

## State Appropriated Funds Funds 0010 - 0090

Source	Funds appropriated by the legislature through the General Appropriations Act or other law for the operation of an institution of higher education.	
<b>Allowable Expenditures</b>	<p><b>Commodities/services necessary to fulfill statutory duties:</b></p> <ul style="list-style-type: none"> <li>• Advertisements - OP 14.05 #9 &amp; #10</li> <li>• Auditing services approved by SAO</li> <li>• Awards - employee not to exceed \$100</li> <li>• Books and reference materials</li> <li>• Chemicals and gases</li> <li>• Consulting fees - OP 54.04</li> <li>• Consumables - office, instructional, research</li> <li>• Equipment</li> <li>• Furniture</li> <li>• IT hardware/software/services approved by IT</li> <li>• Legal services approved by AG</li> <li>• License fees related to function and ASU receives benefit - OP 14.05 #14</li> <li>• Maintenance/repair of equipment</li> </ul>	<ul style="list-style-type: none"> <li>• Memberships - professional (see non-allowable for exceptions) - OP 14.05 #12</li> <li>• Notary license fee if part of duties - OP 14.05 #14</li> <li>• Periodicals and subscriptions - OP 14.05 #6</li> <li>• Postage and shipping charges</li> <li>• Professional services</li> <li>• Purchase from on-campus service center to fulfill statutory duties</li> <li>• Registration fees (conference)</li> <li>• Speaker fees</li> <li>• Temporary services</li> <li>• Training/education related to current/prospective duties</li> <li>• Travel - official (in accordance with State Travel Guidelines)</li> <li>• Utilities (E&amp;G Buildings only)</li> </ul>
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"> <li>▪ Alcohol or alcoholic beverages</li> <li>▪ Alumni organizations or activities, support or maintenance</li> <li>▪ Auditing services not approved by SAO</li> <li>▪ Auxiliary operations</li> <li>▪ Beef or beef product imported</li> <li>▪ Construct or equipment buildings</li> <li>▪ Donations and contributions</li> <li>▪ Flowers, floral arrangements, and plants</li> <li>▪ Food and entertainment, including bottled water, coffee, cream, sugar and similar items employees of or visitors to the agency would consume</li> <li>▪ Gifts, gift cards and gift certificates (this includes stoles/cords)</li> <li>▪ Goods and services for personal use</li> <li>▪ Holiday cards - mail or purchase</li> <li>▪ Honoraria (speaker fees acceptable)</li> <li>▪ Intercollegiate athletic operations Land</li> <li>▪ Lease of private facilities for meetings/conferences/exams if state facilities adequate</li> <li>• Legal services not approved by AG</li> </ul>	<ul style="list-style-type: none"> <li>• License fees not related to function and/or ASU receives no benefit</li> <li>▪ Lobbyist activities</li> <li>▪ Major repair and rehabilitation of buildings</li> <li>▪ Membership to chamber of commerce</li> <li>▪ Membership to organization that hires lobbyist</li> <li>▪ Money, goods, or services to a charitable organization unless certain criteria apply</li> <li>▪ Moving expenses for new employee</li> <li>▪ Penalties and fines</li> <li>▪ Plants - indoor (live or artificial) unless for education or research</li> <li>▪ Political activities (support)</li> <li>▪ Promotional items unless specific statutory authority is cited</li> <li>▪ Public relations agent or business</li> <li>▪ Publicizing/directing attention of officer or employee</li> <li>▪ Seasonal decorating items</li> <li>▪ Television station operations</li> <li>▪ Tips, Sales Tax and Gratuities</li> <li>▪ Training/education unrelated to current/prospective duties</li> <li>▪ Travel - student</li> </ul>

**Graduate or Doctoral Tuition (Board Authorized Tuition)**  
**(State Appropriated with Additional Restrictions)**

<b>Source</b>	Funds allowed under the Texas Education Code § 54.008 to support graduate programs
<b>Allowable Expenditures</b>	<ul style="list-style-type: none"> <li>• All state allowable expenditures that directly benefit graduate or doctoral education</li> <li>• Scholarships and awards directly associated with graduate or doctoral education</li> <li>• Travel directly associated with graduate or doctoral education</li> </ul>
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"> <li>• Expenditures that do not directly benefit graduate or doctoral education.</li> <li>• All state appropriated non-allowable expenditures (exception: student travel if representing ASU at conference, meetings, etc.)</li> </ul>

