

Fund Group Guidelines

Expenditures Allowed/Not Allowed - By Fund Group

Original Date: April 1, 2011

Revision Date: Same

Applies to:

This applies to all UNTHSC employees. These guidelines are not all-inclusive and are subject to all other Institutional policies and guidelines. Contact Accounting or Purchasing for further clarification, questions or concerns.

Purpose:

This information is to provide guidance on determining if expenditures are allowed or not allowed to be paid by UNTHSC funds, based on the fund group in which the DeptID resides.

Form(s):

N/A

Process:

Refer to the following sections for specific rules, guidelines and exceptions for each fund group:

- State Funds
 - [General Revenue Fund](#)
(DeptIDs 10000-34999, 36000-45999)
 - [Tobacco Funds](#)
(DeptIDs 620xx & 622xx series)
- [Higher Education Assistance Funds \(HEAF\)](#)
(DeptIDs 61xxx series, 80200-80399, 80800-80849, 80900-80999)
- [Designated Fund](#)
 - [General Fund](#)
(DeptIDs 60xxx, 63xxx, 64xxx, 66xxx, 67xxx, 68xxx, and 69xxx series, *excluding those identified as "Designated Fund – Student Service Fees and Incidental Fees"*)
 - [Student Service Fees and Incidental Fees](#)
(DeptIDs 60100, 60200, 60205, 60206, 60207, 60208, 60209, 60210, 60211, 60212, 60242, 60243, 60244, 60245, 60246, 60247, 60249, 60253, 60300, 60800, 60900, 60920, 64280, 64312, 64410, 64420, 64855, 64861, 64862, 64863, 64864, 64865, 64866, 64867, 64869, 64870, 64871, 64880, 66205, 66245, 66250, 66255, 66260, 66265, 66270, 66275, 66710, 66889, 69390, 69391, 69392, 69393, 69394, 69395, 69396, 69397, 69398, 69399, 69415)

- [Designated Practice Plan Fund \(UNTHealth\)](#)
(DeptIDs 65xxx series)
- [Auxiliary Fund](#)
(DeptIDs 5xxxx series)
- [Internal Service Fund](#)
(DeptIDs 46xxx, 6xxxx series)
- [Restricted Fund](#)
 - [Local](#)
(DeptIDs 70xxx-77xxx)
 - [Grants: Local, State and Federal Government](#)
(All ProjectIDs)
- [Loan Fund](#)
(DeptIDs 78xxx series)
- [Endowment Fund](#)
(DeptIDs 79xxx series)
- [Unexpended Plant Fund \(Local\)](#)
(DeptIDs 80000–80199, 80400–80799, 80850–80899)
- [Retirement of Indebtedness Fund](#)
(DeptIDs 864xx series)
- [Investment in Plant Fund](#)
(DeptID 88000)
- [Agency Fund](#)
(DeptIDs 90xxx-91xxx)
- [Foundation Fund](#)
(DeptIDs 97xxx series)

State Funds:

- General Revenue Fund
- Tobacco Funds

DeptIDs 10000–34999, 36000–45999, 620xx, 622xx**Expenditures Allowed:**

Computer hardware & software	Conference, seminar & registration fees
IT charges for allowable services & purchases	Lab equipment & supplies
Licenses to practice in the state of Texas (includes drug enforcement license)	Office equipment & supplies
Institutional memberships or dues (must be related to purpose of department)	Rentals of lab & office equipment
Travel expenses for UNTHSC employees & prospective employees	Services necessary to department operation
Salaries & other payroll-related costs	

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.

State Funds: (Continued)

- General Revenue Funds
- Tobacco Funds

DeptIDs 10000–34999, 36000–45999, 620xx, 622xx

Expenditures Not Allowed: [Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]

Alumni dues & memberships	Decorations
Auxiliary enterprises	Awards – employee or volunteer
Alcoholic beverages	Faculty benefit package – including UNTHSC faculty parking permit
Food, beverages, cream, sugar, etc.	Donations, contributions & sponsorships
Caps & gowns	Entertainment with no benefit to UNTHSC
Fees for lost keys, passes, ID cards, etc.	Flowers, floral arrangements, plants, etc.
Foundation activities	Fundraising activities
Games	Gifts, gift certificates, honorariums
Greeting cards (any occasion)	Invitations
Personal memberships (not related to the purpose of UNTHSC)	Licenses to practice out-of-state
Moving expenses	Memberships, if the organization pays part or all of registered lobbyist salary
Notary bonds	Paintings & pictures
Parking fines	Parking permits – for all UNTHSC employees & visitors
Personal supplies	Periodicals & publications, unless certain criteria are met (Govt Code 2113.107)
Tuition & fees	Contract payments to former employees until one year after termination date
Publicity of individuals or State agencies	Promotional items, tips & gratuities
Construction/renovation	

