

General Revenue		No expenses for student housing, intercollegiate athletics, or other auxiliary operations	Regulation	
E&G Funds	11A (Appropriations)	Funds appropriated by the legislature through the General Appropriations Act for the operation of an institution of higher education; expenses on 11A funds are limited institutionally to salary and benefits only	GAA	
	11B (Special Line Items)	Funds appropriated by the legislature through the General Appropriations Act for the operation of an institution of higher education; expenses in allowable budget pools must be used for the specific strategy for which the funds were appropriated	GAA, TEC 62.131 - 62.137 (Core Research)	
	11E (State Pass Throughs)	Funds appropriated by the legislature or other law to be used for a specific purpose as set forth by a grant or contract with another state agency; expenses in allowable budget pools must be used for the specific purpose for which the funds were appropriated	varies based on each individual program	
	11M (Matching Funds)	Funds committed by the institution to fund a portion of the total cost of an externally sponsored project; allowable sources include 11A and 11B	TTU OP 65.07 and regulations governing the source of funds and the related sponsored project	
	Dedicated Revenue		No expenses for student housing, intercollegiate athletics, or other auxiliary operations	Regulation
	12A (Statutory Tuition)	Statutory portion of overall tuition collected as required by the State; expenses on 12A funds (except child care fund 12A008) are limited institutionally to salary and benefits only	TEC 54.051	
	12C (State Pass Throughs)	Funds appropriated by the legislature or other law to be used for a specific purpose as set forth by a grant or contract with another state agency; expenses in allowable budget pools must be used for the specific purpose for which the funds were appropriated	varies based on each individual program	
	12D (State Pass Throughs-NHARP)	Funds appropriated by the legislature or other law to be used for a specific purpose as set forth by a grant or contract with another state agency; expenses in allowable budget pools must be used for the specific purpose for which the funds were appropriated	varies based on each individual program	
	12M (Matching Funds)	Funds committed by the institution to fund a portion of the total cost of an externally sponsored project; allowable source 12A	TTU OP 65.07, TEC 54.051, and regulations governing the related sponsored project	
	13 (HEAF)	Funds provided by the State to support capital construction and equipment needs of an institution of higher education; expenses limited to this specific purpose only	TEC 62.021 - 62.024	
	13M (Matching Funds)	HEAF funds committed by the institution to fund a portion of the total cost of an externally sponsored project	TTU OP 65.07, TEC 62.021-62.024, and regulations governing the related sponsored project	
	14 (NRUF)	Funds provided by the State to support educational and general activities that promote increased research capacity at the institution; expenses in allowable budget pools must be used in research activities only	TEC 62.141 - 62.149	
	14M (Matching Funds)	NRUF funds committed by the institution to fund a portion of the total cost of an externally sponsored project	TTU OP 65.07, TEC 62.141-62.149, and regulations governing the related sponsored project	
	Tuition & Fees			Regulation
15 (Scholarships)	Funds set aside from tuition and fee revenue that are designated internally for scholarships	varies based on original source of funds		
16A (Designated Tuition)	Tuition collected above statutory amounts at rates set by the governing board for the effective operation of the institution	TEC 54.0513, TTU Global Fee Document		
16B (Academic Fees)	Fees collected as authorized by the State to cover the institutional cost of materials and services for which the reflective fee is collected such as the library, information technology, and advising; expenses in allowable budget pools must be used for the specific purpose for which the fee was collected	TEC 54.504, 55.16 (incidental fees), TTU Global Fee Document		
