## State Appropriated Funds
### Funds 0010 - 0090

<table>
<thead>
<tr>
<th>Source</th>
<th>Funds appropriated by the legislature through the General Appropriations Act or other law for the operation of an institution of higher education.</th>
</tr>
</thead>
</table>
| **Allowable Expenditures** | Commodities/services necessary to fulfill statutory duties:  
- Advertisements - OP 14.05 #9 & #10  
- Auditing services approved by SAO  
- Awards - employee not to exceed $100  
- Books and reference materials  
- Chemicals and gases  
- Consulting fees - OP 54.04  
- Consumables - office, instructional, research  
- Equipment  
- Furniture  
- IT hardware/software/services approved by IT  
- Legal services approved by AG  
- License fees related to function and ASU receives benefit - OP 14.05 #14  
- Maintenance/repair of equipment  
- Memberships - professional (see non-allowable for exceptions) - OP 14.05 #12  
- Notary license fee if part of duties - OP 14.05 #14  
- Periodicals and subscriptions - OP 14.05 #6  
- Postage and shipping charges  
- Professional services  
- Purchase from on-campus service center to fulfill statutory duties  
- Registration fees (conference)  
- Speaker fees  
- Temporary services  
- Training/education related to current/prospective duties  
- Travel - official (in accordance with State Travel Guidelines)  
- Utilities (E&G Buildings only) |
| **Non-Allowable Expenditures** |  
- Alcohol or alcoholic beverages  
- Alumni organizations or activities, support or maintenance  
- Auditing services not approved by SAO  
- Auxiliary operations  
- Beef or beef product imported  
- Construct or equipment buildings  
- Donations and contributions  
- Flowers, floral arrangements, and plants  
- Food and entertainment, including bottled water, coffee, cream, sugar and similar items employees of or visitors to the agency would consume  
- Gifts, gift cards and gift certificates (this includes stoles/cords)  
- Goods and services for personal use  
- Holiday cards - mail or purchase  
- Honoraria (speaker fees acceptable)  
- Intercollegiate athletic operations Land  
- Lease of private facilities for meetings/conferences/exams if state facilities adequate  
- Legal services not approved by AG  
- License fees not related to function and/or ASU receives no benefit  
- Lobbyist activities  
- Major repair and rehabilitation of buildings  
- Membership to chamber of commerce  
- Membership to organization that hires lobbyist  
- Money, goods, or services to a charitable organization unless certain criteria apply  
- Moving expenses for new employee  
- Penalties and fines  
- Plants - indoor (live or artificial) unless for education or research  
- Political activities (support)  
- Promotional items unless specific statutory authority is cited  
- Public relations agent or business  
- Publicizing/directing attention of officer or employee  
- Seasonal decorating items  
- Television station operations  
- Tips, Sales Tax and Gratuities  
- Training/education unrelated to current/prospective duties  
- Travel - student |
### Graduate or Doctoral Tuition (Board Authorized Tuition)
(State Appropriated with Additional Restrictions)

<table>
<thead>
<tr>
<th>Source</th>
<th>Funds allowed under the Texas Education Code § 54.008 to support graduate programs</th>
</tr>
</thead>
</table>
| Allowable Expenditures | • All state allowable expenditures that directly benefit graduate or doctoral education  
• Scholarships and awards directly associated with graduate or doctoral education  
• Travel directly associated with graduate or doctoral education |
| Non-Allowable Expenditures | • Expenditures that do not directly benefit graduate or doctoral education.  
• All state appropriated non-allowable expenditures (exception: student travel if representing ASU at conference, meetings, etc.) |

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

<table>
<thead>
<tr>
<th>Source</th>
<th>Funds provided under the Texas Constitution Art. VII, § 17 and the Texas Education Code § 62.021 to assist institutions of higher education</th>
</tr>
</thead>
</table>
| Allowable Expenditures | • 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.  
• 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 Expenditures | • Constructing, equipping, repairing, or rehabilitating buildings or other permanent improvements used only for student housing, intercollegiate athletics, or auxiliary enterprises  
• All other expenditures not defined in HEAF allowable expenditures |
<table>
<thead>
<tr>
<th>Source</th>
<th>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</th>
</tr>
</thead>
</table>
| **Allowable Expenditures**                                           | • Domestic research travel  
• Research equipment and associated service contracts  
• Research graduate student salaries or wages  
• Research participants  
• Research speaker fees and associated domestic travel |
| **Non-Allowable Expenditures**                                       | • Gifts or promotional items  
• International travel  
• Office furniture  
• Office-related expenditures  
• Scholarships  
• All state appropriated non-allowable expenditures |
### Designated Tuition Funds
**Fund 0100**

