



ACCOUNTING FUND GROUP POLICIES

State & Service Department Funds -- 14XXX, 15XXX, 21001, 23055, 23056, 23065, 23066, 23070, and 23100

The fiscal year runs from September 1 through August 31. Merchandise and services should be received and utilized during the fiscal year for which they are intended.

Allowable

- ◆ Computer supplies & equipment
- ◆ Consultant services & travel expenses
- ◆ IT charges for allowable services and purchases
- ◆ Lab & office equipment
- ◆ Lab & office supplies
- ◆ License to practice in the state of Texas (*includes drug enforcement license*)
- ◆ Rental of lab & office equipment
- ◆ Memberships or dues (*must be related to purpose of department*)
- ◆ Services necessary to department operation
- ◆ Travel expenses (*including registration fees*) for HSC employees & prospective employees

Not Allowable

Any item or service intended for:

- a gift
- entertainment
- personal consumption
- personal use

Examples:

- | | |
|---|---|
| ◆ Alumni dues | ◆ Fund raisers |
| ◆ Beverages & food | ◆ Invitations |
| ◆ Brief cases & portfolios | ◆ Games |
| ◆ Caps & gowns | ◆ Gifts |
| ◆ Clothing & other accessories | ◆ Greeting cards (<i>any occasion</i>) |
| ◆ Containers & utensils for beverages & food | ◆ License to practice out of state |
| ◆ Contributions & donations | ◆ Luggage |
| ◆ Decorations | ◆ Paintings & pictures |
| ◆ Entertainment club memberships | ◆ Parking fines |
| ◆ Faculty benefit pkg. (<i>includes faculty parking permit</i>) | ◆ Parking permit for all HSC employees & visitors |
| ◆ Fees for lost keys, passes, id cards, etc. | ◆ Personal supplies |
| ◆ Flowers, plants, etc. | |

Microwaves, freezers and refrigerators not allowable unless used in lab for research purposes.

Cap and gown only allowed on the State Dean Projects and must be handled through the HSC Bookstore on an IT.



ACCOUNTING FUND GROUP POLICIES

Federal & State Grant Funds -- 41002 through 42929, 43929, 449XX, and 44097

Refer to “Policies & Procedures for Research & Other Sponsored Activities” from Office of Sponsored Programs for more detail. Web address is: <http://research.uthscsa.edu/osp/forms/OSPManual2006Revision.doc>

Purchases & expenses limited to specific grant budget allowances.

Grants are funded for one year at a time. The starting and ending date for the grant is determined by the granting agency (*donor*).

Purchases Near to Termination Date

Items not received during the project period are not considered of benefit to the project and may be disallowed.

Consequently, no purchase of equipment should be made later than sixty (60) days prior to the final termination date of an agreement.

Note that the government requires reimbursement for the cost of any supplies whose aggregate value exceeds \$5,000 at the end of a project period. Good judgment should be used in order that supplies are purchased in quantities that can be consumed during the project period.

Allowable

- ◆ Consultant services & travel expenses (*if approved by sponsor or donor*)
 - ◆ IT charges for allowable services and purchases (*if approved by granting agency*)
 - ◆ Project supplies (*chemicals, lab supplies, pens, pencils, folders, notebooks*) identified as being “exclusively for the support” of sponsored agreement
 - ◆ Postage for **special mailing or delivery cost** when necessary for the success or completion of project.
 - ◆ Publications (*books, subscriptions*) – **only** if approved by funding agency or essential to daily conduct of the project & not readily available from other sources (*such as the library*).
 - ◆ Scientific equipment (*if approved by granting agency*) & necessary to project
 - ◆ Services necessary to the research of the grant (*if approved by granting agency*)
 - ◆ Telephone – long distance **only** when specifically identified with project. Local phone charges generally not allowed except where patients call in to a specific telephone line.
 - ◆ Travel expenses - (*including registration fees*) for HSC employees that will benefit the grant
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ACCOUNTING FUND GROUP POLICIES

Federal & State Grant Funds -- 41002 through 42929, 43929, 449XX, and 44097

Not Allowable

Items & services not approved in grant budget. Also, any item or service intended for:

- a gift
- entertainment
- personal consumption
- personal use

Examples:

- | | |
|---|---|
| ◆ Beverages & food | ◆ Greeting cards (<i>any occasion</i>) |
| ◆ Brief cases & portfolios | ◆ Honorariums |
| ◆ Caps & gowns | ◆ Invitations |
| ◆ Clothing & other accessories | ◆ License to practice |
| ◆ Containers & utensils for beverages & food | ◆ Luggage |
| ◆ Contributions & donations | ◆ Memberships – dues (<i>not approved by grant</i>) |
| ◆ Memberships (<i>not listed in grant budget</i>) | ◆ Office or general purpose equipment & supplies (<i>commonly found in any office</i>) - not allowed unless specified in grant budget |
| ◆ Decorations | ◆ Paintings & pictures |
| ◆ Drug enforcement license or fee (<i>DEA</i>) | ◆ Parking fines |
| ◆ Entertainment costs | ◆ Parking permit for all HSC employees & visitors |
| ◆ Faculty benefit pkg. (<i>includes faculty parking permit</i>) | ◆ Personal supplies |
| ◆ Fees for lost keys, passes, id cards, etc. | ◆ Phone – local monthly charges & instrument charges |
| ◆ Flowers, plants, etc | ◆ Postage – routine costs |
| ◆ Fund raisers | ◆ Publications not listed in grant budget |
| ◆ Games | ◆ Scholarships & student aid |
| ◆ Gifts | |



ACCOUNTING FUND GROUP POLICIES

City and County Funds -- 43070 through 43079

Refer to **(Federal and State Grant Funds)** and specific grant budget.

Non-Federal Grant Funds 44080 through 44099 Funds -- (except 449XX and 44097)

Refer to **Federal and State Grant Funds** for general guidelines. Non-Federal grant funds are often more restrictive. Specific types of services and purchases that are not allowed are defined by each individual granting agency. Office of Sponsored Programs Web site for non-federal agencies is:

<http://inside1.uthscsa.edu/psp/paprd/EMPLOYEE/EMPL/e/?url=http%3a%2f%2fwww.uthscsa.edu%2fोगm%2f>

Examples of some Non-Federal Agency Funds are as follows:

44081 -- Texas Affiliate, American Heart Association

- ◆ Domestic Travel is limited to \$2000 for domestic trips.
- ◆ Publications are limited to \$400. *(Use only for the publishing of AHA project results & reprints of the results.)*
- ◆ Re-budgeting is Not Allowable for the following:
 - ◆ Equipment \$10,000 and up
 - ◆ Computers or components of computer systems

Not Allowable

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|---|--|
| <ul style="list-style-type: none"> ◆ Books and subscriptions to journals ◆ Foreign travel ◆ Dues <i>(memberships)</i> ◆ Graduate student use for thesis - can't pay post-doc. | <ul style="list-style-type: none"> ◆ Items considered to be overhead <i>(i.e., telephone, electricity, rent, postage, fax charges, etc.)</i> ◆ Principal investigator & co-principal investigator salary |
|---|--|

44082 -- American Heart Association

- ◆ Domestic Travel limited to \$2000.
- ◆ Re-budgeting allowed without prior approval except for:
 - ◆ Anything with computers
 - ◆ Equipment costing \$10,000 on up

Not Allowable

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|---|--|
| <ul style="list-style-type: none"> ◆ Books and subscriptions to journals ◆ Foreign travel ◆ Dues <i>(memberships)</i> ◆ Graduate student use for thesis - can't pay post-doc. | <ul style="list-style-type: none"> ◆ Items considered to be overhead <i>(i.e., telephone, electricity, rent, postage, fax charges, etc.)</i> ◆ Principal investigator & co-principal investigator salary |
|---|--|



ACCOUNTING FUND GROUP POLICIES

Non-Federal Agency Funds 44080 through 44099 Funds -- (except 449XX and 44097)

44084 -- Welch Foundation

- ◆ Written approval and amended budget required for changes of \$10,000 or more
- ◆ Travel limited to \$1500

Not Allowable

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|----------------------------------|---|
| ◆ Building rent, utilities, etc. | ◆ Office supplies, equipment, or expenses |
| ◆ Fringe benefits | ◆ Student tuition or fees |
| ◆ Memberships or dues | ◆ Overhead expenses (<i>i.e., telephone, electricity, rent, postage, fax charges, etc.</i>) |

44086 -- American Cancer Society

Allowable

- | | |
|--|---|
| ◆ Research supplies & animal maintenance | ◆ Domestic travel to carry out research program |
| ◆ Publication & reprint cost | ◆ Cost of computer time |
| ◆ Registration fees at scientific meetings | ◆ Special fees |

