

# 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.

#### Allowable

- 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

#### Non-Allowable

- 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 lobbyist
- 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.

#### Allowable

- 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
- Food and entertainment for participants
- 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

#### Non-Allowable

- 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
- Membership in organizations that hire lobbyist
- 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
- Travel for non-employees (including students), international travel, or travel overages

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## Allowable and Non-Allowable Expenses by Fund Types

120400 – HEAF	14 – Designated Tuition	15 – Designated Other	16 – Designated Research
<p>Funds provided under the <a href="#">Texas Construction Art. VII, §17</a> and the <a href="#">Texas Education Code §62.021</a> to assist institutions of higher education.</p>	<p>Tuition received from students.</p>	<p>Fees received from students (Technology fee, Student Service fee, etc.).</p>	<p>Funds established under the <a href="#">Texas Education Code §141.001</a> to encourage and provide research conducted by faculty members.</p>
<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>• Equipment that is defined as a capital asset</li> <li>• Constructing and equipping buildings or other permanent improvements</li> <li>• Land either with or without permanent improvements</li> <li>• Library books and materials</li> <li>• Major repair or rehabilitation of buildings or other permanent improvements</li> <li>• Above allowable expenditures for only E&amp;G portion when jointly used for E&amp;G and auxiliary activities</li> </ul>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>• All state appropriated allowable expenses</li> <li>• Awards and gifts</li> <li>• Food, beverages, and related expenses</li> <li>• Flowers, flower arrangements, and plants</li> <li>• Holiday cards (mail or purchase)</li> <li>• Lease facilities for meetings, conferences, and group exams</li> <li>• Memberships</li> <li>• Student travel</li> <li>• Travel (In accordance with Institutional Travel Guidelines)</li> </ul>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>• All state appropriated allowable expenses</li> <li>• Awards and gifts</li> <li>• Food, beverages, and related expenses</li> <li>• Flowers, flower arrangements, and plants</li> <li>• Holiday cards (mail or purchase)</li> <li>• Lease facilities for meetings, conferences, and group exams</li> <li>• Memberships</li> <li>• Student travel</li> <li>• Travel (In accordance with Institutional Travel Guidelines)</li> </ul>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>• Engaging in research programs of critical interest to the general welfare of the citizens of this state</li> <li>• Pre-grant feasibility studies</li> <li>• Preparing competitive proposals for sponsored programs</li> <li>• Providing carry-over funding for research teams to provide continuity between externally funded projects</li> <li>• Purchasing capital equipment directly related to expanding the research capability of the institution</li> <li>• Research or project administrative costs</li> <li>• Supporting new researchers pending external funding</li> </ul>
<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>• Constructing, equipping, repairing, or rehabilitating buildings or other permanent improvements used only for student housing, intercollegiate athletics, or auxiliary enterprises</li> <li>• Library salaries</li> <li>• All other expenditures not specifically defined in HEAF allowable expenditures</li> <li>• No HEAF funds are allowed for procurement card expenditures</li> </ul>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>• Alcohol</li> <li>• Donations and contributions</li> </ul>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>• Alcohol</li> <li>• Donations and contributions</li> </ul>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>• Renovation costs</li> <li>• Visa/immigration application or filing fees</li> </ul>

# 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](#) to directly support the area that collected the fee.

#### Allowable

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

#### Non-Allowable

- Alcohol
- Expenses must be consistent with the intent of the charge (e.g., expenses on dining fees must relate to dining)

### 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

- Expenses must be consistent with the intent of the gift (e.g., Friends of Athletics must be used for Athletics)

### 22 – Federal Awards

Contracts and grants from a federal sponsor.

#### Allowable

- Contractual costs
  - Participant costs
  - Salary and fringe
  - Supplies
  - Travel
- Above are examples of allowable costs, but specific details for each award are found in the budget and the budget justification.