<table>
<thead>
<tr>
<th>Source</th>
<th>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</th>
</tr>
</thead>
</table>
| **Allowable Expenditures** | • All state appropriated allowable expenditures  
• Awards, including employee service/safety awards not to exceed $300 per award  
• Clothing for full time employees (shirts only)  
• Other clothing purchases require a business purpose and VP approval  
• Food, beverages, and related expenses where all students (not a single group/organization) can participate or for allowed business entertainment under-OP 54.01  
• Lease facilities for meetings, conferences, and group exams  
• Memberships - OP 14.05 #12  
• Moving expenses - new employees |
| **Non-Allowable Expenditures** | • Alcohol or alcoholic beverages  
• Beef or beef products - imported  
• Donations and contributions  
• Flowers, floral arrangements, and plants  
• Food including bottled water, coffee, cream, sugar and similar items for employee consumption  
• Gifts, gift cards and gift certificates (this includes stoles/cords)  
• Good or services for personal use  
• Tips and gratuities from business related meals discretionary or gift monies only  
• Plants - indoor (live or artificial)  
• Publications and periodicals  
• Public relations agent  
• Repairs and renovations to buildings  
• Sales tax on business related meals  
• Travel - official (in accordance with State Travel Guidelines and ASU policies)  
• Holiday cards - mail or purchase  
• Honoraria (speaker fees acceptable)  
• Legal services not approved by AG  
• License fees unrelated to function and/or ASU receives no benefit  
• Lobbyist activities  
• Penalties and fines  
• Political activities (support)  
• Seasonal decorating items  
• Training and education unrelated to current/prospective duties |
# Instructional Enhancement, Distance Learning Surcharge and Other Course Fees
(Designated with Additional Restrictions)
**Funds 0101, 0115, 0154, & 0991**

<table>
<thead>
<tr>
<th>Source</th>
<th>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</th>
</tr>
</thead>
</table>
| Allowable Expenditures | • Computers and other equipment outside classroom and related maintenance costs if directly supports instruction process  
• Consumable supplies taken by/used by student from/in the classroom  
• Copying charges for syllabi and tests (including proportionate share of copier rental and supplies)  
• Equipment used in classroom  
• Furniture used in classroom  
• Maintenance/service contracts for instructional equipment  
• Professional development for faculty related to improving teaching  
• Professional fees/expenses, including travel (not to exceed university rates) for guest speakers  
• Reference material for classroom, distribution to students, or central departmental library for student use as part of instructional program  
• Salaries - student and others to assist in instruction process including graders, models, employees for service/assistance to the student  
• Salaries - student advisors/counselors that are specifically assigned to students with the college and provide support for college majors  
• Salaries - TA & GA to the extent directly supporting instructional program (unless instructor of record or conducts class on a routine basis)  
• Travel for students - field trips, conferences or paper presentations only  
• Travel for guest speakers  
• Wages for students and others to assist with instruction process including tutoring and mentoring  
  - **Fund 0101 - Additional Guidelines for Instructional Fee Expenditures** |
| Non-Allowable Expenditures | • Expenditures covered by other funding sources, e.g. Information Technology Funds  
• Expenditures related to departmental research or public service efforts  
• Food and entertainment  
• General office operating costs (not benefiting students)  
• Laboratory supplies and materials used in laboratory sections  
• Professional development and training for faculty or staff  
• Salaries - faculty and research assistants  
• Salaries - laboratory assistants  
• Salaries - staff performing general office duties  
• Students file maintenance costs  
• All designated non-allowable expenditures |
### Designated - Fees & Other Income

