# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

### 110100, 120500 – Education and General, Research Development

**Funds appropriated by the legislature through the General Appropriations Act for the operation of an institution of higher education.**

<table>
<thead>
<tr>
<th>Allowable</th>
<th>Non-Allowable</th>
</tr>
</thead>
</table>
| • Advertisements (note restrictions) | • Acquisition, construction, or operation of television transmitters stations  
• Advance payment for goods/services not yet received  
• Athletic scholarships  
• Auxiliary enterprises or operations  
• Donations and contributions  
• Establishing additional museums  
• Flowers, floral arrangements, or plants (live or artificial; except for education purposes)  
• Food and entertainment, including bottled water  
• Alcohol  
• Gifts, gift cards, and gift certificates  
• Good and services for personal use  
• Intercollegiate athletics  
• Lease of private facilities for meetings/conferences/exams if state facilities are adequate | • Lobbyist or political activist  
• Membership in organizations that hire lobbyists  
• Moving expenses for new employee  
• Participant payments  
• Penalties and fines, settlements and judgments  
• Polygraph testing  
• Promotional items  
• Public relations agencies  
• Publicizing/directing attention to officers or employees  
• Support or maintenance of alumni organizations and activities  
• Travel for non-employees (including students), international travel, or travel overages |

### 120100, 120200 – LEMIT, CMIT

**Funds appropriated by the legislature through the General Appropriations Act with a special designation.**

<table>
<thead>
<tr>
<th>Allowable</th>
<th>Non-Allowable</th>
</tr>
</thead>
</table>
| • Advertisements (note restrictions)  
• Auditing services approved by SAO  
• Awards for employee (longevity and retirement; not to exceed $100)  
• Awards for volunteer (not to exceed $50)  
• Books and reference materials  
• Chemicals and gases  
• Consumables (office, instructional, research)  
• Equipment  
• Furniture  
• IT hardware/software/services  
• Legal services approved by AG  
• License fees related to function and SHSU receives benefit  
• Maintenance/repair of equipment  
• Memberships (must be approved)  
• Periodicals and subscriptions  
• Postage and shipping charges  
• Professional services  
• Purchase from on-campus service center to fulfill statutory duties  
• Registration fees (conference)  
• Speaker fees  
• Telephone equipment and services  
• Temporary services  
• Training/education related to current/prospective duties  
• Travel (in accordance with State Travel Guidelines)  
• Utilities | • Advance payment for goods/services not yet received  
• Auxiliary operations  
• Donations and contributions  
• Flowers, floral arrangements, or plants (live or artificial; except for education purposes)  
• Food and entertainment for employees or visitors  
• Gifts, gift cards, and gift certificates  
• Alcohol  
• Good and services for personal use  
• Lease of private facilities for meetings/conferences/exams if state facilities are adequate  
• Lobbyist or political activist  
• Maintenance/repair of equipment  
• Memberships (must be approved)  
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• Temporary services  
• Training/education related to current/prospective duties  
• Travel (in accordance with State Travel Guidelines)  
• Utilities |

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[Controller’s Office]

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## SHSU Fund Types

### Allowable and Non-Allowable Expenses by Fund Types

#### 120400 – HEAF

**Allowable**
- Funds provided under the Texas Construction Art. VII, §17 and the Texas Education Code §62.021 to assist institutions of higher education.
- Equipment that is defined as a capital asset
- Constructing and equipping buildings or other permanent improvements
- Land either with or without permanent improvements
- Library books and materials
- Major repair or rehabilitation of buildings or other permanent improvements
- Above allowable expenditures for only E&G portion when jointly used for E&G and auxiliary activities

**Non-Allowable**
- All state appropriated allowable expenses
- Awards and gifts
- Food, beverages, and related expenses
- Flowers, flower arrangements, and plants
- Holiday cards (mail or purchase)
- Lease facilities for meetings, conferences, and group exams
- Memberships
- Student travel
- Travel (In accordance with Institutional Travel Guidelines)
- Alcohol
- Donations and contributions

