billed or invoiced to the funding source, the total recognized revenue is the amount of all the invoices that have been entered into the Billing module. In these cases, the revenue has been recognized even though it hasn't been collected (paid). Therefore, for these types of accounts, the recognized revenue should always exceed the collected revenue until all the billings have been paid by the funding agency.
Unrecognized Amount	Available Budget	This is the difference between the budgeted amount and the recognized amount. In TUFIMS, if the number on OLRB was a negative number, it meant that the budget could be increased. In FMS, the numbers mean the same thing, although because the terminology is different, it makes it appear that the numbers should be interpreted differently. Just remember that the "Available Budget" amount would have to be a negative number in order to request that the budget be increased.
(none)	Collected Revenue	This is the total amount of revenue that has been posted to the General Ledger as having been collected and deposited. For cash basis types of accounts (see description above), the recognized revenue should always equal the collected revenue. For accounts that are billed or invoiced to the funding source, the recognized revenue should always exceed the collected revenue until all the billings have been paid by the funding agency.
(none)	Uncollected Revenue (Rec. - Coll.)	This is the total that is calculated by subtracting the Collected Revenue from the Recognized Revenue. For funding sources that are treated as cash basis, this total should always be \$0.00. For accounts that are billed or invoiced to the funding source, this total should equal the total balance in the A/R module for the account, because it should represent the total amount of billings that have not been paid.

EXPENSE

In FMS, the Budget Overview panel based on the CC_ORG or CC_PRJ ledger gives you similar information to the OLEB table in TUFIMS. However, as with most things in FMS when compared to TUFIMS, the terminology is somewhat different and may need to be interpreted differently.

TUFIMS TERM	FMS TERM	WHAT IT MEANS
Current Budget	Budget + Adjustment	This is the total amount of costs that have been budgeted for the account. The total amount of budgeted revenue (in CC_REV) should equal the total amount of costs budgeted (in CC_ORG or CC_PRJ).
Open Committed	Encumbrance	These are purchase or payroll transactions that have been entered into the system but that have not yet been expensed. For payroll transactions, they represent future payroll period expenses. For non-payroll expenses, they represent orders not yet received or future period expenses.
(none)	Pre-encumbrance	This is another form of encumbrance transaction. (See description above.)
Expended Amount	Expense	This is the total of all costs that have been fully incurred and paid.
Uncommitted Amount	Available Budget	This is the total that you get if you subtract the Encumbrance, Pre-encumbrance and Expense totals from the Budget + Adjustment total. If it is a negative number, then the account is in deficit and corrective actions need to be taken.

CLEAN-UP AND FURTHER CONVERSION IN PROGRESS

SPEED TYPES

As PAF sets up new projects, loads new budgets in existing projects, and in other ways reviews project accounts, we are adding the speed type information to the Description field on the Projects page of the UTH Grants panels.

RECOGNIZED AND COLLECTED REVENUE

This functionality was not available in TUFIMS, so understanding how it works in FMS has been a learning experience for all of us. As a result, there is some clean-up work to be done for some of the revenue entries that have been made thus far. We will correct them as we find them, and as our workload allows. When departmental staff find corrections that need to be made on project accounts, please send an email to PAF with the pertinent information, including the revenue transaction that caused the error. PAF will start logging the corrections and will work with other processor departments to complete them as soon as we can.

UTH GRANTS PANELS ATTRIBUTES

There are two primary purposes of the Attributes section of the UTH Grants Panels. One purpose was to replace a shadow system that PAF had for recording a summary of the terms and conditions of each project. The summary included information on re-budgeting restrictions, disposition of residual funds, and reporting requirements.

The other primary purpose was to make such information available to the departmental staff that are responsible for the day-to-day administrative management of the project. The Attributes section of the panels will give you information such as whether there are per-category re-budgeting limits, or over-all re-budgeting limits. It will tell you whether there are restrictions on salaries or equipment spending. It

is intended to provide a user-friendly resource for most of the basic information necessary to manage the accounts.

However, because the information used to be in a shadow system rather than in TUFIMS, it was not in a "convertible" format. So this section of FMS needs further work, and is on the PAF "To-Do" list for additional work to be completed as we review and update projects.

PATIENT CARE COSTS IN FMS

In TUFIMS, we used the same object (34) to code all patient or study subject costs, regardless of whether they were eligible for indirect cost recovery. This included the costs of medical tests, travel, or incentive payments. We used the sub-object to differentiate between the types of patient care expenses that were eligible for IDC recovery, as well as for differentiating these costs for reporting purposes.

In FMS, these costs are treated, or grouped, differently. The reason for this is that in FMS, costs are coded or grouped at the sub-object level, rather than at the object level. This means changes need to be made to the way these types of costs are coded as expenses in FMS, as well as how budgeting is done in FMS.

