

EXPENDITURE GUIDELINES

Fund Code Group: 349000-349999

FUNDING SOURCE - State Funds classified as: Intercollegiate Athletics

This fund source primarily consists of Revenues from student fees collected during the registration process each semester and may include revenues collected from outside sources associated with the University's athletic programs. Funding for Athletics is considered to be a local fund source. Athletic programs are an integral and vital part of the University and provide opportunities for students to participate in various athletic sports typically found on a University campus. These programs promote school spirit and fellowship for our students as well as the greater University community in addition to providing institution recognition on a State or National level.

This fund has a greater autonomy for use by the University to enhance University athletic program activities that would not normally be allowed from other funding sources at the University. Activities funded from this fund 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, University policy and procedures, and the NCAA (the National Collegiate Athletic Association).

Athletic Funds are held within the general category of funds classified as "Auxiliary Funds", and while we have a greater autonomy in our use of these funds, it is important to understand that Athletics programs have different considerations than other Auxiliary Funds. For instance, while we adhere to state guidelines for all aspects of travel including the allowable per diem rates for Athletics, where Team Travel is involved, we need to alter procedures to accommodate the special needs of coaches and student team members based on each team sport and its intended purpose. Recruiting practices and associated expenditure guidelines will also differ for Intercollegiate Athletics based on established University policy and procedures. In determining University procedures many factors are taken into consideration including the requirements of the NCAA rules and regulations.

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 where 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 Athletics Funds, departmental staff should consider the appropriateness of the purchase and the intended use in support of the departments operations, the student athletes, 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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EXPENDITURE DESCRIPTION

Allowable

Yes No

Accessories/Decorative Items:

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

Food and Beverages Purchases:

| | |
|--|----|
| Alcoholic Beverages | No |
| Catering—With Prior Approval of ORSP and provided with the grant | No |
| Refreshments for Institutional meetings and seminars | No |
| Refreshments for staff meetings | No |

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 ⁽³⁾ | No |

- (1) *Athletic Funds may be used to support Retirement or Longevity awards provided these awards are part of a sanctioned HR recognition activity for University employees.*
- (2) *Where departmental recognition awards such as the Year End Athletic Awards are presented to students in recognition of the student's athletic achievement, Athletic funds may be used to support awards. However, awards for departmental staff or other employee's is not an approved expenditure.*
- (3) *These awards are currently only fund from University Concession Funds. As part of the coordinated effort by the President's initiative, the Recognition & Rewards Committee, and the Office of Human Resources, qualified University employees may be nominated for awards and receive special recognition based on their contributions in fulfilling the University's commitment to excellence, focus, relevance and accountability.*

Promotional Items (Logo Items)

| | |
|--|-----|
| Mugs, pens, bags, folders ⁽¹⁾ | Yes |
| Tee-shirts / Clothing items ⁽¹⁾ | Yes |

- (1) *Allowable for the promotion of the University, but may not be for individual employee benefit or standard office operations. Clothing items may be purchased by Athletic Funds for team members or team activities where identification of employees as a coach or athletic staff member is essential to the work being performed or for team recognition, but may not be for individual employee benefit.*

Public Relations and other Misc. Items

| | |
|---|-----|
| University Departmental Business Cards | Yes |
| 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 |
| Desk accessories (pen/clock set, etc.) | No |
| Clocks, pictures, globes, potted plants, etc. | No |

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| <u>EXPENDITURE DESCRIPTION</u> | <u>Allowable</u> | |
|---|------------------|-----------|
| | <u>Yes</u> | <u>No</u> |
| Logo supplies ⁽¹⁾ | Yes | |
| <i>(1) These items may be purchased as recognition to non-University individuals, but may not be for individual employee benefit.</i> | | |
| <u>Travel and Travel Related Expenses</u> ⁽¹⁾ | | |
| Travel cost for employees or other approved travelers on Official University 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 ⁽²⁾ | Yes | |
| Meals at the state or federal per diem rates as appropriate | Yes | |
| Car Rentals, including gas for rental | Yes | |
| Employee Vehicle Mileage, (A mileage log should be kept if claiming more than map mileage) | -- | |
| Gas for State owned vehicles | Yes | |
| Gas for personal vehicles | | No |
| Travel cost for holiday activities ⁽³⁾ | | No |
| Travel cost to community banquets ⁽³⁾ | | No |
| Student candidate for an Academic program ⁽⁴⁾ | Yes | |
| Student Travel expenses | Yes | |
| Gratuities for meals in travel status ⁽⁵⁾ | Yes | |

(1) Travel costs for official business of the University and athletic programs are authorized expenses within general guidelines.

(2) Applies for lodging paid with a personal credit card. Taxes are not allowed if paid with a University P-Card.

(3) 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.

(4) Travel associated with student athlete recruitment is allowable and is handled in accordance with acceptable NCAA rules and University policy.

(5) Where group meals associated with team activity or student athlete recruitment is provided, a gratuity may be paid within the standard guidelines of 15 % to 18%.

RECRUITMENT SEARCH/SCREENING ACTIVITIES

For Non-travel Status activities:

| | |
|--|-----|
| Advertising, printing, postage | Yes |
| Meals for committee members ⁽¹⁾ | Yes |

Entertaining Visitors:

| | |
|---|-----|
| Meals for employment candidate ⁽¹⁾ | Yes |
| Meals for candidate's spouse ⁽¹⁾ | No |
| Gratuities for Meals ⁽²⁾ | Yes |
| Taxes on meals ⁽³⁾ | Yes |

(1) Please also see "Travel and Related Expenses" and "Catering" above for additional information regarding meals. Meals are only reimbursed for individuals in approved travel status. However, entertainment expenses for meals for student athlete candidates may be paid from Athletic Funds or from the Foundation with detailed receipts and according to the procedures established for these funds.

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Allowable

Yes No

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 be valid charges for the University Concession Fund.

- (2) 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%.
- (3) Taxes, when paid individually may be reimbursed. Taxes may not be paid with a P-Card

COMMENCEMENT & GRADUATION ⁽¹⁾

| | | |
|--------------------------------------|--|-----|
| Catering | | N/A |
| Rental of space | | N/A |
| Printing, supplies and related costs | | N/A |
| Travel costs | | N/A |

- (1) Commencements and graduations exercises while are vital to the mission of the University these and expenditures would not be related to these activities within Athletics.

STAFF DEVELOPMENT & STAFF RETREATS

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

- (1) Rental of space for conference rooms is an allowable expense for Athletic Funds.
- (2) Travel expenses for staff development and training may be paid from Athletic 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.