

**EXPENDITURE GUIDELINES GRID**  
**TEXAS A&M ENGINEERING EXPERIMENT STATION**

| EXPENDITURE  | General Revenue, State Account<br>1xxxx except next column | State Rider Appropriations<br>133-135xxx, 160-163xxx, 170xxx | PUF<br>26xxxx | Incentive<br>230xxx-234xxx, 239xxx | Startup and Initiatives<br>220xxx, 222xxx-225xxx, 235xxx | Local Development<br>208xxx, 221xxx | Service Accounts<br>27xxxx (int) and 28xxxx (ext) | Cost Sharing (Matching)<br>210xxx | Contract Research<br>4xxxx-5xxxx | Consortia<br>258xxx | Short Course / Membership<br>207xxx, 250xxx-254xxx | Endowment<br>246xxx-247xxx | Fixed Price Balance<br>211xxx-212xxx | Restricted Gift<br>6xxxx | Unrestricted Gift<br>206xxx | Admin<br>205xxx | Royalty and Misc Income<br>201xxx-202xxx |
|--|--|--|---------------|------------------------------------|--|-------------------------------------|---|-----------------------------------|----------------------------------|---------------------|--|----------------------------|--------------------------------------|--------------------------|-----------------------------|-----------------|--|
| Alcoholic Beverages (official events)  | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Alumni/Industry Liaison Activities   | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | No              | Yes                                      |
| Athletic/Event Tickets (official events, not gifts)  | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Centrex Cell Phone (follow System Policy 25.99.09)   | No   | Rel  | No            | Yes                                | Yes  | Yes                                 | Rel   | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Conference Registration Fee  | No   | Rel  | No            | Yes                                | Yes  | Yes                                 | Yes   | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Consultants<br>(additional requirements apply - contact TEES Purchasing)   | G  | G  | No            | G                                  | G  | G                                   | G   | G                                 | G                                | G                   | G  | G                          | G                                    | G                        | G                           | G               | G  |
| Contracted Services/Professional Services<br>(requires professional service form)  | No   | Rel  | No            | Yes                                | Yes  | Yes                                 | Rel   | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Contributions, Donations   | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | No   | No                         | No                                   | No                       | No                          | No              | No                                       |
| Equipment - capital and controlled   | No   | Rel  | Cap           | Yes                                | Yes  | Yes                                 | Rel   | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Food and Flowers - official events<br>(conference/short course/seminar/training class, TEES award ceremonies, and business meals)  | No   | No   | No            | Yes                                | Yes  | Yes                                 | Rel   | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Food - general office use - see TFO Memo 2010-01<br>(coffee, water, candy, etc available to employees, students, office guests, etc, plus holiday parties, receptions, appreciation meals) | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Gifts  |  |  |               |                                    |  |                                     |   |                                   |                                  |                     |  |                            |                                      |                          |                             |                 |  |
| <a href="#">Employees - gifts/awards/flowers (click for Taxation Rule)</a>   | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| <a href="#">Retirees - recognition awards/gifts (click for Taxation Rule)</a>  | No   | No   | No            | Yes                                | Yes  | Yes                                 | No  | No                                | No                               | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Non-Employees  | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Participants in Research Related Official Events<br>(people directly participating in a research project)  | No   | No   | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| <a href="#">Home Internet - business use (Not allowed through A/P; click for policy link)</a>  |  |  |               |                                    |  |                                     |   |                                   |                                  |                     |  |                            |                                      |                          |                             |                 |  |