16C (ADIA)	Fees collected as authorized by the State to cover an academic department's instructional activities of the classroom; expenses in allowable budget pools must be used for the specific purpose for which the fee was collected	TEC 54.504, 55.16 (incidental fees), TTU Global Fee Document, TTU OP 30.29		
16D (Special Instruction)	Fees collected as authorized by the State to cover the extraordinary cost of materials and services for conducting a specific course/section; expenses in allowable budget pools must be used for the specific purpose for which the fee was collected	TEC 54.504, 55.16 (incidental fees), TTU Global Fee Document, TTU OP 30.29		
16E (Other Fees)	Fees collected as authorized by the State to cover the cost of student services such as recreational activities, health and medical services, transportation, etc.; expenses in allowable budget pools must be used for the specific purpose for which the fee was collected	TEC 54.503 (student services fee), TTU Global Fee Document		
16F (Extended Study)	Fees collected as authorized by the State to cover the institutional cost of providing online, distance education courses; expenses in allowable budget pools must be used for the specific purpose for which the fee was collected	TEC 54.504, 55.16 (incidental fees), TTU Global Fee Document		
16G (Workshops/Seminars)	Revenue collected to cover the institutional costs of providing instructional workshop and seminars on campus; expenses in allowable budget pools must be used for the specific purpose for which the fee was collected			
16H (Program Fee)	Revenue collected to cover the institutional costs of providing specific academic programs such as Study Abroad and the MBA and Personal Financial Planning executive-style programs; expenses in allowable budget pools must be used for the specific purpose for which the fee was collected	TEC 54.504, 55.16 (incidental fees), TTU Global Fee Document		
16K (Differential Tuition)	Tuition collected above statutory amounts at rates set by the governing board for the effective operation of the institution	TEC 54.0513, TTU Global Fee Document		
16M (Matching Funds)	Tuition and fee revenue committed by the institution to fund a portion of the total cost of an externally sponsored project; allowable sources include 16A and 16K	TTU OP 65.07, TTU Global Fee Document, TEC 54.0513, and regulations governing the related sponsored project		
Other Dedicated			Regulation	
Designated Funds	17A (Service Centers)	Revenue generated by operating units providing goods or services predominantly to other internal departments at the university; includes large institutional services such as physical plant, communication, and mail services as well as academic service centers governed by federal cost principles; expenses in allowable budget pools must be incurred directly in providing the good/service	2 CFR Part 200 (academic service centers), TTU OP 62.23 (academic service centers)	
	17B (Service Center Reserve)	Funds set aside from academic service center revenue to be used for capital equipment replacement costs in accordance with federal cost principles	3 CFR Part 200 (academic service centers), TTU OP 62.23 (academic service centers)	
	17C (Shared Services)	Funds established to account for the costs of system level "shared service" departments and the reimbursement of those costs from component institutions	Annual budget agreements between TTUSA and components	
	17M (Matching Funds)	Shared service salaries committed by the institution to fund a portion of the total cost of an externally sponsored project; allowable sources include 17C	TTU OP 65.07 and regulations governing the source of funds and related sponsored project	
	18A (Other Designated)	Institutional funds generated from activities not specifically set forth in any other designated fund class		
	18B (Indirect Cost Recovery)	Facilities and Administrative (F&A) revenue generated from externally-funded sponsored projects, rates of which are negotiated and approved by the federal government and set forth in the sponsored project agreement; expenses in allowable budget pools but be spent on research activities	TEC 145.001, TTU OP 65.01, Annual Allocation Memo (VPR)	