#### 14 – Designated Tuition

**Allowable**
- Tuition received from students.

**Non-Allowable**
- Alcohol
- Donations and contributions

#### 15 – Designated Other

**Allowable**
- Fees received from students (Technology fee, Student Service fee, etc.).

**Non-Allowable**
- Alcohol
- Donations and contributions

#### 16 – Designated Research

**Allowable**
- Funds established under the Texas Education Code §141.001 to encourage and provide research conducted by faculty members.
  - Engaging in research programs of critical interest to the general welfare of the citizens of this state
  - Pre-grant feasibility studies
  - Preparing competitive proposals for sponsored programs
  - Providing carry-over funding for research teams to provide continuity between externally funded projects
  - Purchasing capital equipment directly related to expanding the research capability of the institution
  - Research or project administrative costs
  - Supporting new researchers pending external funding

**Non-Allowable**
- Food and entertainment expenses
- Renovation costs
- Visa/immigration application or filing fees

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Controller's Office
# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

### 17 – Auxiliary Fees

**Fixed fees received from students that are designated for campus auxiliaries (Medical Service fee, Athletic fee, etc.).**

**Allowable**
- All state appropriated allowable expenses
- Awards and gifts
- Food, beverages, and related expenses
- Flowers, flower arrangements, and plants
- Holiday cards (mail or purchase)
- Lease facilities for meetings, conferences, and group exams
- Memberships
- Student travel
- Travel (in accordance with Institutional Travel Guidelines)

**Non-Allowable**
- Alcohol
- Donations and contributions

### 18/19 – Auxiliary Service Depts.

Funds collected as allowed under the [Texas Education Code §51.001](https://www.texaslegis.gov/Legislation/Details/2017/51-001) to directly support the area that collected the fee.

**Allowable**
- Expenditures must be reasonable costs that directly support the area that collected the fee
- Align with the allowable costs shown under 140100-Designated Tuition

### 21 – Current Restricted

Gifts from private donors.

**Allowable**
- Alcohol
- All state appropriated allowable expenses
- Awards, including employee cash awards
- Food, beverages, and related expenses
- Flowers, flower arrangements, and plants
- Holiday cards (mail or purchase)
- Lease facilities for meetings, conferences, and group exams
- Memberships
- Student travel
- Travel (in accordance with Institutional Travel Guidelines)

**Non-Allowable**
- Alcohol
- Donations and contributions

### 22 – Federal Awards

Contracts and grants from a federal sponsor.

**Allowable**
- Contractual costs
- Participant costs
- Salary and fringe
- Supplies
- Travel

**Non-Allowable**
- Alcohol
- Audit services
- Contributions and donations
- Entertainment
- Food
- Fund raising costs
- Promotional items
- Public relations costs

- Above unallowable costs are examples and others may be included in final grant contract or other specific funding guidelines.
# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Allowable Examples</th>
<th>Non-Allowable Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State Awards</strong></td>
<td>- Contractual costs</td>
<td>- Alcohol</td>
</tr>
<tr>
<td></td>
<td>- Participant costs</td>
<td>- Audit services</td>
</tr>
<tr>
<td></td>
<td>- Salary and fringe</td>
<td>- Contributions and donations</td>
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<tr>
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<tr>
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<td>- Food</td>
</tr>
<tr>
<td></td>
<td>- Above are examples of allowable costs</td>
<td>- Fund raising costs</td>
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<tr>
<td></td>
<td>but specific details for each award are</td>
<td>- Public relations costs</td>
</tr>
<tr>
<td></td>
<td>found in the budget and the budget</td>
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</tr>
<tr>
<td></td>
<td>justification.</td>
<td></td>
</tr>
<tr>
<td><strong>Private Industry Awards</strong></td>
<td>- Contractual costs</td>
<td>- Alcohol</td>
</tr>
<tr>
<td></td>
<td>- Participant costs</td>
<td>- Audit services</td>
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<td>- Salary and fringe</td>
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</tr>
<tr>
<td><strong>Other Awards</strong></td>
<td>- Contractual costs</td>
<td>- Alcohol</td>
</tr>
<tr>
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<td>justification.</td>
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<tr>
<td><strong>Non-Profit Awards</strong></td>
<td>- Contractual costs</td>
<td>- Alcohol</td>
</tr>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

