



CONTROLLER’S OFFICE PROCEDURE

Procedure Number	Subject	Effective Date	Revised Date
C-AP-02	Concessions Procedure	08/23/10	

I. Overview

The University of North Florida receives income from commissions earned from various vending receipts. The UNF Controller’s Office is responsible for disbursing those funds according to Florida Statute 1011.91, Attorney General Opinion 072-193, and adopted Chancellor’s Memorandum 76-33.2, which outline the appropriate use of those funds in serving the higher education interests of the University.

II. Expenditure Guidelines

Expenses incurred to further University interests are reimbursable, if the expenditures meet all of the following four criteria:

- A. Necessary
- B. Appropriate to the occasion
- C. Reasonable in amount
- D. Serve a bona fide university purpose

Authorized personnel are expected to exercise good judgment in the approval of expenditures made from the Concession fund. The following factors should be considered when reviewing expenditures for approval:

- A. Appropriateness
- B. Sensitivity to the values of the University
- C. The effect that certain types of expenditures may have upon the public image of the University
- D. The overall purpose to be served
- E. Budget must be available

III. Allowable Expenditures

Examples of approved uses for campus concession funds include the following, provided they meet the above criteria:

- A. Student Activities and related organization(s) activities including retreats, orientation, receptions, scholarships, loans and awards
- B. Faculty and staff activities and activities of organizations including retreats, seminars, orientations, receptions, faculty and staff clubs, awards, special holiday events.
- C. Other university and related organization(s) activities including commencement, friends of the university, and alumni affairs.
- D. Special events including legislative appreciation and meetings, inaugurations, dedications and other similar ceremonies, conferences, seminars and other meetings.
- E. Public relations activities including those by the President and other university officials, guest athletic tickets, academic recruitment.
- F. Staff development activities focusing on long range planning, training, or organizational development.
- G. Special meals served to expedite the work of inter-institutional councils, committees and task forces, as well as, events marking the successful completion of major projects of significant benefit to the University.
- H. Such other activities as are budgeted in the annual concession budget and which meet the required criteria.

IV. Non-Allowable Expenditures

Generally excluded items are events that do not serve the higher education interests of the University:

- A. Gifts/awards to employees, unless part of a formal recognition program approved and documented by the president or Vice-President.
- B. Alcoholic Beverages
- C. Reimbursement of travel expenses
- D. Birthday cards or birthday celebrations
- E. Flowers, cookie bouquets
- F. Employee lunches, unless described in section III, G, Allowable Expenditures for concession funds.
- G. Get well gifts
- H. Refrigerators
- I. Coffee pots
- J. Fans
- K. Equipment purchases for Staff/faculty office use
- L. Tables at community banquets, unless described in Section III, C, Allowable Expenditures for concession funds.

V. Procedures

In order to utilize concession funds:

- A. There must be a budget allocation available

- B. The expenditure must meet the guidelines outlined above.
- C. A Direct pay Invoice or Requisition must be submitted that includes a justification for the expenditures.

If all these conditions are met, the following process occurs in payment of expenditures from the concession fund budget.

The department will determine whether the expenditure meets the guidelines for payment on the Direct Pay Invoice procedures (C-AP-01).

Yes – Submit a Direct pay Invoice.

Completely fill out the Direct Pay Invoice using Direct Pay procedures and include the following:

1. The invoice number using the numbering convention established in the Direct Pay procedures
2. A full explanation in Document Text including
 - a. The exact nature of the event
 - b. Location of the event
 - c. Number of people – note: If less than 20 individuals, the names of the participants should be included
 - d. Description of the group
 - e. Explain how this event served the interests of higher education
3. Amount of expenditures with ORIGINAL ITEMIZED receipts. Credit card receipts that do not itemize in detail the expenses incurred will not be accepted.

No – Submit a requisition to the purchasing Department.

Fill out the requisition and include the following information:

- a. The exact nature of the event(s)
- b. Number of people – Note: If less than 20 individuals, the names of the participants should be included
- c. Description of the group
- d. Explain how the event(s) served the interests of higher education
- e. An authorized signature

For Requisitions, Purchasing will issue a purchase order and forward Accounts Payable their copy of the purchase order. Upon receipt of goods and the invoice, Accounts Payable will process payment.