**HEAF – Higher Education Assistance Funds**  
**(State Appropriated with Additional Restrictions)**  
**Fund 0075**

<b>Source</b>	Funds provided under the Texas Constitution Art. VII, § 17 and the Texas Education Code § 62.021 to assist institutions of higher education
<b>Allowable Expenditures</b>	<ul style="list-style-type: none"> <li>• Capital equipment defined as a capital asset  Note: Capital assets are real or personal property that have an estimated life of greater than one year. Capital assets may or may not be capitalized.</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>
<b>Non-Allowable Expenditures</b>	<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>• All other expenditures not defined in HEAF allowable expenditures</li> </ul>

**Research Development Funds**  
**(State Appropriated with Additional Requirements)**  
**Allocations from 0010 - 45500 Reserve**

<b>Source</b>	Funds established under Texas Education Code § 62.091 to support and maintain educational and general activities, including research and student services, that promote increased research capacity
<b>Allowable Expenditures</b>	<ul style="list-style-type: none"><li>• Domestic research travel</li><li>• Research equipment and associated service contracts</li><li>• Research graduate student salaries or wages</li><li>• Research participants</li><li>• Research speaker fees and associated domestic travel</li></ul>
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"><li>• Gifts or promotional items</li><li>• International travel</li><li>• Office furniture</li><li>• Office-related expenditures</li><li>• Scholarships</li><li>• All state appropriated non-allowable expenditures</li></ul>

## Designated Tuition Funds Fund 0100

Source	Funds collected, as allowed under the Texas Education Code § 51.001 and 54.0513 to assist in the operation of an institution of higher education	
<b>Allowable Expenditures</b>	<ul style="list-style-type: none"> <li>• All state appropriated allowable expenditures</li> <li>• Awards, including employee service/safety awards not to exceed \$300 per award</li> <li>• Clothing for full time employees (shirts only)</li> <li>• Other clothing purchases require a business purpose and VP approval</li> <li>• Food, beverages, and related expenses where all students (not a single group/organization) can participate or for allowed business entertainment under-OP 54.01</li> <li>• Lease facilities for meetings, conferences, and group exams</li> <li>• Memberships - OP 14.05 #12</li> <li>• Moving expenses - new employees</li> </ul>	<ul style="list-style-type: none"> <li>• Plants - indoor (live or artificial)</li> <li>• Publications and periodicals</li> <li>• Public relations agent</li> <li>• Repairs and renovations to buildings</li> <li>• Sales tax on business related meals</li> <li>• Travel - official (in accordance with State Travel Guidelines and ASU policies)</li> </ul>
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"> <li>• Alcohol or alcoholic beverages</li> <li>• Beef or beef products - imported</li> <li>• Donations and contributions</li> <li>• Flowers, floral arrangements, and plants</li> <li>• Food including bottled water, coffee, cream, sugar and similar items for employee consumption</li> <li>• Gifts, gift cards and gift certificates (this includes stoles/cords)</li> <li>• Good or services for personal use</li> <li>• Tips and gratuities from business related meals discretionary or gift monies only</li> </ul>	<ul style="list-style-type: none"> <li>• Holiday cards - mail or purchase</li> <li>• Honoraria (speaker fees acceptable)</li> <li>• Legal services not approved by AGLegal services not approved by AG</li> <li>• License fees unrelated to function and/or ASU receives no benefit</li> <li>• Lobbyist activities</li> <li>• Penalties and fines</li> <li>• Political activities (support)</li> <li>• Seasonal decorating items</li> <li>• Training and education unrelated to current/prospective duties</li> </ul>

**Instructional Enhancement, Distance Learning Surcharge and Other Course Fees**  
**(Designated with Additional Restrictions)**  
**Funds 0101, 0115, 0154, & 0991**