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|---|--|--|---------------|------------------------------------|--|-------------------------------------|---|-----------------------------------|----------------------------------|---------------------|--|----------------------------|--------------------------------------|--------------------------|-----------------------------|-----------------|--|
| Licensing Fees - professional   | No   | No   | No            | Yes                                | No   | No                                  | Rel   | A                                 | Srs                              | Yes                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Lobbying  | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | No   | No                         | No                                   | No                       | No                          | No              | No                                       |
| Membership Dues - professional (see membership form on web)                           | No   | No   | No            | D                                  | D  | D                                   | D   | A/D                               | Srs/D                            | Yes/D               | D  | D                          | D                                    | D                        | D                           | D               | D  |
| Moving (faculty - new hires)- use Payroll Supplement (not A/P)                        | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | Srs                              | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Moving (faculty equivalent-new hires)-use Payroll Supplement (not A/P)                | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | Srs                              | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Moving Expenses (research staff/staff/GAR - new hires)                                | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | No   | No                         | No                                   | No                       | No                          | No              | No                                       |
| Parking Fees - Employee campus permit (non travel status)                             | No   | No   | No            | No                                 | No   | No                                  | Yes   | No                                | No                               | Yes                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Parking Fees - TAMU Business lot add-on permit  | No   | No   | No            | Yes                                | Yes  | Yes                                 | Yes   | No                                | No                               | Yes                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Participant Support Stipends & Other Participant Costs                                | No   | Rel  | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Promotional Items - not given to employees  | No   | No   | No            | No                                 | No   | No                                  | No  | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Prompt Pay Interest   | Yes  | No   | No            | Yes                                | Yes  | Yes                                 | Yes   | No                                | No                               | Yes                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Prospective Employee Travel/Recruiting Expenses                                       | No   | Rel  | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Renovations - Labs and other research space   | No   | No   | Yes           | Yes                                | Yes  | Yes                                 | Rel   | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Renovations - General building space  | No   | No   | Yes           | No                                 | No   | No                                  | Rel   | No                                | No                               | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Sales Tax (purchased in or shipped to Texas)  |  |  |               |                                    |  |                                     |   |                                   |                                  |                     |  |                            |                                      |                          |                             |                 |  |
| Employee Reimbursement<br>(If business meal, tax can be paid on same account as food) | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Payment to Vendor<br>(Includes all p-card charges, even business meal on p-card)      | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Sponsorships - see TFO Memo 17-01   | No   | No   | No            | Yes                                | Yes  | Yes                                 | Rel   | No                                | No                               | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Student Recruiting - Travel by Employee   | No   | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | Yes  | Yes                        | No                                   | Yes                      | Yes                         | Yes             | Yes                                      |
| Student (Non Employee) Travel   | No   | No   | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | F  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Subscriptions and Software Licenses   | Yes  | Rel  | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Supplies - General Purpose (i.e., office supplies)                                    | Yes  | Rel  | No            | Yes                                | Yes  | Yes                                 | Rel   | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Supplies - Research Program Specific  | Yes  | Rel  | No            | Yes                                | Yes  | Yes                                 | Rel   | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Tips / Gratuities   | No   | No   | No            | Yes                                | Yes  | Yes                                 | Yes   | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |

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| Travel Related Expenditures (Employee)   |   |  |               |                                    |  |                                     |   |                                   |                                  |                     |  |                            |                                      |                          |                             |                 |  |
| Business Class Airfare (w/approved business reason)  | No  | No   | No            | No                                 | No   | No                                  | No  | No                                | Srs                              | No                  | DH/F   | DH                         | DH                                   | DH                       | DH                          | DH              | DH                                       |
| Change/Cancellation Fees<br>(when not complying with standard TEES Travel Policy)                              | No  | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Faculty Development Leave (travel expenses)  | No  | No   | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | No                  | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Foreign Travel   | No  | No   | No            | TR                                 | TR   | TR                                  | Rel/TR  | A/TR                              | Srs/TR                           | Rel/TR              | TR   | TR                         | TR                                   | TR                       | TR                          | TR              | TR                                       |
| Sales Tax-Employee in Travel Status (parking,internet,food)<br>(excludes business meals and purchase of goods) | N/A   | Rel  | No            | Yes                                | Yes  | Yes                                 | Yes   | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Tuition/ Mandatory Fees/ Fellowship/ Scholarship<br>(reimbursement to TAMUS academic institutions only)        |   |  |               |                                    |  |                                     |   |                                   |                                  |                     |  |                            |                                      |                          |                             |                 |  |
| Graduate Assistantships/Graduate Students  | No  | No   | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Employees (faculty & staff)  | No  | No   | No            | No                                 | No   | No                                  | No  | No                                | No                               | No                  | No   | No                         | No                                   | No                       | No                          | No              | No                                       |
| Visa Fees (international faculty, staff and students)  |   |  |               |                                    |  |                                     |   |                                   |                                  |                     |  |                            |                                      |                          |                             |                 |  |
| H-1B Fraud Prevention Fee (\$500) - required   | No  | Rel  | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Form I-129: Petition for nonimmigrant worker (\$325)   | No  | Rel  | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Form I-907: Premium processing fee (\$1,225)   | No  | Rel  | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Sevis Fees I-901, O-I, I-140 employer portion  | No  | Rel  | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Immigration Processing Fee   | No  | No   | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | Yes  | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |
| Visiting Scholar Stipends  | No  | No   | No            | Yes                                | Yes  | Yes                                 | No  | A                                 | Srs                              | Rel                 | No   | Yes                        | Yes                                  | Yes                      | Yes                         | Yes             | Yes                                      |

KEY:

- A = Yes, if charge is appropriate for affiliated sponsored project
- C = Yes with Controller approval
- Cap = Must be capital expenditure using object codes 8XXX
- D = Yes with Department approval
- DH = Yes with Department Head approval
- F = Expenses must relate to the specific short course to which it is charged

- G = Yes with Governor approval
- No = Expense not allowed for this account group
- Rel = Yes, if related to the project (and within contract compliance).
- Srs= Yes, if related to project (i.e., within contract compliance) and approved by SRS
- TR = Yes with approved Concur Travel Request
- Yes = Generally allowed expense for this account group