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

<table>
<thead>
<tr>
<th>Source</th>
<th>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.</th>
</tr>
</thead>
</table>
| **Allowable Expenditures** | **Expenditures must be reasonable costs which directly support the area that collected the fee.**  
  - All state appropriated allowable expenditures  
  - Clothing for full time employees (shirts only)  
  - Other clothing purchases require a business purpose and VP approval  
  - Food, beverages, and related expenses to benefit a student activity or for allowed business entertainment under - OP 54.01  
  - Lease facilities for meetings, conferences, and group exams  
  - Memberships  
  - Moving expenses - new employees  
  - Plants - indoor (live or artificial)  
  - Publications and periodicals  
  - Public relations agent  
  - Repairs and renovations to buildings  
  - Sales tax on business related meals  
  - Travel - official (in accordance with State Travel Guidelines and ASU policies) |
| **Non-Allowable Expenditures** |  
  - Alcohol or alcoholic beverages  
  - Beef or beef products - imported  
  - Donations and contributions  
  - Flowers, floral arrangements, and plants  
  - Food including bottled water, coffee, cream, sugar and similar items for employee consumption  
  - Gifts, gift cards and gift certificates (this includes stoles/cords)  
  - Good or services for personal use  
  - Tips and gratuities from business related meals gift/discretionary monies only  
  - Holiday cards - mail or purchase  
  - Honoraria (speaker fees acceptable)  
  - Legal services not approved by AG  
  - License fees unrelated to function and/or ASU receives no benefit  
  - Lobbyist activities  
  - Penalties and fines  
  - Political activities (support)  
  - Seasonal decorating items  
  - Training and education unrelated to current/prospective duties |
| **Source** | Funds established under the Texas Education Code § 141.001 to encourage and provide research conducted by faculty members |
| **Allowable Expenditures** | Expenditures must support and maintain research activities.  
- Research administrative costs  
- Research equipment and associated service contracts  
- Research graduate student salaries or wages (must include associated fringe benefits and tuition and fee waiver costs)  
- Research participants  
- Research speaker fees and associated travel  
- Research travel to include international |
| **Non-Allowable Expenditures** |  
- Constructing or remodeling a facility  
- Food and beverage unless integral to research  
- Gifts or promotional items (this includes stoles/cords)  
- Office expenditures other than research administrative costs  
- Office furniture  
- All designated non-allowable expenditures |
## Auxiliary Funds
### Funds 1200 - 1330

### Source
- Funds collected, as allowed under the Texas Education Code 51.001, to directly support the area that collected the fee

### Allowable Expenditures
- Expenditures must follow the most restrictive revenue source spending rules and support the area which collected the fee.
  - All state appropriated allowable expenditures
  - Awards, including employee service/safety awards not to exceed $300 per award
  - Clothing for full time employees (shirts only)
  - Other clothing purchases require a business purpose and VP approval
  - Food, beverages, and related expenses to benefit a student activity or for allowed business entertainment under - OP 54.01
  - Holiday cards - mail or purchase
  - Lease facilities for meetings, conferences, and group exams
  - Memberships - OP 14.05 #12
  - Moving expenses
  - Penalties and fines with appropriate Vice President approvals
  - Plants - indoor (live or artificial)
  - Publications and periodicals
  - Public relations agent
  - Repairs to Auxiliary buildings
  - Travel - official (in accordance with State Travel Guidelines and ASU policies)

### Non-Allowable Expenditures
- Alcohol or alcoholic beverages
- Beef or beef products - imported
- Donations and contributions
- Gifts, gift cards and gift certificates ((this includes stoles/cords)
- Goods and services for personal use
- Honoraria (speaker fees acceptable)
- Legal services not approved by AG
- License fees unrelated to function and/or ASU receives no benefit
- Lobbyist activities
- Penalties and fines without appropriate approvals
- Political activities (support)
- Training and education unrelated to current/prospective duties
**Federal Awards**

<table>
<thead>
<tr>
<th>Source</th>
<th>Funds provided by federal agencies for allowable costs required to fulfill project for which award was made</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Allowable Expenditures</strong></td>
<td>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.</td>
</tr>
<tr>
<td>Generally Allowable Costs:</td>
<td>Costs Allowable in Limited Circumstances with Agency Approval:</td>
</tr>
<tr>
<td>• Equipment</td>
<td>• Advertising</td>
</tr>
<tr>
<td>• Fringe benefits</td>
<td>• Advisory councils</td>
</tr>
<tr>
<td>• Laboratory supplies</td>
<td>• Insurance</td>
</tr>
<tr>
<td>• Long distance telephone costs</td>
<td>• Local telephone costs</td>
</tr>
<tr>
<td>• Maintenance and repair</td>
<td>• Memberships</td>
</tr>
<tr>
<td>• Meetings and conferences</td>
<td>• Office supplies</td>
</tr>
<tr>
<td>• Publication and page charges - OP 76.01</td>
<td>• Pre-award costs</td>
</tr>
<tr>
<td>• Rental costs</td>
<td>• Postage</td>
</tr>
<tr>
<td>• Salaries for investigators, research assistants &amp; technicians</td>
<td>• Salaries of clerical and administrative staff</td>
</tr>
<tr>
<td>• Transportation and shipping costs</td>
<td>• Scholarships and student aid (allowable only on training grants)</td>
</tr>
<tr>
<td>• Travel (foreign travel may require agency approval)</td>
<td></td>
</tr>
<tr>
<td><strong>Non-Allowable Expenditures</strong></td>
<td>• Alcohol and alcoholic beverages</td>
</tr>
<tr>
<td>• Alcohol and alcoholic beverages</td>
<td>• Lobbying</td>
</tr>
<tr>
<td>• Donations and contributions</td>
<td>• Losses or overruns on other projects</td>
</tr>
<tr>
<td>• Entertainment</td>
<td>• Proposal costs</td>
</tr>
<tr>
<td>• Fund raising</td>
<td>• Selling and marketing</td>
</tr>
<tr>
<td>• Goods or services for personal use</td>
<td></td>
</tr>
</tbody>
</table>
### Private Designated or Restricted Special Contribution Funds

