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

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.
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
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
- Brief cases & portfolios
- Caps & gowns
- Clothing & other accessories
- Containers & utensils for beverages & food
- Contributions & donations
- Memberships (not listed in grant budget)
- Decorations
- Drug enforcement license or fee (DEA)
- Entertainment costs
- Faculty benefit pkg. (includes faculty parking permit)
- Fees for lost keys, passes, id cards, etc.
- Flowers, plants, etc
- Fund raisers
- Games
- Gifts
- Greeting cards (any occasion)
- Honorariums
- Invitations
- License to practice
- Luggage
- Memberships – dues (not approved by grant)
- Office or general purpose equipment & supplies (commonly found in any office) - not allowed unless specified in grant budget
- Paintings & pictures
- Parking fines
- Parking permit for all HSC employees & visitors
- Personal supplies
- Phone – local monthly charges & instrument charges
- Postage – routine costs
- Publications not listed in grant budget
- Scholarships & student aid
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%2fogm%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**

- Books and subscriptions to journals
- Foreign travel
- Dues *(memberships)*
- Graduate student use for thesis - can’t pay post-doc.
- Items considered to be overhead *(i.e., telephone, electricity, rent, postage, fax charges, etc.)*
- 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**

- Books and subscriptions to journals
- Foreign travel
- Dues *(memberships)*
- Graduate student use for thesis - can’t pay post-doc.
- Items considered to be overhead *(i.e., telephone, electricity, rent, postage, fax charges, etc.)*
- Principal investigator & co-principal investigator salary
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

<table>
<thead>
<tr>
<th>Not Allowable</th>
<th>Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building rent, utilities, etc.</td>
<td>Office supplies, equipment, or expenses</td>
</tr>
<tr>
<td>Fringe benefits</td>
<td>Student tuition or fees</td>
</tr>
<tr>
<td>Memberships or dues</td>
<td>Overhead expenses <em>(i.e., telephone, electricity, rent, postage, fax charges, etc.)</em></td>
</tr>
</tbody>
</table>

### 44086 -- American Cancer Society

<table>
<thead>
<tr>
<th>Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research supplies &amp; animal maintenance</td>
</tr>
<tr>
<td>Publication &amp; reprint cost</td>
</tr>
<tr>
<td>Registration fees at scientific meetings</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Not Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Books <em>(purchase or binding)</em></td>
</tr>
<tr>
<td>Dues <em>(memberships)</em></td>
</tr>
<tr>
<td>Foreign travel</td>
</tr>
<tr>
<td>Furniture</td>
</tr>
<tr>
<td>Non-medical services to patients</td>
</tr>
<tr>
<td>Office equip. &amp; supplies</td>
</tr>
<tr>
<td>Rental of office or lab space</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Not Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Post doc fellowships</td>
</tr>
<tr>
<td>- Salaries for administrative or secretarial support</td>
</tr>
<tr>
<td>- Tuition</td>
</tr>
<tr>
<td>- Rent for office or lab space</td>
</tr>
<tr>
<td>- Computer hardware</td>
</tr>
<tr>
<td>- Telephone service support</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Not Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Computers</td>
</tr>
<tr>
<td>- Dues <em>(memberships)</em></td>
</tr>
<tr>
<td>- Furniture</td>
</tr>
<tr>
<td>- Honoraria</td>
</tr>
<tr>
<td>- Text books</td>
</tr>
<tr>
<td>- Periodicals</td>
</tr>
<tr>
<td>- Secretarial support</td>
</tr>
<tr>
<td>- Repairs or service contracts</td>
</tr>
</tbody>
</table>

**JUVENILE DIABETES**

- Travel limited to $2000

<table>
<thead>
<tr>
<th>Not Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Computers</td>
</tr>
<tr>
<td>- Secretarial costs</td>
</tr>
<tr>
<td>- Office supplies &amp; equipment</td>
</tr>
<tr>
<td>- Rent</td>
</tr>
<tr>
<td>- Advertising</td>
</tr>
<tr>
<td>- Postage &amp; mailing cost</td>
</tr>
<tr>
<td>- Other office costs</td>
</tr>
</tbody>
</table>
### 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.

