

EXPENDITURE GUIDELINES

Fund Code Group: 210000 to 259999

FUNDING SOURCE - State Funds classified as: Sponsored Research-OSRP

This fund source primarily consists of grant funding from outside sources, such as the Federal or State Government to sponsor research. However, this fund may also include private funding from private foundations or companies for similar research activities. Funds held by the University for these type of activities also fall under 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. In addition to these guidelines, there may also be specific contractual requirements from the Grantor that bear on the reporting and handling of funds in this group. As a result it's very important that departments consult with the OSRP Office regarding issues that they may need clarification on.

Sponsored Research funding provides support to the mission of the University of North Florida and our operations and the greater benefits of higher education.

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 OSRP funds, departmental staff should consider the appropriateness of the purchase and the intended use in support of the grant and grantors purpose for the funds, 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>
--------------------------------	-----------------------------

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 OSRP and provided within the Grant (1)	Yes
Refreshments for Institutional meetings and seminars (1)	No
Refreshments for staff meetings (1)	No

(1) May not be for the exclusive benefit of University employees. Attendance incidental to the grant may be allowed for employees who may need to participate in the activity, but may not be used for an exclusive activity for University employees.

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)	No

- (1) OSRP funds may be used to purchase Retirement and Longevity for employees, but it must be part of a sanctioned HR recognition activity for University employees.
- (2) Departments may not exclusively provide this type of activity for employees. Provided there is a specific grant authorization, there may be awards provided to participants in programs with OSRP prior approval. Departments are reminded that awards are considered taxable income to recipients.

EXPENDITURE GUIDELINES

Fund Code Group: 210000 to 259999

FUNDING SOURCE - State Funds classified as: Sponsored Research-OSRP

EXPENDITURE DESCRIPTION Allowable - Yes / No

Promotional Items (Logo Items) (1)

Mugs, pens, bags, folders	No
Tee-shirts / Clothing items	No
Other Logo items	No

(1) *These items may be purchased according to the specific language of the grant provisions with OSRP prior approval.*

Public Relations and other Misc. Items (1)

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

(1) *Other than business cards, this activity tends to be of a personal nature and is generally not allowable.*

Travel and Travel Related Expenses

Travel cost for employees or other approved travelers on Official University Business Activities-TAR Required (1), (2)	Yes
Interviewing Candidates (3)	Yes
Hotel Lodging while in official travel status (1)	Yes
Sales and Lodging Taxes for Hotels & Lodging while in travel status (4)	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 (5)	No
Travel cost to community banquets (5)	No
Student candidate for an Academic program (6)	No
Student Travel expenses (7)	No
Gratuities for meals in travel status	No

(1) For official business of the University, authorized travelers in Travel Status may be reimbursed in accordance with FS 112.061.

(2) Independent Contractors are generally responsible for providing their own travel as part of their contract. The University is not responsible for completing any travel reimbursements documents or for making arrangements for a contractor. However, if a contractor provides receipts for their travel, they must abide by the Florida Statute 112.061. Their reimbursement is includable with the payment for their services and reportable for tax purposes.

(3) Interview candidates for University positions are required to be reimbursed and must submit receipts in accordance with FS 112.061.

(4) Sales taxes or other taxes applied to hotel bills, is refundable to the traveler where the traveler pays the charges. However, where In-State (Florida) charges are paid with a P-Card, travelers must ensure that there are no taxes applied. Travelers are encouraged to carry a copy of the University's Sales & Use Tax Exemption Certificate for this purpose.

(5) Travel expenses to and from Receptions, Celebrations, Banquets, and Holiday events, while are deemed to increase morale and to honor cultural traditions, are not deemed to be business related expenses.

(6) Students who are candidates for admission to the University are generally required to pay their own travel to and from the University.

(7) Student travel is normally an authorized expense from any University Fund, except Student Government. However, students may from time to time represent the University in an official business capacity and may be authorized for those, provided they are documented as official business for the University and a TAR has been approved. However, students traveling as part of any class

activity, class research project, or as part of a TLO program, are responsible for their own travel expenses and the University may not pay for those expenses. TLO programs generally have a separate local fund Banner Index that allows the program to coordinate the payment of expenses once the students have paid their fees.

EXPENDITURE GUIDELINES

Fund Code Group: 210000 to 259999

FUNDING SOURCE - State Funds classified as: Sponsored Research-OSRP

<u>EXPENDITURE DESCRIPTION</u>	<u>Allowable - Yes / No</u>	
--------------------------------	-----------------------------	--

EMPLOYEE RECRUITMENT and SEARCH SCREENING ACTIVITIES

For Non-travel Status activities:

Advertising, printing, postage	Yes	
Meals for committee members (1)		No

Entertaining Visitors:

Meals for employment candidate (1)		No
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 only at the established per diem allowances are provided by the State. Entertainment expenses for meals or other type of expenses are not allowable from this fund. However, with detailed receipts, meals provided by a University official in the course of the interview process may be reimbursed from a Concession Fund or from the Foundation. Meals for Candidate Spouses may only be paid from Concession Funds or from the Foundation. Where Candidates are provided a meal 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.
- (3) Gratuities are generally considered a personal preference and not allowable since services are generally provided to the individual. However, where tips may be required in group situations, such as may be the case with a Catering situation, gratuities are allowable up to the 15% standard for such activity. In such cases if the gratuity is assessed with the bill at 18%, that will be allowable.
- (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		No
Rental of space	Yes	
Printing, supplies and related costs	Yes	
Travel Costs		No

- (1) While Commencements and graduations are a vital part of the mission for the University, expenditures related to this activity are generally not considered appropriate from Sponsored Research funds. While catering, space rental or travel may not be paid from State funds other than is provided under other expenditure purposes according to the appropriate rules and procedures in these guidelines.

EXPENDITURE GUIDELINES

Fund Code Group: 210000 to 259999

FUNDING SOURCE - State Funds classified as: Sponsored Research-OSRP

EXPENDITURE DESCRIPTION **Allowable - Yes / No**

STAFF DEVELOPMENT & STAFF RETREATS

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

- (1) Catering for staff development may not be paid from Sponsored Research Funds except where fees are collected specifically for the activity or where specifically authorized by a grant in meeting the grant requirements. Please keep in mind that this type of activity may not be exclusively for University employees.
- (2) Rental of space for conference rooms is an allowable expense for all funds for this activity. If on campus space is not available is appropriate to fund rental off campus if the situation warrants.
- (3) Unless an employee is in official travel status or an authorized traveler from outside the general headquarters, individual lodging rooms locally may not be paid for overnight stays regardless of the activity. Travel expenses related for staff development may be allowed in accordance with FS 112.061, except from Concession Funds. Please keep in mind that Independent Contractors should be providing their own travel costs that may be covered contractually.

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 (2)		No
Portable heaters (2)		No
Coffeemakers, Servers (2)		No

- (1) If these items are purchased as a result of a class requirement for classroom or lab activities, such as for a biology class to complete experiments or preserve specimen, the purchase of a refrigerator may be appropriate from State funds with the proper documentation and justification.
- (2) These items are considered personal conveniences and with the exception of coffeemakers, are not allowed at the University because of safety and energy concerns.