

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.	
Allowable Expenditures	<p>Commodities/services necessary to fulfill statutory duties:</p> <ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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)

Source	Funds allowed under the Texas Education Code § 54.008 to support graduate programs
Allowable Expenditures	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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

Source	Funds provided under the Texas Constitution Art. VII, § 17 and the Texas Education Code § 62.021 to assist institutions of higher education
Allowable Expenditures	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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

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

Source	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
Allowable Expenditures	<ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• Gifts or promotional items• International travel• Office furniture• Office-related expenditures• Scholarships• All state appropriated non-allowable expenditures

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	
Allowable Expenditures	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Holiday cards - mail or purchase • Honoraria (speaker fees acceptable) • Legal services not approved by AG 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

Source	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
Allowable Expenditures	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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)

Source	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.	
Allowable Expenditures	<p>Expenditures must be reasonable costs which directly support the area that collected the fee.</p> <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 AGLegal 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 	

Research Enhancement Funds
(Designated with Additional Restrictions)

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. <ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• 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	<p>Expenditures must follow the most restrictive revenue source spending rules and support the area which collected the fee.</p> <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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

Source	Funds provided by federal agencies for allowable costs required to fulfill project for which award was made			
Allowable Expenditures	<p>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.</p> <table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top; width: 50%;"> <p>Generally Allowable Costs:</p> <ul style="list-style-type: none"> • Equipment • Fringe benefits • Laboratory supplies • Long distance telephone costs • Maintenance and repair • Meetings and conferences • Publication and page charges - OP 76.01 • Rental costs • Salaries for investigators, research assistants & technicians • Transportation and shipping costs • Travel (foreign travel may require agency approval) </td> <td style="vertical-align: top; width: 50%;"> <p>Costs Allowable in Limited Circumstances with Agency Approval:</p> <ul style="list-style-type: none"> • Advertising • Advisory councils • Insurance • Local telephone costs • Memberships • Office supplies • Pre-award costs • Postage • Salaries of clerical and administrative staff • Scholarships and student aid (allowable only on training grants) </td> </tr> </table>		<p>Generally Allowable Costs:</p> <ul style="list-style-type: none"> • Equipment • Fringe benefits • Laboratory supplies • Long distance telephone costs • Maintenance and repair • Meetings and conferences • Publication and page charges - OP 76.01 • Rental costs • Salaries for investigators, research assistants & technicians • Transportation and shipping costs • Travel (foreign travel may require agency approval) 	<p>Costs Allowable in Limited Circumstances with Agency Approval:</p> <ul style="list-style-type: none"> • Advertising • Advisory councils • Insurance • Local telephone costs • Memberships • Office supplies • Pre-award costs • Postage • Salaries of clerical and administrative staff • Scholarships and student aid (allowable only on training grants)
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Non-Allowable Expenditures	<table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top; width: 50%;"> <ul style="list-style-type: none"> • Alcohol and alcoholic beverages • Donations and contributions • Entertainment • Fund raising • Goods or services for personal use </td> <td style="vertical-align: top; width: 50%;"> <ul style="list-style-type: none"> • Lobbying • Losses or overruns on other projects • Proposal costs • Selling and marketing </td> </tr> </table>		<ul style="list-style-type: none"> • Alcohol and alcoholic beverages • Donations and contributions • Entertainment • Fund raising • Goods or services for personal use 	<ul style="list-style-type: none"> • Lobbying • Losses or overruns on other projects • Proposal costs • Selling and marketing
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Private Designated or Restricted Special Contribution Funds

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

Source	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)
Allowable Expenditures	<ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• Political aid and legislative influence as defined in Article IX of the Appropriation Bill

Endowed Department Chair

(Fund 21xx)

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

Endowed Professorship

(Fund 21xx)

Source	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.
Allowable Expenditures	<ul style="list-style-type: none">• All Designated allowable expenditures (specified by donor)• Support of the Professor's research or creative activity (justification details when used approved by Provost)• Professional memberships (OP 14.05 #12 requirements apply)• Books and other educational materials• Travel - official (in accordance with State Travel Guidelines and ASU policies)• Professional fees/expenses, including travel (not to exceed university rates) for guest speakers (in accordance with State Travel Guidelines and ASU policies)• Enhancement of salary
Non-Allowable Expenditures	<ul style="list-style-type: none">• Sales Tax or gratuities• Alcohol, alcoholic beverages, refreshments or meals• Expenditures that do not directly benefit Professorship.• Goods or services for personal use