### 29 – Internal Awards

- Contracts and grants awarded from SHSU to SHSU participants.
- **Allowable**
  - Contractual costs
  - Participant costs
  - Salary and fringe
  - Supplies
  - Travel
  - Items defined in the endowment agreement
  - Typically scholarships
- **Non-Allowable**
  - Items not defined in the endowment agreement
  - Agreements can be obtained through University Advancement

### 31 – Endowment Scholarship

- Scholarship funds supported by an endowment.
- **Allowable**
  - Items defined in the endowment agreement
  - Typically scholarships
- **Non-Allowable**
  - Items not defined in the endowment agreement
  - Agreements can be obtained through University Advancement

### 32 – Private Scholarship

- Scholarship funds that receive regular contributions from a donor to the actual scholarship.
- **Allowable**
  - Scholarships as defined in the agreement
- **Non-Allowable**
  - Items not defined in the agreement
  - Agreements can be obtained through University Advancement

### 33 – Other Scholarships/Gifts

- Gift funds that are not related to a scholarship or other defined restricted fund.
- **Allowable**
  - Items defined in the agreement
- **Non-Allowable**
  - Items not defined in the agreement
  - Agreements can be obtained through University Advancement
# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

<table>
<thead>
<tr>
<th>Financial Aid</th>
<th>51 – Quasi Endowment</th>
<th>59 – Life Income</th>
<th>61 - Endowment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Activity related to the receipt and disbursement of funds related to student financial aid.</td>
<td>Funds functioning as endowments which are used to report resources that the governing board has determined are to be maintained and managed like an endowment.</td>
<td>Donated funds functioning like an annuity.</td>
<td>Funds to which a donor has stipulated, as a condition of the gift, that the gift is to be maintained inviolate and in perpetuity.</td>
</tr>
</tbody>
</table>

### 34 – Federal Financial Aid
- All financial aid questions should be directed to the SHSU-Financial Aid office.

### 38 – State Financial Aid

### 39 – Other Financial Aid

### 41 – Loan Funds

### Allowable
- Items defined in the agreement
- Payments to donors

### Non-Allowable
- Items not defined in the agreement
- No other expenses allowed
- No expenses allowed

Financial Aid

Controller’s Office
# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

### 81 – Agency
Funds that belong to a third party and SHSU is acting as the custodian.

<table>
<thead>
<tr>
<th>Allowable</th>
<th>Non-Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Items are determined by the third party who controls the funds</td>
<td>- Agency funds are not required to follow SHSU procurement policies. The Direct Pay form in BearkatBuy should be utilized for all expenses.</td>
</tr>
</tbody>
</table>

### 71 – Charter School
Funds received from the Texas Education Agency to be used to support the operations of an open-enrollment, public charter school.

#### Allowable
- Accounting services
- Ancillary services
- Architecture
- Audio-visual aids
- Audit services
- Awards
- Band instruments and uniforms
- Bid notices
- Consulting services
- Contracted maintenance and repair services
- Contracted services
- Counseling services
- Data processing services
- Education service center services
- Employee allowances
- Field trips
- Food and beverages
- Food service supplies
- Fund raising activities
- Furniture
- Gasoline and other fuels for vehicles
- General supplies (office, classroom, etc.)
- Graduation expenses
- Health services
- Instructional materials
- Insurance and bonding costs
- Interest expense and other debt fees
- Land surveying
- Landscape architecture
- Legal services
- Library materials
- Lobbying
- Marketing
- Medical supplies and medicine
- Mental health screenings
- Optometry
- Physical exams for athletic purposes
- Professional development
- Professional engineering
- Professional nursing
- Psychologists, psychiatrists, and diagnosticians
- Reading materials
- Real estate appraising
- Rentals and operating leases
- Salary and fringe
- Security and monitoring services
- Site licenses and software
- Social work services
- Special education instructional services and materials
- Stipends
- Supplies and materials for maintenance and operations
- Technology and associated equipment
- Testing materials
- Textbooks
- Transportation costs
- Travel
- Tuition and transfer payments
- Utilities
- Vehicles

#### Non-Allowable
- Items are determined by the third party who controls the funds
- Agency funds are not required to follow SHSU procurement policies. The Direct Pay form in BearkatBuy should be utilized for all expenses.

For information on non-allowable expenses, please refer to the Financial Accountability System Resource Guide provided by the Texas Education Agency (TEA) and resources related to the specific funds granted by TEA.