

Fund	Fund Description
21xx	Educational and General (E&G)
31xx	Designated
3200	Designated-Service Centers
4xxx	Auxiliary Enterprises
5100-5400	Restricted - Grants and Contracts
5500-5600	Restricted - Gifts and Endowments

Fund	Fund Description
71xx	Unexpended Plant
75xx	Investment in Plant
8100	Loan

Function	Category
100	Instruction
200	Research
300	Public Service
400	Academic Support
500	Auxiliary

600	Student Services
700	Institutional Support
800	Operation and Maintance of Plan
997	Scholarships and Fellowships

Description
Expenses for instructional programs, including credit and non-credit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions. Expenses for departmental research and public service that are not separately budgeted are included in this classification.
Organized research activities, whether commissioned by external agencies or budgeted by a unit within UTT. Subject to these conditions, the category includes expenses for individual and/or project research as well as that of institutes and research centers. Expenses for departmental research that are separately budgeted are included in this category.
Non-instructional services that primarily benefit individuals and groups outside UTT, such as conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, extension services, and other community service activities.
Support services for the primary missions of instruction, research, and public service. When information technology resources are not separately accounted for, the costs associated with the three primary missions is classified as academic support and the remainder is institutional support. Academic support also includes libraries, museums and galleries, media such as audio-visual services and information technology, academic administration and personnel providing administrative support and management direction to the primary missions, separately budgeted support for course and curriculum development, and other ancillary support services that directly assist the academic functions of the institution.
Activities that provide goods or services primarily to students, faculty, and staff, and charge a fee that is directly related to the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed to operate as a self-supporting activity. Over time the revenues will equal or exceed expenses. Examples include residence halls, food service, college stores, parking and intercollegiate athletics.

Activities outside the context of a formal instructional program that contribute to students' emotional and physical well-being and intellectual, cultural, and social development. Includes programs such as student services administration, counseling and career guidance, cultural events, student activities, student newspaper, intramural athletics, student organizations, financial aid administration, student health services, student admissions, student records, and other activities that benefit students outside of formal instructional programs.

Management and long-range planning for the entire university. Includes executive management, planning and programming operations, legal services, fiscal operations, administrative information technology (when information technology resources are not separately accounted for, the costs associated with the three primary missions is classified as academic support and the remainder is institutional support), space management, employee personnel and records, logistical activities that provide procurement, storerooms, printing, activities concerned with community and alumni relations, including development and fund raising and other activities that provide university-wide support.

The administration, supervision, operation, maintenance, preservation and protection of UTSA's physical plant. Includes janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; landscape and grounds maintenance; utilities; security and safety; hazardous waste disposal; property, liability, and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving.

Scholarships and fellowships. Includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

State Appropriated Limitations

Allowable Expenditures	Preferred Expenditures
Advertisements - note restrictions	Full-time salaries
Auditing services approved by Sarbanes-Oxley Act	
Awards (for longevity & retirement) - employee not to exceed \$100	
Books and reference materials	
Chemicals and gases	
Consumables - office, instructional, research	
Equipment	
Furniture	
IT hardware/software/services	
Legal services approved by AG	
License fees related to function and UTD receives benefit	
Maintenance/repair of equipment	
Memberships (must be approved by CFO)	
Periodicals and subscriptions	
Postage and shipping charges	

State Appropriated Limitations

Allowable Expenditures	Preferred Expenditures
Professional services	
Purchase from on-campus service center to fulfill statutory duties	
Registration fees (conference)	
Speaker fees	
Telephone equipment and services	
Temporary services	
Training/education related to current/prospective duties	
Travel - official (in accordance with State Travel Guidelines)	
Utilities (E&G)	

Non-Allowable Expenditures

Advance payment for goods/services not yet received

Alcohol

Auxiliary operations (athletics, student housing, facilities mgt etc.)

Donations and contributions

Drug or Polygraph Testing

Flowers, floral arrangements, or plants (live or artificial) except for education or research

Food and entertainment, including bottled water

Gifts, gift cards and gift certificates

Goods and services for personal use

Lease of private facilities for meetings/conferences/exams if state facilities adequate

Lobbyist or political activities

Membership in organizations that hire lobbyists

Moving expenses for new employee

Participant payments

Penalties and fines, settlements and judgments

Non-Allowable Expenditures

Public relations agencies

Publicizing/directing attention to officers or employees

Travel -- non-employees (including students), international travel, or travel overages

Designated Limitations

Non-Allowable Expenditures

Alcohol unless approved for official university events

Items for resale

Prospective employee travel expenses unless travel is related to an official interview or recruitment process

Apartment rental expenses

Designated Tuition Limitations

Non-Allowable Expenditures	Budget Office approval required
Alcohol	Food and entertainment expenses
Items for resale	
Prospective employee travel expenses unless travel is related to an official interview or recruitment process	
Apartment rental expenses	

Indirect Cost Limitations (Education Code sec. 145.001)

Allowable Expenditures	Non-Allowable Expenditures
Engaging in research programs of critical interest to the general welfare of the citizens of this state	Food and entertainment expenses
Pre-grant feasibility studies	Renovation costs unless related to a research related space
Preparing competitive proposals for sponsored programs	Visa/immigration application or filing fees
Providing carry-over funding for research teams to provide continuity between externally funded projects	
Purchasing capital equipment directly related to expanding the research capability of the institution	
Supporting new researchers pending external funding	
Research or project administrative costs	
Projects encouraging further research	

Research Limitations (Education Code section 62.149)

Allowable Expenditures	Non-Allowable Expenditures
Research related equipment and library materials	Advance payment for goods/services not yet received
Research related Faculty support and salaries	Alcohol
Research related Graduate stipends	Auxiliary operations (athletics, student housing, facilities mgt etc.)
Supporting research, including undergraduate research	Donations and contributions
	Drug or Polygraph Testing
	Flowers, floral arrangements, or plants (live or artificial) except for education or research
	Food and entertainment, including bottled water
	Gifts, gift cards and gift certificates
	Goods and services for personal use
	Lease of private facilities for meetings/conferences/exams if state facilities adequate
	Lobbyist or political activities
	Membership in organizations that hire lobbyists
	Moving expenses for new employee
	Participant payments
	Penalties and fines, settlements and judgments

Research Limitations (Education Code section 62.149)

Allowable Expenditures

Non-Allowable Expenditures

Public relations agencies

Publicizing/directing attention to officers or employees

Travel -- non-employees (including students), international travel, or travel overages