	18C (Administrative Service Charge)	Administrative service charge collected from the operations of auxiliary enterprises (31A) and education-related business activities (18D) to fund the cost of centrally-provided institutional support services	TTU OP 62.15	
	18D (Education Related Business Activity, EBA)	Revenue generated from the operations of activities that are established primarily to provide instructional and/or laboratory experience for students but also incidentally create goods and services; expenses in allowable budget pools must be incurred directly in providing the good/service	TTU OP 62.15	
	18E (Texas Research Incentive Program)	Funds provided by the state legislature as "matching" funds for gifts and endowments received by the institution to enhance research activities; expenses in allowable budget pools must comply with any restrictions placed by the donor in the original gift/endowment agreement	TEC 62.121 - 62.124	
	18F (Grant and Contract Residuals)	Unspent funds upon the closeout of a fixed price sponsored project that must be spent for research purposes by the college or department	TTU OP 65.11	
	18M (Matching Funds)	Institutional funds committed by the institution to fund a portion of the total cost of an externally sponsored project; allowable sources include any 18 fund.	TTU OP 65.07 and regulations governing the source of funds and the related sponsored project	
	18R (Sponsorships)	Financial or other support provided by an external party in support of one or more activities, events, or programs in which the sponsor receives acknowledgement, endorsement, and/or some level of return benefit	sponsorship agreement	
	18S (Self Insurance Administrative Funds-System Only)	Funds established to account for the medical self-insurance plan for HSC Lubbock and El Paso (S Chart Only)		
	18T (Temporary Salaries)	Funds dedicated for temporary use for faculty and staff salaries for anticipated sponsored projects that have not yet been executed and established in the financial system	Annual Operating Budget Memo (CFO)	
18V (Revenue Agreements)	Revenue received from formal agreements (excluding sponsored projects and gifts)	revenue agreement		
18Z (Collaborative Research Initiative)	Funding awarded by TTUSA to component institutions for collaborative research projects; expenses in allowable budget pools must comply with the research "agreement" and budget	research agreement and budget		

Budget Pool	E&G Funds					
	11-12 Appropriated Funds		13 HEAF	14 NRUF		
7A0 Professional Fees	yes with restrictions	consulting, PR, fund raising or lobbying not allowed, audit services require SAO approval and legal services require AG approval	no	yes with restrictions	consulting, PR, fund raising or lobbying not allowed, audit services require SAO approval and legal services require AG approval	
7A1 Professional Fees Local	no		no	no		
7B0 In State Travel	yes with restrictions	travel for non-employees (other than prospective ones), students, and exceptions/overages not allowed	no	yes with restrictions	travel for non-employees (other than prospective ones), students, and exceptions/overages not allowed	
7B1 Out of State Travel	yes with restrictions	travel for non-employees (other than prospective ones), students, and exceptions/overages not allowed	no	yes with restrictions	travel for non-employees (other than prospective ones), students, and exceptions/overages not allowed	
7B2 Foreign Travel	no		no	no		
7B4 Housing Rental	no		no	yes		
7B5 Prospective Employee Travel	yes		no	yes		
7B6 Student Group Travel	no		no	no		
7B7 Participant Travel	no		no	no		
7C0 Materials & Supplies	yes with restrictions	non-office consummables (including breakroom supplies, bottled water, tea, and related products) and flowers/plants/floral arrangements not allowed	yes with restrictions	limited to equipment with life > 1 year	yes with restrictions	non-office consummables (including breakroom supplies, bottled water, tea, and related products) and flowers/plants/floral arrangements not allowed
7D0 Communication & Utilities	yes with restrictions	limited to expenses incurred for E&G buildings only	no	yes with restrictions	limited to expenses incurred to support research	
