

UNCSA

**Basic Spending
Guidelines
By Fund Source**

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The University of North Carolina School of the Arts

Basic Spending Guidelines by Fund Source

The University of North Carolina School of the Arts (herein referred to as University) has a wide variety of sources of funds, each of which has its own spending characteristics. No set of guidelines can be written that addresses every possible expenditure decision, which may arise. There are, however, some basic rules, regulations, and precedents, which are presented in this document that can guide an employee in making wise spending decisions. These guidelines are provided to ensure that faculty and staff can carry out the University's mission effectively, while ensuring that fiscally responsible and legal spending practices are followed. At all times, employees are required to follow basic purchasing guidelines for the procurement of all goods and services.

A. All Sources of Funds:

1. Appearance and Reasonableness Tests

For all potential expenditures from all sources of funds, the "appearance test" should be used, i.e., how would this purchase look to external constituents and oversight bodies. Another test that is useful is to ask the question, "Is this expenditure necessary for a faculty/staff member to do their job or for the university to carry on its normal business?" The utilization of these tests should help to guide faculty/staff members in their decision-making. At all times, faculty/staff are encouraged to avoid the appearance of poor management of funds as well as the reality of poor management of funds. For proper separation of duties and internal control, all procurement requests should be initiated and signed by an employee and approved by the budget authority or supervisor.

2. Exceptions and Interpretations

Every attempt has been made to make these guidelines comprehensive. There may be cases, however, which would fall outside the guidelines and yet be legal expenditures and in the best interests of the university. If a case occurs in which an individual believes an exception should be made to the guidelines, they should request from the department's responsible budget person that an individual determination be made on a particular item. The UNCSA Controller's Office will work with the department's budget person to determine the latitude available on the request, the university business purpose of the request, and other options, which may be available.

3. Fund Manager Responsibilities

The fund manager (the individual responsible for the funds in an account) has the responsibility to ensure that proper documentation procedures are followed for any fund(s) that they control and that only authorized expenditures are charged to that fund. Further, the fund manager is responsible for ensuring that any funds they may control are reviewed at least monthly and any transactions which are incorrect or do not belong to the fund are reported to the UNCSA Controller's Office.

Finally, the fund manager is responsible for ensuring that they maintain a positive or zero cash balance on trust funds unless specifically exempted from this requirement in writing by the Controller.

4. Payments to Employees

Regardless of funding source, payments to employees are limited to authorized reimbursements, authorized awards, or authorized salaries. Payments to employees for compensation for work must follow guidelines by and be initiated through the UNCSA Human Resources department and processed through payroll.

Personal reimbursements for items such as supplies, travel, or meals to an employee must be approved by an individual at a higher level of authority in the university's organization. Personal reimbursements for items and supplies should be for emergencies only, not for the daily operational needs of the department. These purchases should normally be made with prior planning and through the normal purchasing process. Any approved reimbursement must be appropriately documented for the expenditure. For example, the purchase of supplies would require following purchasing guidelines.

According to Internal Revenue Service (IRS) regulations, the University must have an "Accountable Plan" for reimbursing employees for business-related expenses on a tax-free basis. This "Plan" must apply to all funding sources. Expenses must have a business purpose and must be reported within a reasonable period of time. For travel expenses, this period is mandated by North Carolina General Statute as 30 days. IRS requires that any payments made to employees NOT in compliance with this policy be treated as supplemental wages and subjected to income tax withholding and payment of Social Security, Medicare, and Federal Unemployment Tax (FUTA) taxes.

Any purchases utilizing foundation and institutional trust funds must be in compliance with any restrictions applicable to the particular fund. For purchases that cannot be processed by one of the preferred purchasing methods listed above, the Direct Pay Request form may be used for reimbursement requests, (please consult accounts payable). Any such approved reimbursement must be documented appropriately for the expenditure. An original, detailed, itemized receipt is the preferred documentation for reimbursement requests. Reimbursement should be requested within 30 days of the date on which the expense was incurred.

5. Adverse Weather Events and Other Emergency Conditions

In the event of emergency weather conditions, certain departments have personnel critical to the University for health/safety/welfare reasons. Examples of personnel who fit this criterion are key individuals from Facilities, Dining Services, Housing Services, Campus Police & Public Safety, Information Technology and certain other support services. Under emergency circumstances, departments with critical functions may make prudent and reasonable lodging and/or meal arrangements paid from their normal operating budgets, regardless of source of funding. Requests for payment for these expenses should be clearly documented including

the nature of the emergency, names of personnel covered, date(s) and time(s) of the event, and any other relevant information, which might serve to document the expenditures.

