

**04.303          New Accounts**

All new system accounts must be set up in accordance with the guidelines of the University of North Texas System. Once established, the revenue and expenditures must follow pre-established regulations for system funds. Item 1 and 2, Section B and Items 5 through 9 of the Account/Budget Authorization Form (ABA) must be completed before a new account number will be assigned. Note: Complete Section A and Items 3 and 4 ONLY if the account is being established from internal funds.

All new unrestricted gift accounts must include a copy of the donor's letter of intent.

All account numbers will be assigned by the UNT Budget Office upon receipt of the completed ABA, with the exception of new grant accounts. The Grant Accounting Office will assign new grant account numbers.

ABA Forms may be obtained through UNT Office Supply.

If an account has had no activity for a period of two years, and has no outstanding encumbrances, it will be considered inactive and should be closed. Beginning in FY1998, the UNT Budget Office will review inactive accounts annually to expedite closing the accounts. However, account holders may contact the Budget Office for assistance in closing accounts at any time after the account becomes inactive.