

EXPENDITURE GUIDELINES

Fund Code Group: 150100

FUNDING SOURCE - State Funds classified as: Concession Funds

This fund source primarily consists of Revenues collected from concessionaire activities on campus. Concession funding is considered a local fund from outside revenue sources, usually from Coke or other vending sales on campus.

As such, this fund provides 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.

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 Concession 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.

<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	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.*

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)	Yes

- (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 employees for "Service Beyond the Call of Duty" or for Exemplary Service to the University community, Concession 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.*

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EXPENDITURE DESCRIPTION **Allowable - Yes / No**

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 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	Yes
Flower arrangements (cut flowers, including bereavements)	Yes
Holiday greeting cards including the purchase/printing/postage	Yes
Rental space for University Celebrations, including seasonal holidays	Yes
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) 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 Business Activities-TAR Required	No
Interviewing Candidates	No
Hotel Lodging while in official travel status	No
Sales and Lodging Taxes for Hotels & Lodging while in travel status	No
Meals at the state or federal per diem rates as appropriate	No
Car Rentals, including gas for rental	No
Employee Vehicle Mileage, Employee should keep a mileage log if claiming more than map mileage	No
Gas for State owned vehicles	No
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 other University Funding sources, cost related to travel is not considered an allowable expense for Concession Funds. 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.

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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) Yes
Gratuities for Meals (3) Yes
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 not be paid from Concession Funds. However, entertainment expenses for meals for candidates may be paid 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 be valid 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 Yes
Rental of space Yes
Printing, supplies and related costs Yes
Travel Costs No

- (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.

STAFF DEVELOPMENT

Catering (1) Yes
Rental of on-campus space (2) Yes
Travel costs (3) No

- (1) Catering for staff development may be paid from Concession Funds.
- (2) Rental of space for conference rooms is an allowable expense for Concession Funds. However, care should be exercised to determine if another fund, such as E & G, may also allow this expense. If on campus space is not available it is appropriate to fund rental off campus if the situation warrants.
- (3) As noted above, 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.

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STAFF RETREATS

Catering (1)	Yes
Rental of space (2)	Yes
Travel costs (3)	No

- (1) Catering for staff development may be paid from Concession Funds.
- (2) Rental of space for conference rooms is an allowable expense for all funds for this activity. However, care should be exercised for expense such as space rentals that may be purchased from other University funds, such as E & G.
- (3) Travel may not be paid from Concession Funds.

EQUIPMENT PURCHASED FOR OFFICIAL USE

Computers and other office equipment used in the normal operating of the Department	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.