Higher Education Assistance Funds (HEAF)**DeptIDs 61xxx, 80200–80399, 80800-80849, 80900–80999****Expenditures Allowed (no exceptions):**

Acquiring land either with or without permanent improvements
Constructing and equipping buildings and other permanent improvements
Major repair or rehabilitation of buildings or other permanent improvements
Acquisition of capital equipment; software is considered capital equipment when purchased in conjunction with computer equipment
Library books and library materials
Salaries for work directly related to construction and/or development projects authorized in Article VII, Section 17, and administered under the Vice President for Operations

Expenditures Not Allowed:

Article VII, Section 17(f) provides that the funds appropriated by Section 17 may not be used to finance student housing, intercollegiate athletics or other auxiliary enterprises.
Routine maintenance and/or repairs of capital equipment may not be paid with HEAF funds.

Designated Fund – General

DeptIDs 60xxx, 63xxx, 64xxx, 66xxx, 67xxx, 68xxx, 69xxx (excluding those identified as “Designated Fund – Student Service Fees and Incidental Fees”)

Expenditures Allowed: [Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]

Beverages	Computer hardware & software
Faculty benefit package – including UNTHSC faculty parking permit	Expenses for official functions that have a purpose & benefit to UNTHSC
Memberships or dues (must be related to the purpose of UNTHSC)	Sponsorships, community service or support
Conference, seminar & registration fees	Lab equipment & supplies
Travel	Office equipment & supplies
Parking permit for visitors	Rental of lab & office equipment
Services necessary to operate offices, clinics & labs	On-going maintenance & replacement agreements for equipment
Scholarships for UNTHSC students & residents	IT charges for allowable services & purchases
Salaries & other payroll-related costs	License to practice in the State of Texas
Entertainment tickets, flowers, books, gift baskets, plaques, pins, food items or similar non-cash items of nominal value (\$50 or less) given for special purposes are allowed as specified for the following individuals and occasions: • <u>Individuals</u> – Employees, family member of employees, students, officials & other officers of other universities, officials of state or federal agencies, or local dignitaries • <u>Occasions</u> – Achievement, recognition, congratulations, or sympathy	

Expenditures Not Allowed: [Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]

Alumni dues & memberships	Decorations
Fees for lost keys, passes, ID cards, etc.	Faculty benefit package – including UNTHSC faculty parking permit
Donations & contributions	Entertainment with no benefit to UNTHSC
Personal memberships (not related to the purpose of UNTHSC)	Fundraising activities
Games	License to practice out-of-state
Parking fines	Parking permit for all UNTHSC employees
Personal supplies	

Designated Fund – Student Service Fees and Incidental Fees *

DeptIDs 60100, 60200, 60205, 60206, 60207, 60208, 60209, 60210, 60211, 60212, 60242, 60243, 60244, 60245, 60246, 60247, 60249, 60253, 60300, 60800, 60900, 60920, 64280, 64312, 64410, 64420, 64855, 64861, 64862, 64863, 64864, 64865, 64866, 64867, 64869, 64870, 64871, 64880, 66205, 66245, 66250, 66255, 66260, 66265, 66270, 66275, 66710, 66889, 69390, 69391, 69392, 69393, 69394, 69395, 69396, 69397, 69398, 69399, 69415

Expenditures Allowed: [Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]

Salaries & other payroll-related costs, excluding non-adjunct faculty salaries	Memberships (must be related to the purpose for which the fee was collected)
Proctors	Tutoring services
Computer hardware & software	Lab equipment & supplies
IT charges for allowable services & purchases	Office equipment & supplies
Services necessary to operate offices, courses, clinics & labs	On-going maintenance & replacement agreements for equipment
Travel	Conference, seminar & registration fees

Expenditures should be related to the intended purpose for which the fee was collected.