<b>Source</b>	Fees collected from students under the Texas Education Code § 54.504 and § 55.16 (c) to cover cost to University for materials and services for which fee is collected
<b>Allowable Expenditures</b>	<ul style="list-style-type: none"> <li>• Computers and other equipment outside classroom and related maintenance costs if directly supports instruction process</li> <li>• Consumable supplies taken by/used by student from/in the classroom</li> <li>• Copying charges for syllabi and tests (including proportionate share of copier rental and supplies)</li> <li>• Equipment used in classroom</li> <li>• Furniture used in classroom</li> <li>• Maintenance/service contracts for instructional equipment</li> <li>• Professional development for faculty related to improving teaching</li> <li>• Professional fees/expenses, including travel (not to exceed university rates) for guest speakers</li> <li>• Reference material for classroom, distribution to students, or central departmental library for student use as part of instructional program</li> <li>• Salaries - student and others to assist in instruction process including graders, models, employees for service/assistance to the student</li> <li>• Salaries - student advisors/counselors that are specifically assigned to students with the college and provide support for college majors</li> <li>• Salaries - TA &amp; GA to the extent directly supporting instructional program (unless instructor of record or conducts class on a routine basis)</li> <li>• Travel for students - field trips, conferences or paper presentations only</li> <li>• Travel for guest speakers</li> <li>• Wages for students and others to assist with instruction process including tutoring and mentoring</li> <li>• <a href="#">Fund 0101 - Additional Guidelines for Instructional Fee Expenditures</a></li> </ul>
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"> <li>• Expenditures covered by other funding sources, e.g. Information Technology Funds</li> <li>• Expenditures related to departmental research or public service efforts</li> <li>• Food and entertainment</li> <li>• General office operating costs (not benefiting students)</li> <li>• Laboratory supplies and materials used in laboratory sections</li> <li>• Professional development and training for faculty or staff</li> <li>• Salaries - faculty and research assistants</li> <li>• Salaries - laboratory assistants</li> <li>• Salaries - staff performing general office duties</li> <li>• Students file maintenance costs</li> <li>• All designated non-allowable expenditures</li> </ul>

## Designated - Fees & Other Income

### Fund 0103 - 0991 (unless specifically covered by another section)

<b>Source</b>	Fees collected from students under the Texas Education Code 54.007(c), 54.504, 54.5132, and 55.16(c) to directly support the area that collected the fee; as allowed under the Texas Education Code 51.001.	
<b>Allowable Expenditures</b>	<p><b>Expenditures must be reasonable costs which directly support the area that collected the fee.</b></p> <ul style="list-style-type: none"> <li>• All state appropriated allowable expenditures</li> <li>• Clothing for full time employees (shirts only)</li> <li>• Other clothing purchases require a business purpose and VP approval</li> <li>• Food, beverages, and related expenses to benefit a student activity or for allowed business entertainment under - OP 54.01</li> <li>• Lease facilities for meetings, conferences, and group exams</li> <li>• Memberships</li> <li>• Moving expenses - new employees</li> <li>• Plants - indoor (live or artificial)</li> <li>• Publications and periodicals</li> <li>• Public relations agent</li> <li>• Repairs and renovations to buildings</li> <li>• Sales tax on business related meals</li> <li>• Travel - official (in accordance with State Travel Guidelines and ASU policies)</li> </ul>	
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"> <li>• Alcohol or alcoholic beverages</li> <li>• Beef or beef products - imported</li> <li>• Donations and contributions</li> <li>• Flowers, floral arrangements, and plants</li> <li>• Food including bottled water, coffee, cream, sugar and similar items for employee consumption</li> <li>• Gifts, gift cards and gift certificates (this includes stoles/cords)</li> <li>• Good or services for personal use</li> <li>• Tips and gratuities from business related meals gift/discretionary monies only</li> <li>• Holiday cards - mail or purchase</li> <li>• Honoraria (speaker fees acceptable)</li> <li>• Legal services not approved by AGLegal services not approved by AG</li> <li>• License fees unrelated to function and/or ASU receives no benefit</li> <li>• Lobbyist activities</li> <li>• Penalties and fines</li> <li>• Political activities (support)</li> <li>• Seasonal decorating items</li> <li>• Training and education unrelated to current/prospective duties</li> </ul>	