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

<table>
<thead>
<tr>
<th>Source</th>
<th>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)</th>
</tr>
</thead>
</table>
| Allowable Expenditures | • All Designated allowable expenditures  
• Admission fees for student group travel - OP 14.05 #11  
• Alcohol or alcoholic beverages included with meals or non-business related gifts  
• Flowers, floral arrangements, and plants  
• Reimbursement of personal fees or fines assessed by university regulations  
• Seasonal decorating items  
• Sales Tax  
• Gratuities on meals only |
| Non-Allowable Expenditures | • Political aid and legislative influence as defined in Article IX of the Appropriation Bill |
**Endowed Department Chair**
*(Fund 21xx)*

<table>
<thead>
<tr>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Allowable Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>• All Designated allowable expenditures (specified by donor)</td>
</tr>
<tr>
<td>• Publications</td>
</tr>
<tr>
<td>• Professional memberships (OP 14.05 #12 requirements apply)</td>
</tr>
<tr>
<td>• Books and other educational materials</td>
</tr>
<tr>
<td>• Support of programs and activities related to the chair</td>
</tr>
<tr>
<td>• Support of the chair's research or creative activity <em>(justification detailed when used</em> approved by Provost)</td>
</tr>
<tr>
<td>• Travel - official (in accordance with State Travel Guidelines and ASU policies)</td>
</tr>
<tr>
<td>• Professional fees/expenses, including travel (not to exceed university rates) for guest speakers (in accordance with State Travel Guidelines and ASU policies)</td>
</tr>
<tr>
<td>• Enhancement of the chair holder's salary</td>
</tr>
<tr>
<td>• Graduate students to assist the chair holder in research projects, and the involvement of post-doctoral students in the particular discipline</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-Allowable Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Alcohol or alcoholic beverages</td>
</tr>
<tr>
<td>• Sales Tax or gratuities</td>
</tr>
<tr>
<td>• Refreshments or meals (meals limited to OP 54.01 (3)(E) guest plus one ASU employee)</td>
</tr>
<tr>
<td>• Expenditures that do not benefit the department or department chair's research or creative activity.</td>
</tr>
<tr>
<td>• Goods or services for personal use</td>
</tr>
</tbody>
</table>

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**Endowed Professorship**
*(Fund 21xx)*

<table>
<thead>
<tr>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
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</tbody>
</table>

<table>
<thead>
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</tr>
</thead>
<tbody>
<tr>
<td>• All Designated allowable expenditures (specified by donor)</td>
</tr>
<tr>
<td>• Support of the Professor's research or creative activity <em>(justification details when used</em> approved by Provost)</td>
</tr>
<tr>
<td>• Professional memberships (OP 14.05 #12 requirements apply)</td>
</tr>
<tr>
<td>• Books and other educational materials</td>
</tr>
<tr>
<td>• Travel - official (in accordance with State Travel Guidelines and ASU policies)</td>
</tr>
<tr>
<td>• Professional fees/expenses, including travel (not to exceed university rates) for guest speakers (in accordance with State Travel Guidelines and ASU policies)</td>
</tr>
<tr>
<td>• Enhancement of salary</td>
</tr>
</tbody>
</table>

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<th>Non-Allowable Expenditures</th>
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<tbody>
<tr>
<td>• Sales Tax or gratuities</td>
</tr>
<tr>
<td>• Alcohol, alcoholic beverages, refreshments or meals</td>
</tr>
<tr>
<td>• Expenditures that do not directly benefit Professorship.</td>
</tr>
<tr>
<td>• Goods or services for personal use</td>
</tr>
</tbody>
</table>