

The University of Texas at San Antonio

UNIVERSITY OF TEXAS – SAN ANTONIO POOLING RULES	
Fund	Pooling Rule
Fund 14 – E&G Fund - F&A accounts	Pool all sub-accounts together.
Fund 14 – E&G Fund - All other accounts	<p>Departmental Accounts: Pool salary sub-accounts together except for work-study sub-account. Pool all other sub-accounts together.</p> <p>State Pass-through Funds (Grants): Pooling will be based on the terms and conditions of the grant.</p>
Fund 18 – Service Fund	<p>Budgeted Accounts: Pool salary and benefits sub-accounts together. Pool revenue sub-accounts together. Pool all other sub-accounts together.</p> <p>Non-Budgeted Accounts: Pool all sub accounts together.</p>
Fund 19 – Designated Fund	<p>Budgeted – Designated Tuition Funded Accounts: Pool salary and benefits sub-accounts together except for work-study. Pool revenue sub-accounts together. Pool debt service sub-accounts together. Pool all other sub-accounts together.</p> <p>Budgeted - Fee Funded Accounts: Pooling based on request from User/Administrator for expense accounts. Pool revenue sub-accounts together. If not specified, pooling will default to the rules used on the Designated Tuition Funded accounts.</p> <p>Non-Budgeted Accounts: Pool all sub accounts together.</p>
Fund 26 – Restricted Fund (Contracts and Grants)	Pooling will be based on the terms and conditions of the grant or contract.
Fund 29 – Auxiliary Fund	<p>Budgeted Accounts: Pool salary and benefits sub-accounts together except for work-study. Pool revenue sub-accounts together. Pool debt service sub-accounts together. Pool Utility expense sub-account separately. Pool all other sub-accounts together.</p> <p>Budgeted – Fee Funded Accounts: Pooling based on request from User/Administrator for expense accounts. Pool revenue accounts together. If not specified, pooling will default to rules used on the Budgeted accounts.</p> <p>Non-Budgeted Accounts: Pool all sub accounts together.</p>
Fund 30 – Restricted Fund (Gifts and Endowment Distributions)	Pool all sub-accounts together.
Fund 32 – Loan Fund	NA
Fund 36 – Unexpended Plant Fund	No pooling of sub-accounts.
Fund 41 – Agency Fund	Pool all sub-accounts together.