**Research Enhancement Funds**  
**(Designated with Additional Restrictions)**

<b>Source</b>	Funds established under the Texas Education Code § 141.001 to encourage and provide research conducted by faculty members
<b>Allowable Expenditures</b>	<b>Expenditures must support and maintain research activities.</b> <ul style="list-style-type: none"><li>• Research administrative costs</li><li>• Research equipment and associated service contracts</li><li>• Research graduate student salaries or wages (must include associated fringe benefits and tuition and fee waiver costs)</li><li>• Research participants</li><li>• Research speaker fees and associated travel</li><li>• Research travel to include international</li></ul>
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"><li>• Constructing or remodeling a facility</li><li>• Food and beverage unless integral to research</li><li>• Gifts or promotional items (this includes stoles/cords)</li><li>• Office expenditures other than research administrative costs</li><li>• Office furniture</li><li>• All designated non-allowable expenditures</li></ul>

## Auxiliary Funds Funds 1200 - 1330

<b>Source</b>	Funds collected, as allowed under the Texas Education Code 51.001, to directly support the area that collected the fee
<b>Allowable Expenditures</b>	<p><b>Expenditures must follow the most restrictive revenue source spending rules and support the area which collected the fee.</b></p> <ul style="list-style-type: none"> <li>• All state appropriated allowable expenditures</li> <li>• Awards, including employee service/safety awards not to exceed \$300 per award</li> <li>• Clothing for full time employees (shirts only)</li> <li>• Other clothing purchases require a business purpose and VP approval</li> <li>• Food, beverages, and related expenses to benefit a student activity or for allowed business entertainment under - OP 54.01</li> <li>• Holiday cards - mail or purchase</li> <li>• Lease facilities for meetings, conferences, and group exams</li> <li>• Memberships - OP 14.05 #12</li> <li>• Moving expenses</li> <li>• Penalties and fines with appropriate Vice President approvals</li> <li>• Plants - indoor (live or artificial)</li> <li>• Publications and periodicals</li> <li>• Public relations agent</li> <li>• Repairs to Auxiliary buildings</li> <li>• Travel - official (in accordance with State Travel Guidelines and ASU policies)</li> </ul>
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"> <li>• Alcohol or alcoholic beverages</li> <li>• Beef or beef products - imported</li> <li>• Donations and contributions</li> <li>• Gifts, gift cards and gift certificates (this includes stoles/cords)</li> <li>• Goods and services for personal use</li> <li>• Honoraria (speaker fees acceptable)</li> <li>• Legal services not approved by AG</li> <li>• License fees unrelated to function and/or ASU receives no benefit</li> <li>• Lobbyist activities</li> <li>• Penalties and fines without appropriate approvals</li> <li>• Political activities (support)</li> <li>• Training and education unrelated to current/prospective duties</li> </ul>



## Federal Awards

<b>Source</b>	Funds provided by federal agencies for allowable costs required to fulfill project for which award was made		
<b>Allowable Expenditures</b>	<p><b>Allowable costs must 1) be reasonable; 2) be allocable (necessary and of direct benefit to project); 3) be given consistent treatment; and 4) conform to all provisions of the grant or contract agreement.</b></p> <table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top; width: 50%;"> <p><b>Generally Allowable Costs:</b></p> <ul style="list-style-type: none"> <li>• Equipment</li> <li>• Fringe benefits</li> <li>• Laboratory supplies</li> <li>• Long distance telephone costs</li> <li>• Maintenance and repair</li> <li>• Meetings and conferences</li> <li>• Publication and page charges - OP 76.01</li> <li>• Rental costs</li> <li>• Salaries for investigators, research assistants &amp; technicians</li> <li>• Transportation and shipping costs</li> <li>• Travel (foreign travel may require agency approval)</li> </ul> </td> <td style="vertical-align: top; width: 50%;"> <p><b>Costs Allowable in Limited Circumstances with Agency Approval:</b></p> <ul style="list-style-type: none"> <li>• Advertising</li> <li>• Advisory councils</li> <li>• Insurance</li> <li>• Local telephone costs</li> <li>• Memberships</li> <li>• Office supplies</li> <li>• Pre-award costs</li> <li>• Postage</li> <li>• Salaries of clerical and administrative staff</li> <li>• Scholarships and student aid (allowable only on training grants)</li> </ul> </td> </tr> </table>	<p><b>Generally Allowable Costs:</b></p> <ul style="list-style-type: none"> <li>• Equipment</li> <li>• Fringe benefits</li> <li>• Laboratory supplies</li> <li>• Long distance telephone costs</li> <li>• Maintenance and repair</li> <li>• Meetings and conferences</li> <li>• Publication and page charges - OP 76.01</li> <li>• Rental costs</li> <li>• Salaries for investigators, research assistants &amp; technicians</li> <li>• Transportation and shipping costs</li> <li>• Travel (foreign travel may require agency approval)</li> </ul>	<p><b>Costs Allowable in Limited Circumstances with Agency Approval:</b></p> <ul style="list-style-type: none"> <li>• Advertising</li> <li>• Advisory councils</li> <li>• Insurance</li> <li>• Local telephone costs</li> <li>• Memberships</li> <li>• Office supplies</li> <li>• Pre-award costs</li> <li>• Postage</li> <li>• Salaries of clerical and administrative staff</li> <li>• Scholarships and student aid (allowable only on training grants)</li> </ul>
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**Private Designated or Restricted Special Contribution Funds**