<table>
<thead>
<tr>
<th>Not Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Books &amp; journals</td>
</tr>
<tr>
<td>Dues (memberships)</td>
</tr>
<tr>
<td>Telephone, fax, or modem line cost</td>
</tr>
<tr>
<td>Office supplies &amp; equipment</td>
</tr>
<tr>
<td>Participants with faculty appointments</td>
</tr>
<tr>
<td>Copying costs</td>
</tr>
<tr>
<td>Glassware washing</td>
</tr>
<tr>
<td>Waste disposal cost</td>
</tr>
</tbody>
</table>

**Muscular Dystrophy Association (MDA)**

<table>
<thead>
<tr>
<th>Not Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Books or journals</td>
</tr>
<tr>
<td>Subscriptions</td>
</tr>
<tr>
<td>Moving expense</td>
</tr>
<tr>
<td>Tuition, registration or other fees relating to academic studies</td>
</tr>
<tr>
<td>Salary for secretarial or clerical staff</td>
</tr>
</tbody>
</table>

**Whitehall Foundation, Inc.**
- Scientific equipment limited to $30,000.
- Any budget changes require prior written agency approval.

<table>
<thead>
<tr>
<th>Not Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office/clerical supplies or equip.</td>
</tr>
<tr>
<td>Foreign travel</td>
</tr>
<tr>
<td>Salary of Principal Investigator</td>
</tr>
</tbody>
</table>
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
♦ Beverages & food
♦ Brief cases & portfolios
♦ Clothing & other accessories
♦ Club memberships
♦ Containers & utensils for beverages & food
♦ Contributions & donations
♦ Decorations
♦ Drug enforcement license or fee (DEA)
♦ Faculty benefit pkg. (includes faculty parking permit)
♦ Fees for lost keys, passes, id cards, etc.
♦ Flowers, plants, etc.

♦ Fund raisers
♦ Games
♦ Gifts
♦ Greeting cards (any occasion)
♦ Invitations
♦ License to practice
♦ Luggage
♦ Paintings & pictures
♦ Parking fines
♦ Parking permit for all HSC employees & visitors
♦ Personal supplies
♦ Entertainment with no purpose & benefit to the HSC (i.e. Birthdays, baby showers, etc)
MSRDP & DSRDP Practice Plan Funds -- 22100, 22200, 22300, 22400, and 22800

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
- 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 *(any occasion)*
- Contributions and donations
- License to practice in other states
- Decorations
- Luggage
- Entertainment club memberships
- Parking permit for HSC staff *(non-faculty)*
- Entertainment w/ no pur. & ben. to HSC *(i.e. birthd., showers, etc.)*
- Parking fines
- Fees for lost keys, passes, id cards, etc.
- Personal clothing & accessories
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:
  
<table>
<thead>
<tr>
<th>Individuals</th>
<th>Occasions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employees</td>
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<td>Sympathy</td>
</tr>
<tr>
<td>Local dignitaries</td>
<td></td>
</tr>
</tbody>
</table>

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

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
- Expenses for official functions that have a purpose & benefit to the HSC
- IT charges for allowable services & purchases
- Lab supplies & equipment

- Parking permit for visitors
- Rental of lab equipment
- Services necessary to operation of the lab or research
- Travel expenses (including registration fees) of employees, students and residents

Not Allowable
Any item or service intended for:
- a gift
- personal consumption
- personal use

Examples:
- Alumni dues and memberships
- Beverage services
- Brief cases & portfolios
- Entertainment club memberships
- Contributions and donations
- Decorations
- Drug enforcement license or fee (DEA)
- Entertainment that does not have a purpose & benefit to the HSC (i.e. Birthdays, baby showers, etc)
- Faculty benefit pkg. (including faculty parking permit)
- Fees for lost keys, passes, id cards, etc.

- Gifts
- Games
- Greeting cards (any occasion)
- License to practice in any state
- Luggage
- Parking fines
- Parking permit for all HSC employees
- Personal clothing & accessories
- Personal supplies
- 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.
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
- Brief cases & portfolios
- Caps & gowns
- Clothing & other accessories
- Memberships or dues
- Beverages & food
- Containers & utensils for beverages & food
- Contributions & donations
- Decorations
- Drug enforcement license or fee (DEA)
- Faculty benefit pkg. (including faculty parking permit)
- Fees for lost keys, passes, id cards, etc.
- Flowers, plants, etc.
- Fund raisers
- Games
- Gifts
- Greeting cards (any occasion)
- Invitations
- License to practice
- Luggage
- Paintings & pictures
- Parking permit for all HSC employees & visitors
- Parking fines
- Personal supplies
- 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.