7E0 Cost of Goods Sold	no		no	no		
7F0 Repair and Maintenance (Equipment)	yes		yes with restrictions	limited to maintenance and warranty agreements with initial equipment purchases	yes	
7F1 Repair and Maintenance (Building/Land)	no		yes		no	
7G0 Rentals & Leases	yes with restrictions	limited to meetings/conferences/exams when state facilities inadequate	no	yes with restrictions	limited to meetings/conferences/exams when state facilities inadequate and space needed in research activities	
7H0 Print & Reproduction	yes		no		yes	
7J0 Capital Outlay	yes with restrictions	equipment only; construction not allowed	yes with restrictions	accounts not allowed are 7J0040 animals; 7J0050/59/70 software; and 7J0200/10 patents, copyrights, trademarks	yes with restrictions	equipment only; construction not allowed
7M0 Claims & Judgments	no		no		no	
7N0 Other Expenses	yes with restrictions	registration, insurance, and license fees (when related to TTU function and TTU receives benefit) allowable; all other expenses remaining in this budget pool are unallowable	no	yes		
7N1 Membership Dues	yes with restrictions	must be approved by Procurement and excludes memberships in organizations that hire lobbyists	no	yes with restrictions	must be approved by Procurement and excludes memberships in organizations that hire lobbyists	
7N2 Awards & Prizes	yes with restrictions	awards/prizes limited to \$100/employee for longevity and retirement and \$50/employee for volunteer work; charitable contributions unallowable	no	no		
7N3 Other Services	yes with restrictions	unallowable are: advertising when publicizing officers/employees, participant payments are allowed on 11E/12C/12D only)	no	yes		
7N4 Food & Entertainment	no		no		no	
7N6 Other Expenses "local"	no		no		no	
7P0, 7P1 Scholarships	yes with restrictions	not allowed on 11A/11B/12A; allowed on 11E/12C/12D	no	yes		
7P2 Tuition Remission (ie, fee waivers)	no		no		no	

Budget Pool	Designated Funds								
	15	16A, 16K Tuition		16B-16F Student Fees		16G Workshop/Seminar		16H Program Fee	
7A0 Professional Fees	no	yes		yes with restrictions	PR, fund raising, audit or lobbying not allowed; legal services require AG approval	yes with restrictions	PR, fund raising, audit or lobbying not allowed; legal services require AG approval	yes with restrictions	PR, fund raising, audit or lobbying not allowed; legal services require AG approval
7A1 Professional Fees	no	yes		yes with restrictions	PR, fund raising, audit or lobbying not allowed; legal services require AG approval	yes with restrictions	PR, fund raising, audit or lobbying not allowed; legal services require AG approval	yes with restrictions	PR, fund raising, audit or lobbying not allowed; legal services require AG approval
7B0 In State Travel	no	yes with restrictions	travel exceptions/overages not allowed	yes with restrictions	travel on 16C limited to guest speakers only	yes		yes	
7B1 Out of State Travel	no	yes with restrictions	travel exceptions/overages not allowed	yes with restrictions	travel on 16C limited to guest speakers only	yes		yes	
7B2 Foreign Travel	no	yes		yes with restrictions	travel on 16C limited to guest speakers only	yes		yes	
7B4 Housing Rental	no	yes		yes with restrictions	travel on 16C limited to guest speakers only	yes		yes	
7B5 Prospective Employee Travel	no	yes		yes with restrictions	travel on 16C limited to guest speakers only	yes		yes	
7B6 Student Group Travel	no	yes		yes with restrictions	travel on 16C limited to guest speakers only	yes		yes	
7B7 Participant Travel	no	yes		yes with restrictions	travel on 16C limited to guest speakers only	yes		yes	
7C0 Materials & Supplies	no	yes		yes with restrictions	non-office consummables (including breakroom supplies, bottled water, tea, and related products) and flowers/plants/floral arrangements not allowed	yes with restrictions	non-office consummables (including breakroom supplies, bottled water, tea, and related products) and flowers/plants/floral arrangements not allowed	yes with restrictions	non-office consummables (including breakroom supplies, bottled water, tea, and related products) and flowers/plants/floral arrangements not allowed
7D0 Communication & Utilities	no	yes		yes		yes		yes	