- 67248 - Medical services that earn IDC (Note: The IDC only applies for Project accounts that earn IDC). This expense account code is in the 61006 (M&O) pool. **This category is used for the patient care costs that were not specifically awarded or have not been approved by the funding agency as Patient Care costs. This expense category will earn/recover indirect costs. Examples: Lab Fees. The PI must have human subject approvals for this type of expense to be allowable. NOTE: If Patient Care costs were not a part of the original NIH budget or a revised budget approved by NIH, adding these types of costs at a later date may be considered a change in scope, which would require approval by NIH.**
- 69651 - Medical services that do not earn IDC (if stated in the award). This expense account code is in the 61012 (Patient Costs – Restricted) pool. **This category is used for Patient Care costs that were specifically awarded or have been pre-approved by NIH for Patient Care costs. This category will NOT earn/recover indirect costs. Example: Lab fees. The PI must have human subject approvals for this type of expense to be allowable.**
- 67299 – Payments made to study patients. These costs are eligible to recover indirect costs for Projects that earn IDC. This expense account code is in the 61006 (M&O) pool. **This category is used for the payment of subject incentives or reimbursement of expenses such as parking and/or travel for patients. The PI must have human subjects approvals for this type of expense to be allowable.**

61016 BUDGET POOL

Managed Restricted Expenses – There are basically two types of expenses that were converted from TUFIMS to this FMS Budget Pool. In most cases, there will not be funds budgeted to this budget pool or expenses coded to account codes within the pool in FMS. (See the exception below for gift accounts.)

The first type of expense that is in this pool in FMS is one that was recorded in TUFIMS in a year prior to FY03, and which was coded to an expense object or sub-object that did not exist in TUFIMS in FY03. Examples of this include Objects 67 and 90.

The second type of expense that was converted to this pool is a Project expense that would not typically be allowed on Project accounts. An example of this would be Official Function expenses

(Object 17) on Gift Accounts. Official Function expenses are probably the only type of expenses that will be allowable in this budget pool for Project accounts in FMS.

DEPARTMENT ID CHANGES

Most all requests (we hope) for Dept ID changes for accounts have had the initial processing completed. The initial processing (that was PAF's responsibility) included changing the Crosswalk (if applicable), creating a new speed type, changing the Chartfield page in UTH Grants (if applicable), and notifying the department, the SDR Team, and the Procurement Card Team of the changes.

The initial processing that could be done by departmental staff included transferring the available balances as reflected on the expense budget ledgers (CC_ORG or CC_PRJ). Note: While the expense budget ledgers should be used to determine the available balance that can be transferred, both revenue and expense should be transferred in order to keep revenue and expense budgets in balance.

The departmental staff should also work with SDR to identify PAs that need to be processed to transfer staff to the new HRMS account code (which is based on the new speed type). Also, if there are any Procurement cards that were assigned to the old chartfield string, the departmental staff should take the necessary steps to get those cards re-assigned.

Because of the different security rules in HRMS, once there has been a Dept ID change in FMS and a resulting HRMS account code change, departmental staff may not be able to run HRMS reports that capture the transactions that were posted into the "old" account. The following work-around has been developed to address this:

When SDR receives the notification of the Dept ID change, they will run both a PAYHIST report and an ENCUMBRANCE report for the "old" Dept ID. The PAYHIST report will be run as an Excel spreadsheet, and will be sent to the departmental staff. The departmental staff are responsible for saving the spreadsheet, and using it to determine any historical totals they may need in the future for reporting purposes. The ENCUMBRANCE report will be used to assist with the PA processing.

The department should be able to run reports in FMS on both the old and new chartfield strings. The HRMS spreadsheet can be reconciled to the FMS data to provide necessary historical data.

While this work-around is not perfect, it is the best way we have been able to come up with which will accommodate necessary Dept ID changes. For those accounts that have already had Dept ID changes, SDR will be working on providing the information listed above.

There are several subsequent steps that are necessary to complete the process, and all the accounts that have had Dept ID changes need this additional work. Part of the responsibility is PAF's, and part is the department's. The follow-up work includes: on-going monitoring and further re-budgeting as transactions disencumber, clear, or payout (departmental responsibility); journal vouchers to transfer recognized and collected revenue in amounts matching the budget transfers (PAF responsibility; and inactivation or deletion of the old speed type or speed chart (PAF responsibility).

PRIORITIZATION

PAF is still trying to determine what the reasonable timeframes will be to complete certain tasks in FMS. For example, in TUFIMS, we were able to commit to (and meet) a 3-day turnaround time for the completion of setups once we received all the necessary documentation from OSP and the department. We had to change that to a 5-day turnaround time last spring, as our workload increased due to HRMS upgrade, FMS implementation, and year-end activities.

The purpose of such timeframes is to help us prioritize our work, as well as to provide information to the departments that can be used to help make administrative decisions such as whether/when to request early account setup, how/when to submit PAs, etc. Therefore, we don't want to commit to a timeframe until we are sure that we can meet the deadlines on a regular basis.

