

EXPENDITURE GUIDELINES

EXPENDITURE DESCRIPTION	FUNDING SOURCE						
	State Funds		Aux & Local Funds				
	E & G	DSRT	True Aux	Con**	SG	Ath	Other
Travel and Travel Related Expenses:							
Travel cost for holiday activities*	No	No	No	No	No	No	No
Travel cost to community banquets*	No	No	No	No	Yes	No	No
Employee Candidates	Yes	Yes	Yes	No	Yes	Yes	No
Student candidate for an academic program*	No	No	No	No	No	No	No
Student Travel expenses	No	No	No	No	Yes*	Yes*	Yes*
Hotels & Lodging taxes-In status travel (including out-of-state sales tax)	Yes	Yes	Yes	No*	Yes	Yes	No
Car Rentals	Yes	Yes	Yes	No*	Yes	Yes	Yes*
Employee Vehicle Mileage	Yes	Yes	Yes	No*	Yes	Yes	Yes*
Meals at the standard per diem rates	Yes	Yes	Yes	No*	Yes	Yes	Yes*
Gratuities for meals in travel status	No	No	No	No*	Yes*	Yes*	Yes*

* For official business of the University, authorized travelers in Travel Status may be reimbursed in accordance with FS 112.061 from all funds except from Concession Funds. Student’s who are candidates for admission to the University are generally required to pay their own travel to and from the University. While student travel is not authorized from any University Fund except Student Government, where travel is authorized by SG, students may be reimbursed for travel expense. Travel items included in the “Other” column would relate to Study Abroad activities and other areas where travel may be appropriate for students. Students may from time to time represent the University in an official capacity and may be authorized for those business activities.

Travel expenses to and from Receptions, Celebrations, Banquets, and Holiday events, while are deemed appropriate for morale and to honor cultural traditions, are generally not seen as business related expenses.

RECRUITMENT SEARCH/SCREENING ACTIVITIES

For Non-travel Status activities:

Advertising, printing, postage	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Meals for committee members	No	Yes*	No	Yes	Yes	Yes	Yes*

Entertaining Visitors:

Meals for employment candidate	No*	No*	No*	Yes*	Yes*	Yes*	No
Meals for candidate’s spouse	No*	No*	No*	Yes	No*	No	No
Gratuities for Meals	No	No	No	Yes	Yes	Yes	No
Taxes on meals	No	No	No	Yes*	Yes*	No	No

* Meals are only reimbursed for individuals in approved travel status and only per diem allowances are provided. Certain entertainment expenses are appropriate for certain circumstances and if meals are allowable, taxes and gratuities may also be claimed. However, these expenses are allowable for Concession Funds and certain other funds were appropriate, but are generally limited to actual tax from the original charge plus 15% gratuity. Itemized receipts are required.

*Meals for DSRT committee meetings, should have a prior approval and be authorized by the grant. Candidates are generally allowed a per diem for meals as part of approved travel. However, meals provided by a University official in the course of the interview process may be paid from Concessions provided the meal is not included in the candidates travel reimbursement. Meals for Candidate Spouses may be paid from Concession Funds or from the Foundation.

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COMMENCEMENT

Catering	No	No	No	Yes*	Yes*	No	Yes*
Rental of space	Yes	Yes	Yes*	Yes*	Yes*	Yes*	Yes*
Printing, supplies and related costs	Yes	Yes	Yes*	Yes*	Yes*	Yes*	Yes*

*Commencements are a vital part of the mission for the University. While catering may not be paid from State funds, Concession and Foundation Funds may be used to support this part of this activity. Space rental for conference rooms and other general expense such as printing and mailing associated with the commencement activities are allowable as noted. Individual lodging rooms may not be paid for overnight stays, unless it is for an authorized traveler from outside the general headquarters. The same criteria would apply for functions such as graduation and convocations that are also an integral part of the University environment.

STAFF DEVELOPMENT

Catering	No	No*	No*	Yes	Yes	No*	Yes*
Rental of on-campus space	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Travel costs	Yes	Yes	Yes	No	Yes	Yes	Yes*

* Catering for staff development may not be paid from E & G and generally not from Auxiliary or Sponsored Research Funds except where fees are collected or where specifically authorized by a grant in meeting the grant requirements. Rental of space for conference rooms is an allowable expense for all funds for this activity. Individual lodging rooms may not be paid for overnight stays, unless it is for an authorized traveler from outside the general headquarters. Travel expenses related for staff retreats may be allowed in accordance with FS 112.061, except from Concession Funds.

STAFF RETREATS

Catering	No	No*	No*	Yes	Yes	No	Yes*
Rental of space	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Travel costs	Yes	Yes	Yes	No	Yes	Yes	Yes*

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EQUIPMENT PURCHASED FOR OFFICIAL USE

Refrigerators	No*	No*	No*	No	Yes*	No*	No
Stoves, microwave/toaster ovens	No*	No*	No*	No	Yes*	No*	No
Fans	No*	No*	No*	No	Yes*	No*	No
Portable heaters	No*	No*	No*	No	Yes*	No*	No
Coffeemakers, servers	No*	No*	No*	No	Yes*	No*	No

* If these items are purchased as a result of a course requirement for classroom activities as they may be required in some Biology classes, these items may be approved from State funds with the appropriate justification. Student Government should provide specific authorization from the SG Senate as documentation for these purchases in accordance with SG bylaws.

** All items in the column heading "Con" designated for Concession Funds, must be documented by noting the nature of the event, character of the group, including lists of participants, and how the event benefits higher education and the mission of the University of North Florida.

In many of the situations where No may indicate that certain items should not be purchased or approved from certain funding sources, there may be opportunities to cover these items from the University Foundation. In considering what items that should appropriately be paid from either the Foundation or the Concession Funds, departmental staff should consider the appropriateness of the purchase and whether it can be purchased from a State funding source. Foundation and Concession funds are generally much more lenient in terms of the type of items that may be purchased compared to those of the State funding sources which are more restrictive. For example: where you know that you are needing catering or food purchase for an event, you should try to conserve Foundation and Concession Funds to use for those items because food purchases are generally not allowable from State funds. As another example, departments shouldn't purchase general office supplies from a Concession Fund because those items can be purchased from State funds.