7E0 Cost of Goods Sold	no	no		no		no		no	
7F0 Repair and Maintenance (Equipment)	no	yes		yes		yes		yes	
7F1 Repair and Maintenance (Building/Land)	no	yes		no		no		yes with restrictions	allowed with prior approval from CFO
7G0 Rentals & Leases	no	yes		yes		yes		yes	
7H0 Print & Reproduction	no	yes		yes		yes		yes	
7J0 Capital Outlay	no	yes		yes with restrictions	equipment only; construction not allowed	yes with restrictions	equipment only; construction not allowed	yes with restrictions	construction projects require prior approval from CFO
7M0 Claims & Judgments	no	yes		no		no		no	
7N0 Other Expenses	no	yes		yes		yes		yes	
7N1 Membership Dues	no	yes		yes		yes		yes	
7N2 Awards & Prizes	no	yes with restrictions	charitable expenses unallowable	yes with restrictions	charitable expenses and awards/prizes unallowable	yes with restrictions	charitable expenses and awards/prizes unallowable	yes with restrictions	charitable expenses unallowable
7N3 Other Services	no	yes		yes		yes		yes	
7N4 Food & Entertainment	no	yes with restrictions	see F&E Matrix	yes with restrictions	see F&E Matrix	yes with restrictions	see F&E Matrix	yes with restrictions	see F&E Matrix
7N6 Other Expenses "local"	no	yes		yes		yes		yes	
7P0, 7P1 Scholarships	yes	yes		no		no		no	
7P2 Tuition Remission (ie, fee waivers)	no	yes		no		no		no	

Budget Pool	Designated Funds								
	17A Service Centers		17B Equipment Replacement	17C Shared Services		18B TRIP	18T Temporary Salary	all other 18's	
7A0 Professional Fees	yes with restrictions	PR, fund raising or lobbying not allowed on academic service centers	no	yes	yes with restrictions	PR, fund raising or lobbying not allowed	no	yes	
7A1 Professional Fees	yes with restrictions	PR, fund raising or lobbying not allowed on academic service centers	no	yes	yes with restrictions	PR, fund raising or lobbying not allowed	no	yes	
7B0 In State Travel	yes with restrictions	first class airfare not allowed on academic service centers	no	yes	yes		no	yes	
7B1 Out of State Travel	yes with restrictions	first class airfare not allowed on academic service centers	no	yes	yes		no	yes	
7B2 Foreign Travel	yes with restrictions	academic service centers must use U.S. flag carrier unless allowable exception(s) met	no	yes	yes		no	yes	
7B4 Housing Rental	yes		no	yes	yes		no	yes	
7B5 Prospective Employee Travel	yes		no	yes	yes		no	yes	
7B6 Student Group Travel	yes		no	yes	yes		no	yes	
7B7 Participant Travel	yes		no	yes	yes		no	yes	
7C0 Materials & Supplies	yes		no	yes	yes with restrictions	office furniture not allowed	no	yes	
7D0 Communication & Utilities	yes		no	yes	yes		no	yes	
7E0 Cost of Goods Sold	yes		no	no	no		no	yes with restrictions	18D only
7F0 Repair and Maintenance (Equipment)	yes		no	yes	yes		no	yes	
7F1 Repair and Maintenance (Building/Land)	yes with restrictions	not allowed on academic service centers	no	yes	yes		no	yes	
7G0 Rentals & Leases	yes		no	yes	yes		no	yes	
7H0 Print & Reproduction	yes		no	yes	yes		no	yes	
7J0 Capital Outlay	yes with restrictions	not allowed on academic service centers	yes	yes	yes with restrictions	office furniture and building renovations not allowed	no	yes	
7M0 Claims & Judgments	yes with restrictions	not allowed on academic service centers	no	yes	yes		no	yes	
7N0 Other Expenses	yes		no	yes	yes with restrictions	license fees not allowed when unrelated to TTU function and/or when TTU receives no benefit	no	yes	
7N1 Membership Dues	yes with restrictions	social and civic membership dues not allowed on academic service centers	no	yes	yes		no	yes	
7N2 Awards & Prizes	yes with restrictions	charitable contributions not allowed on academic service centers	no	yes	no		no	yes	
7N3 Other Services	yes		no	yes	yes		no	yes	
7N4 Food & Entertainment	yes with restrictions	see F&E matrix; not allowed on academic service centers	no	yes with restrictions	see F&E matrix	yes with restrictions	no	yes with restrictions	see F&E matrix
7N6 Other Expenses "local"	yes with restrictions	finances/penalties, athletic-related expenses, bad debt, and property taxes not allowed on academic service centers	no	yes	yes with restrictions	finances/penalties, athletic-related expenses, bad debt, and property taxes not allowed	no	yes	
