# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

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

**Allowable**
- Advertisement (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

**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

### 120100, 120200 – LEMIT, CMIT

**Allowable**
- Advertisement (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
- 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, including bottled water
- Alcohol
- Gifts, gift cards, and gift certificates
- 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

**Allowable**
- 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**
- 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
- Travel for non-employees (including students), international travel, or travel overages

Funds appropriated by the legislature through the [General Appropriations Act](https://www.gpo.gov/fdsys/enactedact.html) for the operation of an institution of higher education.

Controller’s Office
# SHSU Fund Types

## Allowable and Non-Allowable Expenses by Fund Types

### 120400 – HEAF

**Allowable**
- 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
- Funds provided under the Texas Construction Art. VII, §17 and the Texas Education Code §62.021 to assist institutions of higher education.

**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)

### 14 – Designated Tuition

**Allowable**
- Tuition received from students.
- 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

### 15 – Designated Other

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

### 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**
- Alcohol
- Donations and contributions
- 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)
- Renovation costs
- Visa/immigration application or filing fees
## SHSU Fund Types

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

<table>
<thead>
<tr>
<th>17 – Auxiliary Fees</th>
<th>18/19 – Auxiliary Service Depts.</th>
<th>21 – Current Restricted</th>
<th>22 – Federal Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Allowable</strong></td>
<td><strong>Allowable</strong></td>
<td><strong>Allowable</strong></td>
<td><strong>Allowable</strong></td>
</tr>
<tr>
<td>Fixed fees received from students that are designated for campus auxiliaries (Medical Service fee, Athletic fee, etc.).</td>
<td>Funds collected as allowed under the <a href="https://www.tle.com/education-code-section-51-001">Texas Education Code §51.001</a> to directly support the area that collected the fee.</td>
<td>Gifts from private donors.</td>
<td>Contracts and grants from a federal sponsor.</td>
</tr>
<tr>
<td>- All state appropriated allowable expenses</td>
<td>- Expenditures must be reasonable costs that directly support the area that collected the fee <strong>AND</strong> - Align with the allowable costs shown under 140100-Designated Tuition</td>
<td>- 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)</td>
<td>- Alcohol - Audit services - Contributions and donations - Entertainment - Food - Fund raising costs - Promotional items - Public relations costs</td>
</tr>
<tr>
<td>- Alcohol - Donations and contributions</td>
<td></td>
<td></td>
<td>- Contractual costs - Participant costs - Salary and fringe - Supplies - Travel</td>
</tr>
</tbody>
</table>

### Notes
- Alcohol
- Donations and contributions
- 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)
- Expenses must be consistent with the intent of the charge (e.g., expenses on dining fees must relate to dining)
- Expenses must be consistent with the intent of the gift (e.g., Friends of Athletics must be used for Athletics)
- 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 Expenses</th>
<th>Non-Allowable Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>25 – State Awards</strong></td>
<td>Contracts and grants from a state sponsor.</td>
<td>• Contractual costs&lt;br&gt;• Participant costs&lt;br&gt;• Salary and fringe&lt;br&gt;• Supplies&lt;br&gt;• Travel</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Alcohol&lt;br&gt;• Audit services&lt;br&gt;• Contributions and donations&lt;br&gt;• Entertainment&lt;br&gt;• Food&lt;br&gt;• Fund raising costs&lt;br&gt;• Promotional items&lt;br&gt;• Public relations costs</td>
</tr>
<tr>
<td><strong>26 – Private Industry Awards</strong></td>
<td>Contracts and grants from a private industry sponsor.</td>
<td>• Contractual costs&lt;br&gt;• Participant costs&lt;br&gt;• Salary and fringe&lt;br&gt;• Supplies&lt;br&gt;• Travel</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Above are examples of allowable costs, but specific details for each award are found in the budget and the budget justification.</td>
</tr>
<tr>
<td><strong>27 – Other Awards</strong></td>
<td>Contracts and grants from a sponsor not categorized.</td>
<td>• Contractual costs&lt;br&gt;• Participant costs&lt;br&gt;• Salary and fringe&lt;br&gt;• Supplies&lt;br&gt;• Travel</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Above are examples of allowable costs, but specific details for each award are found in the budget and the budget justification.</td>
</tr>
<tr>
<td><strong>28 – Non-Profit Awards</strong></td>
<td>Contracts and grants from a non-profit organization.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Above are examples of allowable costs, but specific details for each award are found in the budget and the budget justification.</td>
</tr>
</tbody>
</table>
# SHSU Fund Types

Allowable and Non-Allowable Expenses by Fund Types

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Description</th>
<th>Allowable Expenses</th>
<th>Non-Allowable Expenses</th>
</tr>
</thead>
</table>
| 29 – Internal Awards | Contracts and grants awarded from SHSU to SHSU participants. | • Contractual costs  
• Participant costs  
• Salary and fringe  
• Supplies  
• Travel | • Alcohol  
• Audit services  
• Contributions and donations  
• Entertainment  
• Food  
• Fund raising costs  
• Promotional items  
• Public relations costs |
| 31 – Endowment Scholarship | Scholarship funds supported by an endowment. | • Items defined in the endowment agreement  
• Typically scholarships | • 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. | • Scholarships as defined in the agreement | • 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. | • Items defined in the agreement | • Items not defined in the agreement  
• Agreements can be obtained through University Advancement |

Note: Above are examples of allowable and non-allowable costs, but specific details for each award are found in the budget and the budget justification.
# 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>
<tr>
<td>Allowable</td>
<td>Allowable</td>
<td>Allowable</td>
<td>Allowable</td>
</tr>
<tr>
<td>- All Financial Aid questions should be directed to the SHSU-Financial Aid office</td>
<td>- Items defined in the agreement</td>
<td>- Payments to donors</td>
<td>- No expenses allowed</td>
</tr>
<tr>
<td>Non-Allowable</td>
<td>Non-Allowable</td>
<td>Non-Allowable</td>
<td>Non-Allowable</td>
</tr>
<tr>
<td>- Items not defined in the agreement</td>
<td>- No other expenses allowed</td>
<td>- No expenses allowed</td>
<td>- No expenses allowed</td>
</tr>
</tbody>
</table>
## SHSU Fund Types

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

<table>
<thead>
<tr>
<th>81 – Agency</th>
<th>71 – Charter School</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Funds that belong to a third party and SHSU is acting as the custodian.</strong></td>
<td><strong>Funds received from the Texas Education Agency to be used to support the operations of an open-enrollment, public charter school.</strong></td>
</tr>
<tr>
<td><strong>Allowable</strong></td>
<td><strong>Allowable</strong></td>
</tr>
</tbody>
</table>
| • Items are determined by the third party who controls the funds | • 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  
• 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. | | |