

Texas A&M University-Kingsville  
Expenditure Guideline Matrix

Note: This document serves as a general guideline to assist in voucher preparation. It does not constitute an official audit or compliance document. All disbursements and charges to Texas A&M University-Kingsville sources of funds remain subject to fiscal audit and compliance.

Expense Type	Object Code	E&G Account State (1xxxx)	Student Fee Accts Local (includes USF funds) (216000-269999) (310000-319999)	IDC Account (all expenses should be research related) (209500-20999)	Local Accounts (all others) (200000-215999) (320000-399999)	Restricted Accounts (non-grant) (4xxxx) (5xxxx) (6xxxx)
				(27xxxx) (28xxxx)		
Airfare - business class fare	n/a	no	no	no	no	no
Airfare - economy class	3011 / 3111	yes	yes	yes	yes	yes
Alcoholic beverages- business meals	6341	no	no	no	yes <sup>a</sup>	yes <sup>b</sup>
Alcoholic beverages (in travel status)	n/a	no	no	no	no	no
Alumni / industry liaison activities	n/a	no	no	no	no	no
Athletic event tickets (official events)	6335	no	no	no	yes	yes
Business cards	5616	yes	yes	yes	yes	yes
Business meals - non university employees	6340	no	yes	yes	yes	yes
Business meals - only university employees in attendance	6339	no	yes	yes	yes	yes
Catering Services	6338	no	yes	yes	yes	yes
Cellular phones / communication allowance	1940	no	yes	no	yes	yes
Consultants - external	5350	no	yes	yes	yes	yes
Consultants - internal	5350	no	yes	yes	yes	yes
Contracted professional services	5670	yes	yes	yes	yes	yes
Contributions, donations	n/a	no	no	no	no	no
Conference registration fees	5215	yes	yes	yes	yes	yes
Equipment - computers	5760	yes	yes	yes	yes	yes
Equipment - (Medical & Lab)	5751	yes	yes	yes	yes	yes
Equipment - other	5750	yes	yes	yes	yes	yes
Employee awards - gift card or other cash equivalent	5240	no	no	no	yes <sup>d</sup>	yes <sup>d</sup>
Employee certification / licensure	5230	yes	yes	yes	yes	yes
Employee Uniforms: clothing	5755	yes	yes	yes	yes	yes
Fellowships (non-employees)	5910	no	yes	yes	yes	yes
Flowers , floral arrangements, decorative plants, live indoor plants (florist)	5670	no	no	no	yes	yes
Food not used for research.	6339	no	no <sup>l</sup>	no	yes	yes
Food or alcohol products actually used in a research project; e.g. study on the effects of alcohol in the body.	4050	yes	yes	yes	yes	yes
Foreign travel (staff & faculty)	3310	no	yes <sup>h</sup>	yes <sup>h</sup>	yes <sup>h</sup>	yes <sup>h</sup>
Gifts and awards	5240	yes <sup>c</sup>	yes <sup>c</sup>	yes <sup>c</sup>	yes <sup>c</sup>	yes <sup>c</sup>
Lobbying	n/a	no	no	no	no	no
Memberships	5211 / 5212 / 5213	yes	yes	yes	yes	yes
Moving expenses (research staff / staff/ grad assistants - new hires)	1925	no	yes <sup>e</sup>	yes <sup>e</sup>	yes <sup>e</sup>	yes <sup>e</sup>
Moving Expenses (faculty - new hires)	1925	no	yes <sup>e</sup>	yes <sup>e</sup>	yes <sup>e</sup>	yes <sup>e</sup>
Notary fees	5225	no	yes <sup>f</sup>	yes <sup>f</sup>	yes <sup>f</sup>	yes <sup>f</sup>
Parking fees - employees	n/a	no	no	no	no	no
Participant support stipends & costs (Teachers)	6034	no	no	yes	yes	yes
Participant support stipends & costs (Students)	6383	no	no	yes	yes	yes
Personalized gifts / awards for participants - official events	6335	no	no	no	yes	yes
Professional licensing fees	5230	yes	yes	yes	yes	yes
Professional organization membership dues	5211	yes	yes	yes	yes	yes
Prompt pay interest	6230	yes	yes	yes	yes	yes <sup>i</sup>
Prospective employee travel / recruiting expenses	3210	yes	yes	yes	yes	yes
Purchase of table for non-university function e.g. chamber of commerce luncheon	6335	no	no	no	yes	yes