6. Penalties and Charges Resulting from Cancellations of Travel Reservations

Penalties and charges resulting from the cancellation of travel reservations (including airline or hotel reservations and conference registrations) will be paid by a department if the employee's travel has been approved in advance and the cancellation or change is made at the direction of and/or for the convenience of the department. If the cancellation or change is made for the personal benefit of the employee, it is the employee's obligation to pay the penalties and charges. In the event of accidents, a major disaster, a serious illness or death within the employee's immediate family, or other critical circumstances beyond the control of the employee, the department may pay the penalties and charges.

7. Internet Connections

Home internet connections are considered the equivalent of home telephones, i.e., personal expenses which are not reimbursable. In rare cases, a specific connection may be paid for by the university if it is required by the university and is for the convenience of the university. An example would be an internet connection needed for a research project which required a special hookup and monitoring outside of normal working hours. The simple use of a home computer and home internet service for business purposes is not considered justification for reimbursement. Internet connections while on travel status are included in the travel policy (see travel manual).

8. University Supplies, Equipment, Materials and State Vehicles

Supplies, equipment, materials and State vehicles purchased for UNCSA use should be used or expended only in the exercise of official responsibilities on behalf of the University. It is improper to use any UNCSA supply, equipment, or material for personal use. This includes stationery, office supplies, copiers, mailing machines, state vehicles and any other expenditure paid for by UNCSA. Failure to comply with this policy constitutes a misuse of State property and could result in progressive disciplinary action.

9. Moving Expenses

Moving expenses for new hires at UNCSA can be provided via allowance using Foundation funds or supplemental operating funds (discretionary funds). Prior to the actual move, the employee's department head or their designee must authorize the source of funds and the moving expenses. The IRS considers moving expenses paid to an employee directly or indirectly as taxable compensation. Allowances to employees will be paid via payroll and the appropriate withholdings will be deducted at the time of reimbursement.

10. Account Numbers

Account numbers are numbers that must be used when processing financial transactions to identify various classes of expenditures, for example, salaries, travel, supplies, equipment, etc. They provide detailed breakdowns of the expenses within larger categories. This number scheme gives the University the ability to create reports that include, or are broken down by, the various classes of expenditures. Information regarding accounts may be obtained from the UNCOSA Controller's Office.

11. Funds

A fund is a specific entity that serves a particular accounting purpose. One person usually has primary responsibility for the fund. Funds include balance sheet and revenue/expenditure accounts. The Chancellor's Office (170010) is an example of a fund. Indexes have been created that will automatically complete the Organization and Program parts of the FOAP (Fund, Organization, Account, Program, which is UNCOSA's accounting sequence) you **must use the INDEX for all data entry.**

B. State Budget Codes – General Operating Funds

(Funds beginning with a “1” or a “4”)

This group of funds consists of state appropriated funds and receipt-supported funds in the State Budget code for the normal activities necessary to operate the university. The nature of the purchases will depend upon the mission of the department and the types of supplies, equipment, etc. necessary to accomplish their mission. To a certain degree, the appropriateness of expenditures will depend on that mission. For example, the purchase of a street-sweeper might be appropriate from the Facilities Department, but inappropriate from the School of Music’s budget.

1. Miscellaneous State Budget Code Rules

- a. Membership Dues** – Dues may not be paid for individual employees or for the benefit of an individual employee. Membership dues paid from state funds must be for the benefit of the university and not the individual. If the university is to benefit from an individual’s membership in an organization, that benefit should derive not because of the individual, but because of the individual’s position with the university, regardless of who is in the position. Although a membership may be in the name of an individual, their membership terminates at the same time they terminate employment with the university or move to another department.
- b. Passports and Visas** – Reimbursements for costs incurred in obtaining or renewing a passport may be made to an employee who, in the regular course of their duties, is required to travel overseas in the furtherance of official university business. Passport expenses are chargeable to the same fund that supports the employee’s trip. The university also interprets this to mean that similar related fees or expenses such as required visas may also be reimbursed.
- c. Moving Expenses** – Employee moving expenses are not paid from state funds, as the State Budget Manual so narrowly defines the allowable costs. UNCSA uses trust or Foundation funds for this purpose when:
 - A change of residence is deemed to be in the best interest of the State when such a change is required as a result of a promotion within the department or by a change in assignment involving a transfer of the employee for the advantage and convenience of the employing agency. Transfer within or between departments if the employee is heavily recruited is termed for the best interest of the State. Department Secretaries or Agency Heads can authorize the payment of moving expenses for new hires to state employment when it is determined that this is in the best interest of the State.
 - Move is accomplished within 90 days. The department head or designee may approve an extension of an additional 90 days.
 - The new duty station for existing employees is 50 miles or more from either the employee's existing (or prior) duty station or residence, whichever is closer to the new duty station.

