

EXPENDITURE GUIDELINES

Fund Code Group: 150000-159999 FUNDING SOURCE – Other Local Funds

This fund source primarily consists of Revenues collected from various activities on campus such as Summer Camps, Child Development, Student Health Services, Fine Arts Center, Global MBA Program, Medical Compliance, and Graduate Studies and others. This fund group includes the account range for Concession Funds that is broken out in separate guidelines. Some organizations are also fund through fees collected as part of fees collected from students during registration, such as Student Health Services. The source of revenue is considered to be a local fund in that funds are generated either internally or from outside revenue sources. These activities are an integral part of the University usually of and closely related to the mission of the University and are generally in direct support of students and activities connected to student life.

This fund has a greater autonomy for use by the University to enhance University activities not normally allowed to be covered under more traditional funding sources. Expenditures under this fund must provide a direct bona fide benefit to the mission of the University of North Florida and our operations, State and to Higher Education in General. In addition, there may be other restrictions unique to the specific organization activities such as Student Health Services or others that are partially or fully funded by SG. Fund from this source are governed by the general guidelines for reporting revenue and expenditures as outlined by the Statutes of the State of Florida, the Florida Administrative Code, Policy and Procedures adopted by the Florida Board of Governors, University Board of Trustees directives and University policy and procedures.

The following list is provided with the intent of offering some general guidelines to the University Community in our daily operations. It is not intended to be a complete list but to provide insight into the general nature of certain types of expenditures. In many of the situations were a “No” may indicate that certain items are not to be or should not be purchased or approved from this funding source, there may be opportunities to cover these items from other University sources or from the University Foundation. In considering what items that should appropriately be paid from Local Funds, departmental staff should consider the appropriateness of the purchase and the intended use in support of the departments operations and the Greater Mission of the University. We should be prudent of our expenditure of these funds to be good stewarded of our University’s resources.

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<u>EXPENDITURE DESCRIPTION</u>	<u>Allowable - Yes / No</u>
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Accessories/Decorative Items:

Desk accessories (pen/clock set, etc.)	No
Clocks, pictures, globes, potted plants, etc.	No
Logo supplies (1)	Conditional

(1) Depending on the fund source it may be appropriate to the specific fund source, where it can be determined to be necessary to identify the department in promotional items.

Food and Beverages Purchases:

Alcoholic Beverages	No
Catering (1)	No
Refreshments for Institutional meetings and seminars (1)	No
Refreshments for staff meetings	No

(1) Depending on the fund source, it may be appropriate to the specific fund source, where it can be determined to be necessary and planned from the fees collected. Specific fees must have been collected to cover the costs where this is approved, i.e.: The Week of Welcome or the Global MBA Program. Budgets would need to be provided and approved.

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Plaques/Awards for Satisfactory Service:

Retirement (\$50 or less through Human Resources) (1)	Yes
Longevity – for 5 year increments (\$50 or less through Human Resources) (1)	Yes
Departmental Sponsored Awards (2)	Yes
The Excellence Awards Program	No

(1) *It is not recommended to use Concession Funds for Retirement or Longevity awards since these items may be paid from other State funding sources within the guidelines noted. However, these awards must be part of a sanctioned HR recognition activity for University employees.*

(2) *Where departmental recognition awards such as the Spirit Awards are presented to staff such as at year end celebrations held by SG, local funds that provide for it may be used in support of the recognition and where fees are collected. However, not all funds are available for this purpose.*

Promotional Items (Logo Items)

Mugs, pens, bags, folders (1)	Yes
Tee-shirts / Clothing items (2)	Yes
Other Logo items (1)	Yes

(1) *Allowable for the promotion of the University, but may not be for individual employee or departmental benefit.*

(2) *Clothing items may be purchased by certain fund sources where identification of employees as UNF staff or other staffing identification is essential to the work being performed, but may not be for individual employee benefit. Tee-Shirts may be purchased from SG funding sources subject to SG approval.*

Public Relations and other Misc. Items (1)

University Departmental Business Cards	No
Congratulatory/Condolence Telegrams	No
Flower arrangements (cut flowers, including bereavements)	No
Holiday greeting cards including the purchase/printing/postage	No
Rental space for University Celebrations, including seasonal holidays	No
Invitations for Official University functions such as meetings, conferences, or training activities	Yes

(1) *These items may be purchased as recognition to non-University individuals, but may not be for individual employee benefit.*

Travel and Travel Related Expenses (1)

