

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

<p>Note: This document serves as a general guideline to assist divisions in voucher preparation. It does not constitute an official audit or compliance document. All expenditures on TEES fund sources remain subject to fiscal audit and compliance. Any reimbursement for expenditures not specifically listed on this grid will be reviewed by TEES on a case-by-case basis and could be subject to limitations on only certain funding sources. Sponsor approval does not supersede TEES review and approval.</p> <p>EXPENDITURE</p>	General Revenue, State Account 1xxxx except next column	State Rider Appropriations 133-135xxx, 160-163xxx, 170xxx	PUF 26xxxx	Incentive 230-234xxx, 239xxx	Startup and Initiatives 220xxx, 222-225xxx, 235-236xxx	Local Development 208xxx, 221xxx	Service Accounts 27xxxx (int) and 28xxxx (ext)	Cost Sharing (Matching) 210xxx	Contract Research 4xxxxx - 5xxxxx	Consortia 258xxx	Short Course / Membership 207xxx, 250-255xxx	Endowment 246-247xxx	Fixed Price Balance 211-212xxx	Restricted Gift 6xxxxx	Unrestricted Gift 206xxx	Admin 205xxx	Royalty and Misc Income 201-202xxx
	No	No	No	No	No	No	No	No	No	Rel	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alcoholic Beverages (official events)	No	No	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	No	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 (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 (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 (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 (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																	
Employees - gifts/awards/flowers (see TEES Rule 31.01.10.E0.01)	No	No	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Retirees - recognition awards/gifts (see TEES Rule 31.01.10.E0.01)	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 (people directly participating in a research project)	No	No	No	Yes	Yes	Yes	No	A	Srs	Rel	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Home Internet - business use (Not allowed through A/P; follow System policy 25.99.09)																	

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

<p>Note: This document serves as a general guideline to assist divisions in voucher preparation. It does not constitute an official audit or compliance document. All expenditures on TEES fund sources remain subject to fiscal audit and compliance. Any reimbursement for expenditures not specifically listed on this grid will be reviewed by TEES on a case-by-case basis and could be subject to limitations on only certain funding sources. Sponsor approval does not supersede TEES review and approval.</p> <p>EXPENDITURE</p>	General Revenue, State Account 1xxxx except next column	State Rider Appropriations 133-135xxx, 160-163xxx, 170xxx	PUF 26xxxx	Incentive 230-234xxx, 239xxx	Startup and Initiatives 220xxx, 222-225xxx, 235-236xxx	Local Development 208xxx, 221xxx	Service Accounts 27xxxx (int) and 28xxxx (ext)	Cost Sharing (Matching) 210xxx	Contract Research 4xxxxx - 5xxxxx	Consortia 258xxx	Short Course / Membership 207xxx, 250-255xxx	Endowment 246-247xxx	Fixed Price Balance 211-212xxx	Restricted Gift 6xxxxx	Unrestricted Gift 206xxx	Admin 205xxx	Royalty and Misc Income 201-202xxx
	No	No	No	Yes	Yes	Yes	Rel	A	Srs	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Licensing Fees - professional	No	No	No	Yes	Yes	Yes	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 (new hire faculty/equivalent) - Payroll Supplement (not A/P)	No	No	No	Yes	Yes	Yes	Yes	No	Srs	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Moving (new hire staff) - Payroll Supplement (not A/P)	No	No	No	Yes	Yes	Yes	Yes	No	Srs	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Moving Expenses (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 (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 (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	Rel	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

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

<p>Note: This document serves as a general guideline to assist divisions in voucher preparation. It does not constitute an official audit or compliance document. All expenditures on TEES fund sources remain subject to fiscal audit and compliance. Any reimbursement for expenditures not specifically listed on this grid will be reviewed by TEES on a case-by-case basis and could be subject to limitations on only certain funding sources. Sponsor approval does not supersede TEES review and approval.</p> <p>EXPENDITURE</p>	General Revenue, State Account 1xxxx except next column	State Rider Appropriations 133-135xxx, 160-163xxx, 170xxx	PUF 26xxxx	Incentive 230-234xxx, 239xxx	Startup and Initiatives 220xxx, 222-225xxx, 235-236xxx	Local Development 208xxx, 221xxx	Service Accounts 27xxxx (int) and 28xxxx (ext)	Cost Sharing (Matching) 210xxx	Contract Research 4xxxxx - 5xxxxx	Consortia 258xxx	Short Course / Membership 207xxx, 250-255xxx	Endowment 246-247xxx	Fixed Price Balance 211-212xxx	Restricted Gift 6xxxxx	Unrestricted Gift 206xxx	Admin 205xxx	Royalty and Misc Income 201-202xxx
	No	No	No	Yes	Yes	Yes	Yes	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
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 (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) (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 (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 - required portion	No	Rel	No	Yes	Yes	Yes	No	A	Srs	Rel	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Form I-129: Petition for nonimmigrant worker	No	Rel	No	Yes	Yes	Yes	No	A	Srs	Rel	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Form I-907: Premium processing fee	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