- The new hire to state employment is 50 miles or more from their existing residence.

Please note that the IRS considers moving expenses paid to an employee, either directly or indirectly through an allowance, as taxable compensation. If an agency elects to pay for an employee's moving expenses, then the agency must treat the payment as employee compensation for purposes of withholding federal, state, and FICA taxes. The Office of State Controller (OSC) has established payroll system payment mechanisms to ensure withholding of taxes for this type of compensation (applicable to agencies whose payroll is processed by OSC). Any moving expenses paid to an employee based on guidance in this section is taxable.

- d. **Payments for Food/Refreshments for Continuing Education Classes/Workshops** – Classes/workshops, festivals, etc. that are operated within State Budget Codes and are paid from participants' fees, there is an established procedure for payment of food/refreshments as long as it is part of the fee charged to participants. The portion of the registration fee allocated for food/refreshments must be deposited into an institutional trust fund. Payments for food/refreshments must then be made from the institutional trust fund. Under no circumstances may these payments be made directly from the State Budget Code account.
- e. **Scholarships** – Scholarships may be paid from state funds only if they are part of a legislatively approved and separately budgeted scholarship program.
- f. **Promotional Items** – A promotional item is an item purchased for advertising purposes to be given to an employee or non-employee. Normally, the item would have the name of a department or program on it with a message or telephone number. Promotional items paid from state funds should be minimal value and should be charged to the advertising account number 737XX0.

In the case of office supplies, which may have the name of a department printed on them at nominal cost, these items would be coded to the supplies account number.

Examples of appropriate purchases of promotional items from state funds are:

- Health/safety related items; example, purchase of small refrigerator type magnets or pencils with the university's emergency telephone number on them, it being in the best interests of the university and the state to ensure that the emergency number is readily available.
- Mission and program related items: example, purchases of pencils with UNCSA's name and admissions number on the pencils for the university's admissions office.
- Office supplies with the name of a department or workshop printed on the materials so long as the cost of the printing is not excessive.

Examples of inappropriate purchases of promotional items from state funds would be: T-shirts, coffee cups, coolers, lunch bags, or other items, which would primarily be used for personal purposes and/or would have more than a nominal value. Articles of clothing or meal related items generally fall in this category unless they are part of a required uniform (would not then be considered a promotional item).

2. Unallowable Purchases from State Budget Codes

There are some purchases that are not allowable from state funds. Listed below are some examples:

- a. Alcoholic beverages and “setups”.
- b. Items for personal use.
- c. The purchase of medications (pain relievers, aspirin, etc.) and/or medical supplies for staff/employees other than as may be required by federal or state regulations or for emergency first aid.
- d. The purchase of microwave ovens, coffee pots, refrigerators, or related items for personal office use. This does not extend to equipment or supplies for educational or research purposes.
- e. The purchase of plants or flowers (live or artificial) for decorative use in an office is prohibited, except purchases by the Facilities Management Department as part of campus maintenance.
- f. The purchase or framing of pictures, art, diplomas, etc. for use in a personal office for decorative purposes is not allowed. Exceptions include the framing of motivational or informational wall hangings, which are functional rather than decorative in nature.
- g. The purchase of party items or other decorative items to decorate an office for a holiday or party or general decorative use including the purchase of balloons and other like items.
- h. The purchase of picnic tables for a department other than by the Facilities Management Department as part of the campus maintenance function.
- i. The purchase of picnic items (paper plates, cups, napkins, forks, spoons, etc.) for office/employee use.
- j. The rental of portable water dispensers and the purchase of bottled water from state funds are not normally allowable. A portable water dispenser can be rented, or bottled water purchased from state funds only if there is a health/safety reason for the purchase.
- k. The purchase of gifts or flowers for an employee or non-employee is considered a personal expense and is not allowable.
- l. The purchase of get-well cards, sympathy cards, birthday cards, Christmas cards, or other holiday cards is considered a personal expense and is not allowable.
- m. The purchase of personal clothing items or t-shirts, which are not part of required uniforms, safety related, or program related.
- n. Contributions and donations.
- o. Excess per diem for meals on travel status.
- p. Extra insurance for travel (Rental cars, airlines – see Travel Manual).
- q. Penalties or late fees.
- r. Pre-payments
- s. Staff development expenses (Ropes courses, motivational speakers, etc.).