#### 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

25 – State Awards	26 – Private Industry Awards	27 – Other Awards	28 – Non-Profit Awards
<p>Contracts and grants from a state sponsor.</p>	<p>Contracts and grants from a private industry sponsor.</p>	<p>Contracts and grants from a sponsor not categorized.</p>	<p>Contracts and grants from a non-profit organization.</p>
<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>Contractual costs</li> <li>Participant costs</li> <li>Salary and fringe</li> <li>Supplies</li> <li>Travel</li> </ul> <p>Above are examples of allowable costs, but specific details for each award are found in the budget and the budget justification.</p>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>Contractual costs</li> <li>Participant costs</li> <li>Salary and fringe</li> <li>Supplies</li> <li>Travel</li> </ul> <p>Above are examples of allowable costs, but specific details for each award are found in the budget and the budget justification.</p>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>Contractual costs</li> <li>Participant costs</li> <li>Salary and fringe</li> <li>Supplies</li> <li>Travel</li> </ul> <p>Above are examples of allowable costs, but specific details for each award are found in the budget and the budget justification.</p>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>Contractual costs</li> <li>Participant costs</li> <li>Salary and fringe</li> <li>Supplies</li> <li>Travel</li> </ul> <p>Above are examples of allowable costs, but specific details for each award are found in the budget and the budget justification.</p>
<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>Alcohol</li> <li>Audit services</li> <li>Contributions and donations</li> <li>Entertainment</li> <li>Food</li> <li>Fund raising costs</li> <li>Promotional items</li> <li>Public relations costs</li> </ul> <p>Above unallowable costs are examples and others may be included in final grant contract or other specific funding guidelines.</p>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>Alcohol</li> <li>Audit services</li> <li>Contributions and donations</li> <li>Entertainment</li> <li>Food</li> <li>Fund raising costs</li> <li>Promotional items</li> <li>Public relations costs</li> </ul> <p>Above unallowable costs are examples and others may be included in final grant contract or other specific funding guidelines.</p>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>Alcohol</li> <li>Audit services</li> <li>Contributions and donations</li> <li>Entertainment</li> <li>Food</li> <li>Fund raising costs</li> <li>Promotional items</li> <li>Public relations costs</li> </ul> <p>Above unallowable costs are examples and others may be included in final grant contract or other specific funding guidelines.</p>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>Alcohol</li> <li>Audit services</li> <li>Contributions and donations</li> <li>Entertainment</li> <li>Food</li> <li>Fund raising costs</li> <li>Promotional items</li> <li>Public relations costs</li> </ul> <p>Above unallowable costs are examples and others may be included in final grant contract or other specific funding guidelines.</p>

# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

29 – Internal Awards	31 – Endowment Scholarship	32 – Private Scholarship	33 – Other Scholarships/Gifts
<p>Contracts and grants awarded from SHSU to SHSU participants.</p>	<p>Scholarship funds supported by an endowment.</p>	<p>Scholarship funds that receive regular contributions from a donor to the actual scholarship.</p>	<p>Gift funds that are not related to a scholarship or other defined restricted fund.</p>
<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>Contractual costs</li> <li>Participant costs</li> <li>Salary and fringe</li> <li>Supplies</li> <li>Travel</li> <li>Above are examples of allowable costs, but specific details for each award are found in the budget and the budget justification.</li> </ul>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>Items defined in the endowment agreement                             <ul style="list-style-type: none"> <li>Typically scholarships</li> </ul> </li> </ul>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>Scholarships as defined in the agreement</li> </ul>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>Items defined in the agreement</li> </ul>
<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>Alcohol</li> <li>Audit services</li> <li>Contributions and donations</li> <li>Entertainment</li> <li>Food</li> <li>Fund raising costs</li> <li>Promotional items</li> <li>Public relations costs</li> <li>Above unallowable costs are examples and others may be included in final grant contract or other specific funding guidelines.</li> </ul>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>Items not defined in the endowment agreement</li> <li>Agreements can be obtained through University Advancement</li> </ul>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>Items not defined in the agreement</li> <li>Agreements can be obtained through University Advancement</li> </ul>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>Items not defined in the agreement</li> <li>Agreements can be obtained through University Advancement</li> </ul>

# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

Financial Aid	51 – Quasi Endowment	59 – Life Income	61 - Endowment
<p>Activity related to the receipt and disbursement of funds related to student financial aid.</p>	<p>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.</p>	<p>Donated funds functioning like an annuity.</p>	<p>Funds to which a donor has stipulated, as a condition of the gift, that the gift is to be maintained inviolate and in perpetuity.</p>
<p><b>34 – Federal Financial Aid</b>  <b>38 – State Financial Aid</b>  <b>39 – Other Financial Aid</b>  <b>41 – Loan Funds</b></p>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>• Items defined in the agreement</li> </ul>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>• Payments to donors</li> </ul>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>• No expenses allowed</li> </ul>
<p><b>Allowable/Non-Allowable</b></p> <ul style="list-style-type: none"> <li>• All Financial Aid questions should be directed to the SHSU-Financial Aid office</li> </ul>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>• Items not defined in the agreement</li> </ul>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>• No other expenses allowed</li> </ul>	<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>• No expenses allowed</li> </ul>

# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

81 – Agency	71 – Charter School
<p>Funds that belong to a third party and SHSU is acting as the custodian.</p>	<p>Funds received from the Texas Education Agency to be used to support the operations of an open-enrollment, public charter school.</p>
<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>• Items are determined by the third party who controls the funds</li> </ul>	<p><b>Allowable</b></p> <ul style="list-style-type: none"> <li>• Accounting services</li> <li>• Ancillary services</li> <li>• Architecture</li> <li>• Audio-visual aids</li> <li>• Audit services</li> <li>• Awards</li> <li>• Band instruments and uniforms</li> <li>• Bid notices</li> <li>• Consulting services</li> <li>• Contracted maintenance and repair services</li> <li>• Contracted services</li> <li>• Counseling services</li> <li>• Data processing services</li> <li>• Education service center services</li> <li>• Employee allowances</li> <li>• Field trips</li> <li>• Food and beverages</li> <li>• Food service supplies</li> <li>• Fund raising activities</li> <li>• Furniture</li> <li>• Gasoline and other fuels for vehicles</li> <li>• General supplies (office, classroom, etc.)</li> <li>• Graduation expenses</li> <li>• Health services</li> <li>• Instructional materials</li> <li>• Insurance and bonding costs</li> <li>• Interest expense and other debt fees</li> <li>• Land surveying</li> <li>• Landscape architecture</li> <li>• Legal services</li> <li>• Library materials</li> <li>• Lobbying</li> <li>• Marketing</li> <li>• Medical supplies and medicine</li> <li>• Mental health screenings</li> <li>• Optometry</li> <li>• Physical exams for athletic purposes</li> <li>• Professional development</li> <li>• Professional engineering</li> <li>• Professional nursing</li> <li>• Psychologists, psychiatrists, and diagnosticians</li> <li>• Reading materials</li> <li>• Real estate appraising</li> <li>• Rentals and operating leases</li> <li>• Salary and fringe</li> <li>• Security and monitoring services</li> <li>• Site licenses and software</li> <li>• Social work services</li> <li>• Special education instructional services and materials</li> <li>• Stipends</li> <li>• Supplies and materials for maintenance and operations</li> <li>• Technology and associated equipment</li> <li>• Testing materials</li> <li>• Textbooks</li> <li>• Transportation costs</li> <li>• Travel</li> <li>• Tuition and transfer payments</li> <li>• Utilities</li> <li>• Vehicles</li> </ul>
<p><b>Non-Allowable</b></p> <ul style="list-style-type: none"> <li>• Items are determined by the third party who controls the funds</li> <li>• Agency funds are not required to follow SHSU procurement policies. The Direct Pay form in BearKatBuy should be utilized for all expenses.</li> </ul>	<p><b>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.</b></p>