Expenditures Not Allowed: [Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]

Alumni dues	Decorations
Donations & contributions	Gifts
Fees for lost keys, passes, ID cards, etc.	Entertainment with no benefit to UNTHSC
Games	Greeting cards (any occasion)
License to practice out-of-state	Parking fines
Parking permits for UNTHSC staff	Personal supplies
Faculty benefit package – including UNTHSC faculty parking permit	

*** Exceptions to Student Service Fees and Incidental Fees must be approved by the Provost & Executive Vice President for Student Affairs and the Vice President for Finance and Chief Financial Officer.**

Designated Practice Plan Fund (UNTHealth)
DeptIDs 65xxx

Expenditures Allowed: [Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]

Beverages	Computer hardware & software
Faculty benefit package – including UNTHSC faculty parking permit	Expenses for official functions that have a purpose & benefit to UNTHSC
Memberships or dues (must be related to the purpose of UNTHSC)	Sponsorships, community service or support
Parking permit for visitors	IT charges for allowable services & purchases
Conference, seminar & registration fees	Lab equipment & supplies
Travel	Office equipment & supplies
Entertainment & club memberships	Rental of lab & office equipment
Services necessary to operate offices, clinics & labs	On-going maintenance & replacement agreements for equipment
Salaries & other payroll-related costs	License to practice in the State of Texas
Entertainment tickets, flowers, books, gift baskets, plaques, pins, food items or similar non-cash items of nominal value (\$50 or less) given for special purposes are allowed as specified for the following individuals and occasions:	
• <u>Individuals</u> – Employees, family member of employees, students, officials & other officers of other universities, officials of state or federal agencies, or local dignitaries • <u>Occasions</u> – Achievement, recognition, congratulations, or sympathy	

Expenditures Not Allowed: [Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]

Alumni dues & memberships	Decorations
Donations, contributions & sponsorships	Games
Fees for lost keys, passes, ID cards, etc.	Entertainment with no benefit to UNTHSC
Personal supplies	License to practice out-of-state
Parking fines	Parking permit for UNTHSC staff (non-faculty)

Auxiliary Fund
DeptIDs 5xxxx

Expenditures Allowed: [Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]

Computer hardware & software	Conference, seminar & registration fees
IT charges for allowable services & purchases	Lab equipment & supplies
Travel expenses for UNTHSC employees, prospective employees, students & residents	Office equipment & supplies
Services necessary to department operation	Rentals of lab & office equipment
Salaries & other payroll-related costs	On-going maintenance & replacement agreements for equipment

Expenditures Not Allowed: [Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]

Alumni dues & memberships	Decorations
Fees for lost keys, passes, ID cards, etc.	Donations & contributions
Games	Entertainment with no benefit to UNTHSC
Greeting cards (any occasion)	Faculty benefit package – including UNTHSC faculty parking permit
Personal memberships (not related to the purpose of UNTHSC)	Fundraising activities
Parking fines	Licenses to practice out-of-state
Personal supplies	Parking permits – for all UNTHSC employees & visitors

**Internal Service Fund:
DeptIDs 46xxx, 6xxxx**

Expenditures Allowed:

Computer hardware & software	Conference, seminar & registration fees
IT charges for allowable services & purchases	Lab equipment & supplies
Licenses to practice in the state of Texas (includes drug enforcement license)	Office equipment & supplies
Institutional memberships or dues (must be related to purpose of department)	Rentals of lab & office equipment
Travel expenses for UNTHSC employees & prospective employees	Services necessary to department operation
Salaries & other payroll-related costs	

Expenditures should be related to the intended purpose for which the DeptID was established.

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.

Internal Service Fund: (Continued)
DeptIDs 46xxx, 6xxxx

Expenditures Not Allowed: [Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]

Alumni dues & memberships	Decorations
Auxiliary enterprises	Awards – employee or volunteer
Alcoholic beverages	Faculty benefit package – including UNTHSC faculty parking permit
Food, beverages, cream, sugar, etc.	Donations, contributions & sponsorships
Caps & gowns	Entertainment with no benefit to UNTHSC
Fees for lost keys, passes, ID cards, etc.	Flowers, floral arrangements, plants, etc.
Foundation activities	Fundraising activities
Games	Gifts, gift certificates, honorariums
Greeting cards (any occasion)	Invitations
Personal memberships (not related to the purpose of UNTHSC)	Licenses to practice out-of-state
Moving expenses	Memberships, if the organization pays part or all of registered lobbyist salary
Notary bonds	Paintings & pictures
Parking fines	Parking permits – for all UNTHSC employees & visitors
Personal supplies	Periodicals & publications, unless certain criteria are met (Govt Code 2113.107)
Tuition & fees	Contract payments to former employees until one year after termination date
Publicity of individuals or State agencies	Promotional items, tips & gratuities
Construction/renovation	

**Restricted Fund – Local
DeptIDs 70xxx-77xxx**

Each individual Donor's intentions/restrictions as to use must be consulted in order to determine expenditures that are allowable.

