

Guidelines - Library, Equipment, Repair and Rehabilitation (LERR) Funds

These guidelines apply to all LERR programs.

All funds awarded through these programs must be expended within 36 months of the award date. Encumbrances will not hold the award balance upon expiration. Long lead-time purchases should be made in time to be fully received and paid for prior to the expiration date of the award. All funds not expended by the expiration date will be lapsed and returned to UT System for reallocation. Clear, itemized documentation must be attached to all requisitions associated with these programs.

LERR awards are usually made specifically for library and equipment purchases or repair and rehabilitation projects to specific areas or buildings. Expenditures must be made for the UT System Board-approved purpose of the award.

Allowable Costs

Major repair and rehabilitation of buildings or other permanent improvements

- May include repairs to roofs or building facades and infrastructure improvements

Acquiring capital equipment having a useful life of more than one year and library books and materials

- Equipment cost may include all cost necessary to place the item into service including:
 - Attachments and accessories
 - Installation and delivery costs
 - In-transit insurance, taxes and duty costs

The following list summarizes the allowable expenditures for these limited purpose funds.

Account	Description	Account	Description	Account	Description
63016	FURN/EQT N/CAP-INV	66006	MAINT/REP GRNDS/LAND	84003	CAMPUS LIGHTING
63017	COMPU PTS N/CAP-INV	82001	LAND PURCHASED	84004	OTHER SITE IMPRMNTS
63018	CONSTRUC GRNDS/LAND	82002	BUILDINGS CONSTRUCTED	84005	ROADS
63021	PUR COMP SFTWR N/INV	82003	OTHER GRNDS IMPRMNTS	84006	UTILITIES
63026	C E - FAX MACHINES	82004	CONSTRUCT IN PROGRES	85001	LANDSCAPING
63027	C E - AUDIO VISUALS	82005	EQUIP FABRICATION	86001	COMPUTER SOFTWARE
63028	C E - FIREARMS	82007	INFRASTR IMPRMTS	86002	TELECOM EQUIPMENT
63029	C E - COMPUTERS	82008	COMPUTER EQUIPMENT	87001	LIB BOOKS/PERIODICAL
63030	C E - CELLULAR PHONE	82009	CAPITAL LEASE CONVERSION	87002	PHILATELIC COLLECT N
66001	MAIN/REPR FURN/EQUIP	82010	EQUIPMENT	87003	WORKS OF ART
66002	MAIN/REP COMPU SFTWR	82012	MOTOR-VEHICLES OTHER	87004	AEROSPACE COLLECTION
66003	MAINT/REPR BLDGS	83002	LEASEHOLD IMPROVMNTS	87005	GILD COLLECTION
66004	MAINT/REP COMPU EQPT	84001	PARKING&SRVCE DRIVES	87006	LIBRARY COLLECTIONS
66005	MAINT/REP RDS & HIWY	84002	OUTDOOR ATHLTC FACLT	87007	HOLOCAUST COLLECTION

Unallowable Costs

The list below is intended to provide guidance and is not all inclusive.

- Salaries, wages and fringe benefits
- Warranties or service agreements
- Medical, laboratory and office supplies including protective cases
- Software and software licenses not owned by the University including term licenses or licenses requiring periodic renewal
- Operating costs such as maintenance, training, travel or communications costs