

EXPENDITURE GUIDELINES

Fund Code Group: 300000 to 399999 (excluding Athletics)

FUNDING SOURCE - State Funds classified as: Auxiliary Funds

This fund source primarily consists of Revenues collected from various activities on campus. Auxiliary funding 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 in direct support of and closely related to the mission of the University.

This fund includes such areas as ID Card Office, Parking Services, Ticket Box Office, Duplicating Services, Aquatics Center, and many others. This fund has a greater autonomy for use by the University to enhance University activities not normally allowed to be covered under other 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. 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 and University policy and procedures.

While we have a greater autonomy in our use of Auxiliary funds, it is important to understand that all Auxiliary's are not treated the same, in that the purpose of each Auxiliary is established differently and we must temper our procedures to accommodate each individual Auxiliary according to its intended purpose. For example: Auxiliaries that collect funds from registrant/attendees may be allowed to have certain expenditures that another auxiliary may not be authorized to have because it may have a different mission. Accordingly, Continuing Education or the University Center may be allowed to providing catering to attendees that Parking Services or Duplicating Services may not be authorized to do.

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 Auxiliary 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.

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 Division VP (1)	Yes
Refreshments for Institutional meetings and seminars (1)	Yes
Refreshments for staff meetings (1)	Yes

(1) May be approved for the benefit of University and Employees morale for events such as Holidays or to provide special recognition.

EXPENDITURE GUIDELINES

Fund Code Group: 300000 to 399999 (excluding Athletics)

FUNDING SOURCE - State Funds classified as: Auxiliary Funds

EXPENDITURE DESCRIPTION **Allowable - Yes / 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) *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 employees for “Service Beyond the Call of Duty” or for Exemplary Service to the University community, Auxiliary Funds may be used in support of the recognition.*
- (3) *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 (2)	Yes	
Other Logo items (1)		No

- (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 Concession where identification of employees as UNF staff is essential to the work being performed, but may not be for individual employee benefit.*

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	
Desk accessories (pen/clock set, etc.)	Yes	
Clocks, pictures, globes, potted plants, etc.	Yes	
Logo supplies	Yes	

- (1) *If allowable, these items may be purchased as recognition to non-University individuals to promote the University such as to special guest or speakers at commencements, etc, provided they are planned budgeted items previously approved. These items may not be purchased for employees or staff members or departmental use.*

COMMENCEMENT & GRADUATION (1)

Catering or other food purchases		No
Rental of space	Yes	
Printing, supplies and related costs	Yes	
Travel Costs	Yes	

- (1) *Commencements and graduations exercises are vital to the mission of the University and expenditures related to these activities would be generally considered appropriate for certain Auxiliary Funds, it may not be appropriate for every Auxiliary. However, while these expenses may be paid from an Auxiliary Fund, 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 Auxiliary Funds. Travel may be paid from State funds as provided under Section 112.061 of the Florida Statutes and according to the appropriate rules and procedures in these guidelines.*

EXPENDITURE GUIDELINES

Fund Code Group: 300000 to 399999 (excluding Athletics)

FUNDING SOURCE - State Funds classified as: Auxiliary Funds

EXPENDITURE DESCRIPTION **Allowable - Yes / No**

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		No
Gratuities for meals in travel status		No

- (1) Because travel costs for official business of the University is an authorized expense for almost all University Funding sources, costs related to travel from the Auxiliary Fund are considered an allowable expense under Section 112.061 of the Florida Statutes and according to the appropriate rules and procedures in these guidelines. 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.

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

- (1) (2) Please see "Catering" above for additional information regarding meals. Meals are only reimbursed for individuals in approved travel status. However, entertainment expenses for meals for candidates may only be paid from Concession or from Foundation Funds, with detailed receipts and according to the procedures established for Concession Fund expenditures. Meal activities paid from Concession or Foundation funds may include other University staff as appropriate in the normal course of the interview process. Meals for Candidate Spouses may also be paid from Concession Funds or from the Foundation but may not be paid from Auxiliary funds. 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 or Foundation.
- (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%.
- (4) Taxes, when paid individually may be reimbursed. Taxes may not be paid with a P-Card.

EXPENDITURE GUIDELINES

Fund Code Group: 300000 to 399999 (excluding Athletics)

FUNDING SOURCE - State Funds classified as: Auxiliary Funds

EXPENDITURE DESCRIPTION

Allowable - Yes / No

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 Auxiliary Funds.

(2) Travel expenses may be paid from Auxiliary 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	No
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.