Not Allowable

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|--|---|
| ◆ Books (<i>purchase or binding</i>) | ◆ Rent |
| ◆ Dues (<i>memberships</i>) | ◆ Secretarial & admin. Personnel salaries |
| ◆ Foreign travel | ◆ Secretarial services |
| ◆ Furniture | ◆ Tuition |
| ◆ Non-medical services to patients | ◆ Honoraria & travel for visiting lecturers |
| ◆ Office equip. & supplies | ◆ Salary of principal investigator |
| ◆ Rental of office or lab space | ◆ Building maintenance or construction or alterations |



ACCOUNTING FUND GROUP POLICIES

Non-Federal Agency Funds 44080 through 44099 Funds -- (except 449XX and 44097)

44099 -- (Various Non-Federal Agencies)

AMERICAN DIABETES ASSOCIATION (ADA)

- ◆ Expenses, supplies & equipment must be itemized in budget.
- ◆ Travel limited to \$2000

Not Allowable

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|--|--------------------------------|
| ◆ Post doc fellowships | ◆ Rent for office or lab space |
| ◆ Salaries for administrative or secretarial support | ◆ Computer hardware |
| ◆ Tuition | ◆ Telephone service support |

AMERICAN LUNG ASSOCIATION

- ◆ All budget changes require prior approval of ALA.
- ◆ No more than 30% of budget allowed for purchase of equipment.
- ◆ Travel and publications limited to \$1000.

Not Allowable

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|-------------------------------|--------------------------------|
| ◆ Computers | ◆ Text books |
| ◆ Dues (<i>memberships</i>) | ◆ Periodicals |
| ◆ Furniture | ◆ Secretarial support |
| ◆ Honoraria | ◆ Repairs or service contracts |

JUVENILE DIABETES

- ◆ Travel limited to \$2000

Not Allowable

- | | |
|-------------------------------|--------------------------|
| ◆ Computers | ◆ Advertising |
| ◆ Secretarial costs | ◆ Postage & mailing cost |
| ◆ Office supplies & equipment | ◆ Other office costs |
| ◆ Rent | |



ACCOUNTING FUND GROUP POLICIES

44099 -- (Various Non-Federal Agencies)

MARCH OF DIMES

- ◆ Travel limited to \$1000.
- ◆ Any purchase of equipment not authorized in original budget must have written approval from agency.

Not Allowable

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|--|--|
| ◆ Books & journals | ◆ Principal investigator salary |
| ◆ Dues (<i>memberships</i>) | ◆ Publications |
| ◆ Telephone, fax, or modem line cost | ◆ Tuition |
| ◆ Office supplies & equipment | ◆ Service contracts |
| ◆ Participants with faculty appointments | ◆ Mail & postage cost |
| ◆ Copying costs | ◆ Computer equipment |
| ◆ Glassware washing | ◆ Furniture |
| ◆ Waste disposal cost | ◆ Construction, alteration, maintenance, or rental of building |

MUSCULAR DYSTROPHY ASSOCIATION (MDA)

Not Allowable

- | | |
|--|--|
| ◆ Books or journals | ◆ Office equipment – purchase or rental |
| ◆ Subscriptions | ◆ Salary for principal or co-investigator, |
| ◆ Moving expense | ◆ Membership dues |
| ◆ Tuition, registration or other fees relating to academic studies | ◆ Sabbatical leave expenses |
| ◆ Salary for secretarial or clerical staff | |

WHITEHALL FOUNDATION, INC.

- ◆ Scientific equipment limited to \$30,000.
- ◆ Any budget changes require prior written agency approval.

Not Allowable

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|--------------------------------------|---------------------------------------|
| ◆ Office/clerical supplies or equip. | ◆ Construction or renovation projects |
| ◆ Foreign travel | ◆ Travel to conferences or meetings |
| ◆ Salary of Principal Investigator | ◆ Tuition or fellowships |



ACCOUNTING FUND GROUP POLICIES

Auxiliary Enterprise Funds -- 35001

Allowable

- ◆ Consultant services & travel expenses
- ◆ IT charges for allowable services and purchases
- ◆ Services necessary to function of project or operation of department
- ◆ Supplies, equipment and rentals necessary to the purpose or function of the project
- ◆ Travel expenses (*including registration fees*) of HSC employees, students, and residents

Not Allowable

Any item or service intended for:

- a gift
- entertainment
- personal consumption
- personal use

Examples:

- | | |
|---|---|
| ◆ Alumni dues | ◆ Fund raisers |
| ◆ Beverages & food | ◆ Games |
| ◆ Brief cases & portfolios | ◆ Gifts |
| ◆ Clothing & other accessories | ◆ Greeting cards (<i>any occasion</i>) |
| ◆ Club memberships | ◆ Invitations |
| ◆ Containers & utensils for beverages & food | ◆ License to practice |
| ◆ Contributions & donations | ◆ Luggage |
| ◆ Decorations | ◆ Paintings & pictures |
| ◆ Drug enforcement license or fee (<i>DEA</i>) | ◆ Parking fines |
| ◆ Faculty benefit pkg. (<i>includes faculty parking permit</i>) | ◆ Parking permit for all HSC employees & visitors |
| ◆ Fees for lost keys, passes, id cards, etc. | ◆ Personal supplies |
| ◆ Flowers, plants, etc. | ◆ Entertainment with no purpose & benefit to the HSC (<i>i.e. Birthdays, baby showers, etc</i>) |



ACCOUNTING FUND GROUP POLICIES

MSRDP & DSRDP Practice Plan Funds -- 22100, 22200, 22300, 22400, and 22800

Allowable

- ◆ Candy, flowers, fruit baskets, plants for the following individuals and occasions:

<u>Individuals</u>	<u>Occasions</u>
Employees	Achievement
Family member of employees	Recognition
Officials & other officers of other universities	Congratulations
Officials of state or federal agencies	Sympathy
Local dignitaries	
- ◆ Beverage services (*including tea, soft drinks, & juices*)
- ◆ Computer supplies & equipment
- ◆ Consultant services & travel expenses
- ◆ Expenses for official functions that have a purpose & benefit to the HSC
- ◆ Faculty benefit package - including HSC faculty parking permit
- ◆ IT charges for allowable services and purchases
- ◆ Lab supplies and equipment
- ◆ License to practice in the state of Texas (*including drug enforcement license*)
- ◆ Memberships or dues (*must be related to purpose of department*)
- ◆ Office supplies and equipment
- ◆ Parking permit for visitors
- ◆ Rental of lab and office equipment
- ◆ Services necessary to operation of office, clinics and labs
- ◆ Travel expenses (*including registration fees*) of faculty, students and residents

Not Allowable

Any item or service intended for:

- personal consumption
- personal use

Examples:

- | | |
|--|---|
| ◆ Alumni dues and memberships | ◆ Games |
| ◆ Brief cases & portfolios | ◆ Greeting cards (<i>any occasion</i>) |
| ◆ Contributions and donations | ◆ License to practice in other states |
| ◆ Decorations | ◆ Luggage |
| ◆ Entertainment club memberships | ◆ Parking permit for HSC staff (<i>non-faculty</i>) |
| ◆ Entertainment w/ no pur. & ben. to HSC (<i>i.e. birthd., showers, etc</i>) | ◆ Parking fines |
| ◆ Fees for lost keys, passes, id cards, etc. | ◆ Personal clothing & accessories |



ACCOUNTING FUND GROUP POLICIES

Designated Funds - Other & Continuing Education Funds -- 23001, 23003, 23071, 23080, 23090 and 23800

Allowable

- ◆ Candy, flowers, fruit baskets, plants for the following individuals and occasions:

Individuals

Employees
 Family member of employees
 Officials & other officers of other universities
 Officials of state or federal agencies
 Local dignitaries

Occasions

Achievement
 Recognition
 Congratulations
 Sympathy

- ◆ Beverage services (*including tea, soft drinks, & juices*)
- ◆ Computer supplies & equipment
- ◆ Consultant services & travel expenses
- ◆ Contin. Educ. Course supplies, rentals, & expenses
- ◆ Expenses for official functions that have a purpose & benefit to the HSC
- ◆ IT charges for allowable services and purchases
- ◆ Lab supplies and equipment
- ◆ License to practice in the state of Texas (*including drug enforcement license*)
- ◆ Memberships (*must be related to purpose of department*)
- ◆ Office supplies and equipment
- ◆ Parking permit for visitors
- ◆ Rental of lab and office equipment
- ◆ Scholarships for HSC students
- ◆ Services necessary to operation of office, labs, & contin. Educ. Courses
- ◆ Travel expenses (*including registration fees*) of employees, residents and students



ACCOUNTING FUND GROUP POLICIES

Designated Funds - Other & Continuing Education Funds – 23001, 23003, 23071, 23080, 23090, and 23800