Travel cost for employees or other approved travelers on Official University	Yes
Business Activities-TAR Required	Yes
Interviewing Candidates	Yes
Hotel Lodging while in official travel status	Yes
Sales and Lodging Taxes for Hotels & Lodging while in travel status	Yes
Meals at the state or federal per diem rates as appropriate	Yes
Car Rentals, including gas for rental	Yes
Employee Vehicle Mileage,	
Employee should keep a mileage log if claiming more than map mileage	Yes
Gas for State owned vehicles	Yes
Gas for personal vehicles	No
Travel cost for holiday activities (2)	No
Travel cost to community banquets (2)	No
Student candidate for an Academic program	No
Student Travel expenses (3)	Yes
Gratuities for meals in travel status	No

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Allowable - Yes / No

- (1) Travel costs for official business of the University is an authorized expense. Travel expenses are considered an allowable expense where the specific University funding sources provides a budget. For information regarding expenses related to candidate travel, please also see the section below related to entertaining visitors.
- (2) Travel expenses to and from Receptions, Celebrations, Banquets, and Holiday events, while are deemed to increase morale, and to honor cultural traditions, these activities are not deemed to be business related expenses and would not be allowable from any fund.
- (3) Student travel related to student activity is allowable within the confines of SG only. Student travel would require a TAR from SG unless they are on Official Business of the University in which case a University department would need to approve the TAR based on the business justification.

EMPLOYEE RECRUITMENT and SEARCH SCREENING ACTIVITIES

For Non-travel Status activities:

Advertising, printing, postage	Yes	
Meals for committee members		No

Entertaining Visitors:

Meals for employment candidate (1)	Yes	
Meals for employment candidate spouse (2)		No
Gratuities for Meals (3)		No
Taxes on meals (4)	Yes	

- (1) (2) Please also see "Catering" above for additional information regarding meals. Meals are only reimbursed for individuals in approved travel status and as such may be paid from any fund other than Concession Funds with an approved travel reimbursement. However, where departments provide an entertainment expense to cover meals for candidates during interviews staff may be reimbursed from Concession Funds or from the Foundation with detailed receipts and according to the procedures established for Concession Fund expenditures. These meal activities may include University staff in the normal course of the interview process. Meals for Candidate Spouses may also be paid from Concession Funds or from the Foundation. Where Candidates are provided a meal as a result of this activity, the general per diem allowance for the particular meal must be deducted from the candidates travel reimbursement voucher if reimbursement is provided as part of approved travel. Please remember that alcoholic beverages may not be paid for from any University Funds and that detailed table receipts must be provided to validate charges for the University Concession Fund.
- (3) Gratuities are generally considered a personal preference and not allowable since services are generally provided to the individual. However, tips are allowable from Concession Funds provided they are reasonable and do not exceed an acceptable standard of gratuities of 15% to 18%.
- (4) Taxes, when paid individually may be reimbursed. Taxes may not be paid with a P-Card.

COMMENCEMENT & GRADUATION (1)

Catering or other food purchases	NA
Rental of space	NA
Printing, supplies and related costs	NA
Travel Costs	NA

- (1) Commencements and graduations exercises are vital to the mission of the University and expenditures related to these activities are generally considered appropriate for Concession Funds. However, while these expenses may be paid from Concessions Funds, care should be exercised when considering expenses for these activities. Space rental, as well as printing costs related to this activity may be more appropriately charged to General Revenue (E & G) than to Concession Funds. Travel may not be paid from State funds other than as provided under other expenditure purposes according to the appropriate rules and procedures in these guidelines and may not be paid from Concession Funds.

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EXPENDITURE DESCRIPTION **Allowable - Yes / No**

STAFF DEVELOPMENT & STAFF RETREATS

Catering (1)		No
Rental of on-campus space	Yes	
Travel costs (2)	Yes	

- (1) *Catering for staff development may be paid from Concession Funds or Foundation Funds.*
(2) *Travel expenses may not be paid from a Concession Fund. Travel related for staff development may be allowed from other University funds in accordance with FS 112.06.*

EQUIPMENT PURCHASED FOR OFFICIAL USE

Computers and other office equipment used in the normal operating of the Department	Yes	
Refrigerators, Stoves, Microwave or Toaster ovens (1)		No
Fans (1)		No
Portable heaters (1)		No
Coffeemakers, Servers (1)		No

- (1) *These items are considered personal conveniences and with the exception of coffeemakers, are not allowed at the University because of safety and energy concerns.*