Expenditures Not Allowed: *[Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.]*

Alumni dues & memberships	Decorations
Fees for lost keys, passes, ID cards, etc.	Donations, contributions & sponsorships
Games	Entertainment with no benefit to UNTHSC
Greeting cards (any occasion)	Faculty benefit package – including UNTHSC faculty parking permit
Personal memberships (not related to the purpose of UNTHSC)	Fundraising activities
Parking fines	Licenses to practice out-of-state
Personal supplies	Parking permits – for all UNTHSC employees

**Restricted Fund – Grants: Local, State and Federal Government
All ProjectIDs**

Expenditures Allowed: The tests for allowable costs are at OMB Circular A-21 or by referencing the sponsors' terms and conditions. When in doubt about whether an expense is allowable, please contact the Office of Contracts and Grants Management at (817) 735-5073.

Expenditures Not Allowed:

Alumni dues & memberships	Decorations
Fees for lost keys, passes, ID cards, etc.	Donations, contributions & sponsorships
Games	Entertainment with no benefit to UNTHSC
Greeting cards (any occasion)	Faculty benefit package – including UNTHSC faculty parking permit
Personal memberships (not related to the purpose of UNTHSC)	Fundraising activities
Parking fines	Licenses to practice out-of-state
Personal supplies	Parking permits – for all UNTHSC employees

Any item or service intended for personal consumption or personal use which is not associated with UNTHSC activities, events, courses or operations is not an allowable expenditure.

ALL OTHER FUND GROUPS:

**Loan Fund
DeptIDs 78xxx**

This is used for Student Loans.

**Endowment Fund
DeptIDs 79xxx**

Each individual Donor's intentions/restrictions must be consulted in order to determine expenditures that are allowed. The principal, or corpus, of each endowment is usually non-expendable in any case. Interest and investment earnings from the principal are the only amounts that may be used for expenditures. Distributions of earnings are usually made quarterly.

**Unexpended Plant Fund (Local)
DeptIDs 80000-80199, 80400-80799, 80850-80899**

Expenditures Allowed:

Acquiring land either with or without permanent improvements
Constructing and equipping buildings and other permanent improvements
Major repair or rehabilitation of buildings or other permanent improvements

**Retirement of Indebtedness Fund
DeptIDs 864xx**

The only expenditures allowed are for Revenue Financing System Bond Series' principal and interest. Only the Vice President for Finance and Chief Financial Officer or the designee is authorized to make charges to the 864xx DeptIDs.

ALL OTHER FUND GROUPS (Continued):

**Investment in Plant Fund
DeptID 88000**

Capital asset expenditures are subject to depreciation. Only the Vice President for Finance and Chief Financial Officer or the designee is authorized to make charges to DeptID 88000.

**Agency Fund
DeptIDs 90xxx-91xxx**

Expenditures Allowed: *As long as funding is sufficient, the DeptID Holder determines, and is responsible for, expenditures to these DeptIDs.*

**Foundation Fund
DeptIDs 97xxx**

Expenditures Allowed: *As long as funding is sufficient, the DeptID Holder determines, and is responsible for, expenditures to these DeptIDs.*

Due to Federal tax issues, employees must be paid through Payroll, not Purchase Orders. Payment to individuals for services must follow Institutional procedures. Requests for cash or cash-equivalent (e.g. gift cards) must follow Institutional procedures.

Exceptions to Procedure:

* Exceptions to Student Service Fees and Incidental Fees must be approved by the Provost & Executive Vice President for Student Affairs and the Vice President for Finance and Chief Financial Officer.

Training:

N/A

Additional Information:

For assistance in determining if an expenditure is allowed, please contact:

- Accounting Department at (817) 735-2535
- Purchasing at (817) 735-2680
- Payment Services at (817) 735-2530
- Office of Contracts and Grants Management at (817) 735-5073 for grants