7P0, 7P1 Scholarships	no		no	no	yes		no	yes	
7P2 Tuition Remission (ie, fee waivers)	yes		no	no	yes		yes	yes	

Budget Pool	Restricted										
	21, 22 Federal & State Sponsored Projects		23 Private Sponsored Projects		24 Gifts & Endowment Earnings		25 Scholarships	28A Other	28P Program Income		28R Sponsorships
7A0 Professional Fees	yes with restrictions	PR, fund raising or lobbying not allowed	yes		yes		no	depends on particular funding	yes with restrictions	PR, fund raising or lobbying not allowed on federal projects	yes
71A Professional Fees Local	yes with restrictions	PR, fund raising or lobbying not allowed	yes		yes		no	depends on particular funding	yes with restrictions	PR, fund raising or lobbying not allowed on federal projects	yes
7B0 In State Travel	yes with restrictions	first class airfare not allowed	yes		yes		no	depends on particular funding	yes with restrictions	first class airfare not allowed on federal projects	yes
7B1 Out of State Travel	yes with restrictions	first class airfare not allowed	yes		yes		no	depends on particular funding	yes with restrictions	first class airfare not allowed on federal projects	yes
7B2 Foreign Travel	yes with restrictions	must use U.S. flag carrier on federal projects unless allowable exception(s) met	yes		yes		no	depends on particular funding	yes with restrictions	must use U.S. flag carrier on federal projects unless allowable exception(s) met	yes
7B4 Housing Rental		yes	yes		yes		no	depends on particular funding		yes	yes
7B5 Prospective Employee Travel		yes	yes		yes		no	depends on particular funding		yes	yes
7B6 Student Group Travel		yes	yes		yes		no	depends on particular funding		yes	yes
7B7 Participant Travel		yes	yes		yes		no	depends on particular funding		yes	yes
7C0 Materials & Supplies		yes	yes		yes		no	depends on particular funding		yes	yes
7D0 Communication & Utilities		yes	yes		yes		no	depends on particular funding		yes	yes
7E0 Cost of Goods Sold		no	no		no		no	no		yes	no
7F0 Repair and Maintenance (Equipment)		yes	yes		yes		no	depends on particular funding		yes	yes
7F1 Repair and Maintenance (Building/Land)		yes	yes		yes		no	depends on particular funding		yes	yes
7G0 Rentals & Leases		yes	yes		yes		no	depends on particular funding		yes	yes
7H0 Print & Reproduction		yes	yes		yes		no	depends on particular funding		yes	yes
7J0 Capital Outlay	yes with restrictions	requires prior approval from sponsoring agency and Accounting Services	yes		yes		no	depends on particular funding		no	yes
7M0 Claims & Judgments		no	no		no		no	no		no	yes
7N0 Other Expenses		yes	yes		yes		no	depends on particular funding		yes	yes
7N1 Membership Dues	yes with restrictions	social and civic membership dues not allowed	yes with restrictions	social and civic membership dues not allowed	yes		no	depends on particular funding	yes with restrictions	social and civic membership dues not allowed	yes
7N2 Awards & Prizes	yes with restrictions	charitable contributions not allowed	yes with restrictions	charitable contributions not allowed	yes		no	depends on particular funding	yes with restrictions	charitable contributions not allowed	yes
7N3 Other Services		yes	yes		yes		no	depends on particular funding		yes	yes
7N4 Food & Entertainment	yes with restrictions	see F&E Matrix	yes with restrictions	see F&E Matrix	yes with restrictions	see F&E Matrix	no	no	yes with restrictions	see F&E Matrix	yes with restrictions see F&E matrix
7N6 Other Expenses "local"	yes with restrictions	finances/penalties, athletic-related expenses, bad debt, and property taxes unallowed	yes with restrictions	finances/penalties, athletic-related expenses, bad debt, and property taxes unallowed	yes		no	depends on particular funding	yes with restrictions	finances/penalties, athletic-related expenses, bad debt, and property taxes unallowed	yes
7P0, 7P1 Scholarships	yes with restrictions	allowable only on training grants	yes		yes		yes	depends on particular funding	yes with restrictions	allowable only on training grants	yes
7P2 Tuition Remission (ie, fee waivers)		yes	yes		yes		no	depends on particular funding		yes	yes

Budget Pool	Auxiliary & Agency			
	31A Student Fees	31A Auxiliaries	81 Agencies	83-84 Texas Tech Foundation, Inc.