Currently, PAF's workload is still significantly tied up with FMS go-live, clean-up, and training tasks. For example, we are spending more time on the phone with end-users attempting to provide educational information or assisting them with problem solving. We are still trying to catch up on setup activities that were delayed because of the extended period of dead days related to year-end close and FMS go-live dictates. We are trying to make sure we have the necessary information to complete required financial reporting obligations. And, as stated previously, there are clean up tasks related to assignments such as the Dept ID changes. Because of this temporary (we hope) strain on our workload, we don't have a good way of determining a reasonable turnaround time for the completion of setups.

We are attempting to minimize the problems created by the increased setup timeframe by prioritizing the setups we receive. New account and early/guarantee account setups are given a higher priority than are the setup activities related to new budget years for existing accounts. The reason for this is that as long as there is an existing project number, transactions (such as PAs or purchasing) can process, even though there might have to be some intervention (such as lifting flags or changing a budget period end date). But if there is no project number setup, nothing can process.

Also, account closures have been given a lower priority than setups, required financial reporting, coding checks for deposit, and completing necessary intervention activities so that FMS transactions can process. So please be patient with us regarding account close outs.

REQUEST FOR EARLY ACCOUNT SETUP UNDER GUARANTEE

Based on the increased timeframe for completing account setups, as well as the differences in the way FMS processes transactions as compared to what we were used to in TUFIMS, it has become increasingly important to request accounts to be setup as soon as the department and OSP are reasonably certain that the terms and conditions of the grant or contract are identifiable. Typically, this is when the sponsoring agency starts requesting the "just-in-time" information. Refer to the Grant Account Management Guide for the necessary information for early account setup. The Guide is posted on the PAF Team website. [PAF Team Website](#)

TRAVEL CLINICS

Maria Hillman and the ERT Team conducted weekly Travel Clinics during the month of November to assist end-users with the processing of travel transactions. The clinics offer an opportunity for participants to receive hands-on assistance with actual departmental travel documents. Additionally, participants learn special hints to assist with troubleshooting problem documents in FMS. The clinics augment the training materials provided in the Travel Training Class. Look for an email announcing additional Travel Clinic sessions to be scheduled thru I-Academy in January, 2004.

TREES: CC_ACT_TRANS AND CC_PRJ_TRANS

These two trees control the way that expense account codes are assigned to the different budget pools. The CC stands for Commitment Control. The CC_ACT_TRANS tree controls the non-project accounts. *(Please refer to the Note at the beginning of the FMS Tips section that explains the difference between how we are using the terms "account" and "account code".)* The CC_PRJ_TRANS tree controls the project accounts. Please be aware that the trees are not identical in how account codes are assigned to the budget pools. The table below provides the differences. The most important thing to remember about the differences is that when you process a budget transaction to make sure there is enough money in the pool to cover an expense transaction, you will need to make sure you know the correct pool to use, depending on the type of account (project or non-project).

ACCOUNT CODE	DESCRIPTION	POOL IN CC_ACT_TRANS	POOL IN CC_PRJ_TRANS
67222	Filing Fees	61006	61016
67223	Court Costs	61006	61016
67224	Witness Fees (Criminal Cases)	61006	61016
67226	Judgments/Settlements	61006	61016
67254	Witness Fees	61006	61016
67331	Plants (Purchased Only)	61006	61016
67333	Fabrics and Linens	61006	61016
67341	Construction of Bldgs – CIP	61009	61016
67342	Purchase of Bldgs.	61009	61016
67343	Bldg. Improvements	61009	61016
67344	Leasehold Improvements	61009	61016
67345	Purchase of Land	61009	61016
67346	Const/Improvements/Land CIP	61009	61016
67371	Passenger Cars	61009	61016
67372	Other Motor Vehicles	61009	61016
67445	Rental – Aircraft	61006	61016
67573	Texas State Sales Tax	61006	61016
67861	Amortization Expense	61006	61016
67936	RP-Bldg&Imp/Deprec. Exp.	61006	61016
67937	RP-F&O Imp/Deprec. Exp.	61006	61016
67938	RP-Infrastructure/Deprec. Exp.	61006	61016
67939	Pers Prop/Deprec. Exp.	61006	61016
67940	Dep Exp – Leasehold Improv.	61006	61016
67950	Depreciation Expense	61006	61016
67960	Capital Lease Purchase Offset	61006	61016
69158	P/R-Rental – Motor Vehicles	61004	61016
69175	Non-PR Fringe-Membership Dues	61004	61016
69202	PR Housing Allowance	61005	61016
69301	Off Func – Academic Enrich.	61006	61016
69302	Off Func – Student Services	61006	61016
69303	Off Func – Employee Apprec.	61006	61016
69304	Off Func – Recruitment	61006	61016
69305	Off Func – Development	61006	61016
69306	Off Func – Cont. Educ.	61006	61016
69307	Off Func – Ext-Sponsored Proj.	61006	61016
69308	Off Func – Business Meetings	61006	61016
69309	Off Func – Off Campus Bus. Mtg	61006	61016
69336	Patent Exp – Fees and Other	61006	61016
69337	Patent Exp – Legal Services	61006	61016
69350-69391	<i>Various collection and prin/interest costs</i>	61006	61016