Not Allowable

Any item or service intended for:

- personal consumption
- personal use

Examples:

- | | |
|--|--|
| ◆ Alumni dues or memberships | ◆ Games |
| ◆ Brief cases & portfolios | ◆ Greeting cards (<i>any occasion</i>) |
| ◆ Contributions & donations | ◆ License to practice out of state |
| ◆ Decorations | ◆ Luggage |
| ◆ Entertainment club memberships | ◆ Parking fines |
| ◆ Entertainment that does not have a purpose & benefit to the HSC (<i>i.e. birthdays, baby showers, etc</i>) | ◆ Parking permit for all HSC employees |
| ◆ Faculty benefit pkg. (<i>including HSC faculty parking permit</i>) | ◆ Personal clothing & accessories |
| ◆ Fees for lost keys, passes, id cards, etc. | ◆ Personal supplies |
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Permanent Health Fund — 23055

Permanent Health Fund Specific Projects Fund — 23056

Children Cancer Research Center Fund — 23065

Cancer Research IRG Fund — 23066

RAHC Tobacco Fund — 23070

Laredo Extension Campus Fund — 23100

These funds are state money or follow state policies. Follow guidelines for State and Service Department funds.



ACCOUNTING FUND GROUP POLICIES

Current Restricted Funds -- 48XXX

Allowable

- | | |
|--|---|
| ◆ Consultant services & travel expenses | ◆ Parking permit for visitors |
| ◆ Expenses for official functions that have a purpose & benefit to the HSC | ◆ Rental of lab equipment |
| ◆ IT charges for allowable services & purchases | ◆ Services necessary to operation of the lab or research |
| ◆ Lab supplies & equipment | ◆ Travel expenses <i>(including registration fees)</i> of employees, students and residents |

Not Allowable

Any item or service intended for:

- a gift
- personal consumption
- personal use

Examples:

- | | |
|--|--|
| ◆ Alumni dues and memberships | ◆ Gifts |
| ◆ Beverage services | ◆ Games |
| ◆ Brief cases & portfolios | ◆ Greeting cards <i>(any occasion)</i> |
| ◆ Entertainment club memberships | ◆ License to practice in any state |
| ◆ Contributions and donations | ◆ Luggage |
| ◆ Decorations | ◆ Parking fines |
| ◆ Drug enforcement license or fee <i>(DEA)</i> | ◆ Parking permit for all HSC employees |
| ◆ Entertainment that does not have a purpose & benefit to the HSC <i>(i.e. Birthdays, baby showers, etc)</i> | ◆ Personal clothing & accessories |
| ◆ Faculty benefit pkg. <i>(including faculty parking permit)</i> | ◆ Personal supplies |
| ◆ Fees for lost keys, passes, id cards, etc. | ◆ Flowers, plants, etc. |

60XXX Funds – Student Loans

Used for student loans.

Endowments Funds -- 61001

Contributions made to the HSC by various persons, companies and corporations. Interest made on these funds/projects is designated for use on specified 48XXX and 60XXX funds. Distribution is usually made quarterly.



ACCOUNTING FUND GROUP POLICIES

Plant Funds -- 63XXX

Allowable

- ◆ Equipment & furnishings that are inventoried

Not Allowable

Any item or service intended for:

- a gift
- entertainment
- personal consumption
- personal use

Examples:

- | | |
|--|---|
| ◆ Alumni dues | ◆ Flowers, plants, etc. |
| ◆ Brief cases & portfolios | ◆ Fund raisers |
| ◆ Caps & gowns | ◆ Games |
| ◆ Clothing & other accessories | ◆ Gifts |
| ◆ Memberships or dues | ◆ Greeting cards (<i>any occasion</i>) |
| ◆ Beverages & food | ◆ Invitations |
| ◆ Containers & utensils for beverages & food | ◆ License to practice |
| ◆ Contributions & donations | ◆ Luggage |
| ◆ Decorations | ◆ Paintings & pictures |
| ◆ Drug enforcement license or fee (<i>DEA</i>) | ◆ Parking permit for all HSC employees & visitors |
| ◆ Faculty benefit pkg. (<i>including faculty parking permit</i>) | ◆ Parking fines |
| | ◆ Personal supplies |
| ◆ Fees for lost keys, passes, id cards, etc. | ◆ Items not inventoried |

Agency Funds (*Student Organizations, etc*) – 67001

These are outside funds and anything is allowed as long as the project has the money.