7A0 Professional Fees	yes with restrictions	PR, fund raising, audit or lobbying not allowed; legal services require AG approval	yes	yes
71A Professional Fees Local	yes with restrictions	PR, fund raising, audit or lobbying not allowed; legal services require AG approval	yes	yes
7B0 In State Travel		yes	yes	yes
7B1 Out of State Travel		yes	yes	yes
7B2 Foreign Travel		yes	yes	yes
7B4 Housing Rental		yes	yes	yes
7B5 Prospective Employee Travel		yes	yes	yes
7B6 Student Group Travel		yes	yes	yes
7B7 Participant Travel		yes	yes	yes
7C0 Materials & Supplies	yes with restrictions	non-office consumables (including breakroom supplies, bottled water, tea, and related products) and flowers/plants/floral arrangements not allowed	yes	yes
7D0 Communication & Utilities		yes	yes	yes
7E0 Cost of Goods Sold	no		yes	no
7F0 Repair and Maintenance (Equipment)		yes	yes	yes
7F1 Repair and Maintenance (Building/Land)		yes	yes	yes
7G0 Rentals & Leases		yes	yes	yes
7H0 Print & Reproduction		yes	yes	yes
7J0 Capital Outlay		yes	yes	yes
7M0 Claims & Judgments	no		yes	no
7N0 Other Expenses		yes	yes	yes
7N1 Membership Dues		yes	yes	yes
7N2 Awards & Prizes	yes with restrictions	charitable expenses unallowable	yes	yes
7N3 Other Services		yes	yes	yes
7N4 Food & Entertainment	yes with restrictions	see F&E Matrix	yes with restrictions	see F&E Matrix
7N6 Other Expenses "local"		yes	yes	yes
7P0, 7P1 Scholarships		yes	yes	yes
7P2 Tuition Remission (ie, fee waivers)		yes	yes	yes

Food and Entertainment Expenses	Account Code	16A, 16K	16B-F	16G	16H	17A, 17C (Non-Academic)	17A (Academic)	18A	18B, 18F	18C	18D	18E	18R	18S	18V	18Z	21, 22	23	24	28P	28R	31A Student Fees	31A Auxiliaries	83-84	
Alcohol sales and service	7N4002 7N4003 7N4005	No	No	must support the fee that is collected	No	No	No	No	No	No	No	No	based on agreement	No	based on agreement	No	No	No	based on agreement	No	based on agreement	No	No	based on agreement	
Alumni activities	7N4004 7N4005	No	No	must support the fee that is collected	No	No	No	depends on particular funding	No	No	must support the fee that is collected	based on agreement	based on agreement	No	based on agreement	No	No	No	based on agreement	No	based on agreement	must support the fee that is collected	Yes	based on agreement	
Annual appreciation event	7N4003	Yes	No	No	No	Yes	No	depends on particular funding	No	Yes	No	based on agreement	based on agreement	Yes	based on agreement	No	No	No	based on agreement	No	based on agreement	must support the fee that is collected	Yes	based on agreement	
Bottled water, tea, coffee for departmental consumption	7N4000 7N4004 7N4006	Yes	allowed if fee only source of operating revenue	No	No	Yes	No	depends on particular funding	No	Yes	must support the fee that is collected	based on agreement	based on agreement	Yes	based on agreement	No	No	No	based on agreement	No	based on agreement	must support the fee that is collected	Yes	based on agreement	
Bottled water, tea, coffee for official function	7N4000 7N4004 7N4006	Yes	must support the fee that is collected	must support the fee that is collected	Yes	Yes	No	depends on particular funding	No	Yes	must support the fee that is collected	based on agreement	based on agreement	Yes	based on agreement	No	No	No	based on agreement	No	based on agreement	must support the fee that is collected	Yes	based on agreement	
Departmental business meals (including one non-TTUS employee)	7N4004	Yes	No	No	No	Yes	No	depends on particular funding	must support research	Yes	No	based on agreement	based on agreement	Yes	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	must support the fee that is collected	Yes	based on agreement	
Commencements/Conventions	7N4004 7N4005	Yes	No	No	must support the fee that is collected	No	No	depends on particular funding	No	No	must support the fee that is collected	based on agreement	based on agreement	No	based on agreement	No	No	No	based on agreement	No	based on agreement	must support the fee that is collected	Yes	based on agreement	