**Funds 0200, 0300, 0400, 0500, 0550, 0600, 0700, 2000 & 2160**

<b>Source</b>	Funds provided by to the university by donors without restrictions on use of funds or only general restriction for use by a department or college, etc. (Including but not limited to fund numbers 0200, 0300, 0400, 0500, 0550, 0600, 0700, 2000 and 2160)
<b>Allowable Expenditures</b>	<ul style="list-style-type: none"><li>• All Designated allowable expenditures</li><li>• Admission fees for student group travel - OP 14.05 #11</li><li>• Alcohol, alcoholic beverages included with meals, or non-business related gifts</li><li>• Flowers, floral arrangements, and plants</li><li>• Reimbursement of personal fees or fines assessed by university regulations</li><li>• Seasonal decorating items</li><li>• Sales Tax</li><li>• Gratuities on meals only</li></ul>
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"><li>• Political aid and legislative influence as defined in Article IX of the Appropriation Bill</li></ul>

## Endowed Chair

(Fund 21xx)

<b>Source</b>	Funds provided to the university by donors with some restrictions on use of funds and/or only general restriction for use by a department or college, etc. See OP 32.04 and 54.01.
<b>Allowable Expenditures</b>	<ul style="list-style-type: none"><li>• Per the donor(s) gift agreement and as approved by the Provost</li><li>• All Designated allowable expenditures (specified by donor)</li><li>• Publications</li><li>• Professional memberships (OP 14.05 #12 requirements apply)</li><li>• Books and other educational materials</li><li>• Support of programs and activities related to the chair</li><li>• Support of the chair's research or creative activity</li><li>• Travel - official (in accordance with State Travel Guidelines and ASU policies)</li><li>• Professional fees/expenses, including travel (not to exceed university rates) for guest speakers (in accordance with State Travel Guidelines and ASU policies)</li><li>• Enhancement of the chair holder's salary</li><li>• Graduate students to assist the chair holder in research projects, and the involvement of post- doctoral students in the particular discipline</li></ul>
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"><li>• Alcohol or alcoholic beverages</li><li>• Sales Tax or gratuities</li><li>• Refreshments or meals (meals limited to OP 54.01 (3)(E) guest plus one ASU employee)</li><li>• Expenditures that do not benefit the department or department chair's research or creative activity.</li><li>• Goods or services for personal use</li></ul>

## Endowed Professorship

(Fund 21xx)

<b>Source</b>	Funds provided to the university by donors with some restrictions on use of funds and/or only general restriction for use by a department or college, etc. See OP 32.04 and 54.01.
<b>Allowable Expenditures</b>	<ul style="list-style-type: none"><li>• Per the donor(s) gift agreement and as approved by the Provost</li><li>• All Designated allowable expenditures (specified by donor)</li><li>• Support of the Professor's research or creative activity</li><li>• Professional memberships (OP 14.05 #12 requirements apply)</li><li>• Books and other educational materials</li><li>• Travel - official (in accordance with State Travel Guidelines and ASU policies)</li><li>• Professional fees/expenses, including travel (not to exceed university rates) for guest speakers (in accordance with State Travel Guidelines and ASU policies)</li><li>• Enhancement of salary</li></ul>
<b>Non-Allowable Expenditures</b>	<ul style="list-style-type: none"><li>• Sales Tax or gratuities</li><li>• Alcohol, alcoholic beverages, refreshments or meals</li><li>• Expenditures that do not directly benefit Professorship.</li><li>• Goods or services for personal use</li></ul>