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				(27xxxx) (28xxxx)		
Purchase of table for university function or function at which university is honored or directly receiving benefit	6335	no	no	no	yes <sup>j</sup>	yes <sup>j</sup>
Renovation, capital improvements		no	yes	yes	yes	yes
Reimbursing students / non-employees	6335	no	yes	yes	yes	yes
Retiree recognition awards	5240	no	no	no	yes <sup>d</sup>	yes <sup>d</sup>
Recruitment of students	3415	no	yes	yes	yes	yes
Recruitment of faculty and staff	3210	no	yes	yes	yes	yes
Salary / wage / fringe		yes	yes	yes	yes	yes
Sales tax - state of Texas (hotel)	n/a	no	no	no	no	no
Sales tax -state of Texas (business meals on T-Card)	6340	no	no	no	no	no
Sales tax -state of Texas (meals on T-Card in travel status)	3025 / 3125	no	yes	yes	yes	yes
Speaking fees	5453 / 5460	yes <sup>d</sup>	yes <sup>d</sup>	yes <sup>d</sup>	yes <sup>d</sup>	yes <sup>d</sup>
Social club dues (official use only)	5212	no	no	no	yes	no
Student group travel	3410	no	yes	yes	yes	yes
Subscriptions and software licenses	4025 / 5761	yes	yes	yes	yes	yes
Supplies - general purpose	4010	yes	yes	yes	yes	yes <sup>b</sup>
Supplies - research program specific	4012	yes	yes	yes	yes	yes
Tips - gratuity automatically added on receipt by establishment (Mandatory) in travel status	3025 / 3125	no	yes <sup>g</sup>	yes <sup>g</sup>	yes <sup>g</sup>	yes <sup>g</sup>
Tips - manually written in on receipt (voluntary) in travel status	3025 / 3125	no	yes <sup>g</sup>	yes <sup>g</sup>	yes <sup>g</sup>	yes <sup>g</sup>
Tips - gratuity automatically added on receipt by establishment (mandatory) - business meal	6335	no	yes <sup>g</sup>	yes <sup>g</sup>	yes <sup>g</sup>	yes <sup>g</sup>
Tips - manually written in on receipt (voluntary) - business meal	6335	no	yes <sup>g</sup>	yes <sup>g</sup>	yes <sup>g</sup>	yes <sup>g</sup>
Travel overages	3031 / 3131	no	yes <sup>k</sup>	yes <sup>k</sup>	yes <sup>k</sup>	yes <sup>k</sup>
Visa fees						
H-1B fraud prevention fee (\$500) - required	5245	yes	yes	yes	yes	yes
Form I-129 petition for nonimmigrant worker (\$185)	5245	yes	yes	yes	yes	yes
Form I-907 premium processing fee (\$1,000)	5245	yes	yes	yes	yes	yes

<sup>a</sup> Athletic accounts **cannot** be used to purchase alcohol or alcoholic beverages regardless of the fund source.

<sup>b</sup> Accounts funded with grants **cannot** be used to purchase alcohol, memberships and certain office supplies. Contact Grants.

<sup>c</sup> \$100 ceiling on accounts funded with E&G. Contact Payroll if A&M System employee.

<sup>d</sup> Contact Payroll taxable event

<sup>e</sup> Process all payments through payroll.

<sup>f</sup> Pay only the notary fee not the bond.

<sup>g</sup> On tips \$2.00 or 15% is allowable. Certain reimbursements on Restricted/Grant accounts will not be allowed unless approved by grant sponsor.

<sup>h</sup> Foreign travel are not allowed on accounts funded with E&G or certain grants. All foreign travel must be approved by the President's Office 30 days prior to day of travel.

<sup>i</sup> Prompt payment not allowed on grant accounts.

<sup>j</sup> President's Legacy Ball - only tickets for non-employees may be purchased.

<sup>k</sup> Overages only on lodging is allowable if approved by the department. Overage must meet one of the travel exceptions stated by the State of Texas Comptroller. Certain reimbursements on Grant accounts will not be allowed unless approved by grant sponsor.

<sup>l</sup> Might be exceptions, contact Finance Department