Conference expenses (including food and entertainment)	7N4000 7N4002	Yes	No	must support the fee that is collected	No	Yes	No	depends on particular funding	must support research	Yes	must support the fee that is collected	based on agreement	based on agreement	Yes	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	must support the fee that is collected	Yes	based on agreement
Donor fundraising event	7N4005	No	No	No	No	No	No	depends on particular funding	No	No	No	based on agreement	based on agreement	No	based on agreement	No	No	No	based on agreement	No	based on agreement	must support the fee that is collected	Yes	based on agreement	
Entertainment expenses (donors)	7N4005	No	No	No	No	No	No	depends on particular funding	No	No	No	based on agreement	based on agreement	No	based on agreement	No	No	No	based on agreement	No	based on agreement	must support the fee that is collected	Yes	based on agreement	
EXCEPTIONS: Expenditures that exceed the per person limit or other exception	7N4001 7N4002 7N4003 7N4004 7N4005	No	No	No	No	No	No	depends on particular funding	No	No	No	based on agreement	based on agreement	No	based on agreement	No	No	No	based on agreement	based on agreement	based on agreement	based on agreement	must support the fee that is collected	Yes	based on agreement
Gala/Receptions for fundraising and external relations	7N4005	No	No	No	No	No	No	depends on particular funding	No	No	No	based on agreement	based on agreement	No	based on agreement	No	No	No	based on agreement	No	based on agreement	must support the fee that is collected	Yes	based on agreement	
Meals associated with faculty and staff training	7N4003	No	No	must support the fee that is collected	must support the fee that is collected	Yes	No	depends on particular funding	No	Yes	must support the fee that is collected	based on agreement	based on agreement	Yes	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	must support the fee that is collected	Yes	based on agreement
Receptions recognizing distinguished guests and honoring employee achievements	7N4005	Yes	No	must support the fee that is collected	must support the fee that is collected	Yes	No	depends on particular funding	No	Yes	must support the fee that is collected	based on agreement	based on agreement	Yes	based on agreement	No	No	No	based on agreement	No	based on agreement	must support the fee that is collected	Yes	based on agreement	
Recruiting event for students	7N4009	Yes	must support the fee that is collected	No	must support the fee that is collected	No	No	depends on particular funding	No	No	No	based on agreement	based on agreement	No	based on agreement	No	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	must support the fee that is collected	Yes	based on agreement
Retirement event for employee	7N4001	Yes	No	No	No	Yes	No	depends on particular funding	No	Yes	No	based on agreement	based on agreement	Yes	based on agreement	No	No	No	based on agreement	No	based on agreement	must support the fee that is collected	Yes	based on agreement	
Retreats and faculty/staff development	7N4003	Yes	No	must support the fee that is collected	must support the fee that is collected	Yes	No	depends on particular funding	must support research	Yes	must support the fee that is collected	based on agreement	based on agreement	Yes	based on agreement	No	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	must support the fee that is collected	Yes	based on agreement
Student trainings, meetings, events, and promotions	7N4004 7N4005	Yes	must support the fee that is collected	must support the fee that is collected	must support the fee that is collected	No	No	depends on particular funding	No	No	must support the fee that is collected	based on agreement	based on agreement	No	based on agreement	No	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	based on agreement	must support the fee that is collected	Yes	based on agreement
Supports the academic purpose of the class	7N4003	Yes	must support the fee that is collected	No	must support the fee that is collected	No	No	depends on particular funding	No	No	No	No	No	No	No	No	No	No	No	No	No	No	must support the fee that is collected	No	No

NOTE: IF THE FUND TYPECLASS IS NOT LISTED, FOOD AND ENTERTAINMENT IS NOT PERMITTED UNDER ANY CIRCUMSTANCES ALLOWABLE AND/OR RESTRICTIONS ON ALL OTHER FUND TYPECLASSES ARE NOTED ABOVE.