- t. Student registration fees unless on official state business.
- u. Window curtains and draperies made of cloth (blinds, shades, etc. may be ordered through Facilities' work order system).
- v. The purchase of food, coffee, tea, drinks, candy, snacks, break refreshments, etc. for consumption by employees or guests is prohibited from state operating funds under all circumstances other than those provided for under university and state travel regulations. State Budget travel regulations provide specific guidance as to allowable reimbursable expenses for meals when in travel status. State Budget regulations do provide for the purchase of refreshments for coffee breaks not to exceed \$5.00/person for meetings/conferences that are planned in detail in advance with a formal agenda or curriculum, where there is a formal written invitation to participants setting forth the calendar of events and the detailed schedules of costs, and there are twenty or more participants per day.
- w. The University may employ a private employment search firm to conduct employment searches for difficult to fill professional and managerial vacancies. Non-state funds shall be used to pay these costs to the maximum extent possible. State funds may be used for EHRA positions only when non-state funds are not available.

3. State Appropriated Carryforward Funds

State appropriated carryforward funds are state operating funds which have not been expended as of June 30th of a fiscal year and have been approved to "carry forward" as budget in the next fiscal year. Expenditures of these funds follow the same guidelines as normal state appropriated operating funds except that, with the approval of the Executive Council and inclusion in the budget flexibility plan, funds may be transferred to capital improvement codes and used for repair and renovation projects. Once transferred to a capital improvement code, the carry forward funds cannot be transferred back to an operating code.

4. State Budget Codes - Educational and Technology Fees (*Now identified as 35XXXX Accounts and deposited with Trust funds*)

The Educational and Technology Fee (ETF) is used for two major purposes:

- a. The provision of equipment, supplies, and maintenance for departmental use with specific curricular objectives, and
- b. The provision of campus-wide student computer services.

These funds are similar to state appropriated funds and must follow all state guidelines and must be used for the purposes above.

C. Institutional Trust Funds

(Funds starting with a “3”, “5”, “6” or “8”)

Institutional Trust Funds (ITF) include a wide range of accounts as listed below:

- a. Auxiliaries Accounts
- b. Gift Accounts
- c. Supplemental Operating Accounts for various departments and administrative units
- d. Vending Account
- e. Interest Account
- f. Emergency Loan Account
- g. Scholarship Accounts
- h. Grant Accounts

Expenditures from ITF normally follow the same guidelines used for state funds, except when used for certain program related activities as noted in the individual ITF sections below. In all ITF accounts, state funds expenditure guidelines must be followed when using the funds for staffing an office or carrying on activities, which are similar to state funded activities.

1. Institutional Accounts:

- a. **Food Services** – Must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for costs directly relating to the food operation service or for decorating dining facilities, and for costs related to enhancing or expanding the food service activities of the university. May also purchase alcoholic beverages in the event they are part of a recipe used in the Food Service catering operations.
- b. **Health Services** - Must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for program activities relating to Health services.
- c. **Wellness Center** - Must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for program activities relating to the Wellness Center.
- d. **Housing Services** - Must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for student & program activities relating to the housing program.
- e. **E-Campus Store** - Must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for seasonal retail display items used to enhance or promote products and for promotional giveaways (may be food related) used exclusively for the intended customer base (students, faculty, and staff).

- f. **Mail Center** - Must use state funds guidelines for all expenditures. May purchase items falling outside the state funds guidelines for program activities relating to mail center.
- g. **Vending** – Must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for activities relating to the support of the vending program. The net proceeds from the vending programs are spent on scholarships and other direct student financial aid program per North Carolina General Statutes.

North Carolina general statutes also specifically restrict the use of vending receipts. The following uses of net proceeds from the operations of vending facilities are authorized:

1. Scholarships and other direct student financial aid programs;
 2. Debt service on self-liquidating facilities;
 3. Any of the following student activities if authorized by the Chancellor:
 - Social and recreational activities for students residing in self-supporting Housing & Residence Life facilities. However, expenditures for these purposes shall not exceed the amount of total net proceeds derived from vending facilities located in such facilities;
 - Special orientation programs for targeted groups of students (e.g., peer mentor programs); and
 - Operating expenses of scholarships and student awards and honors programs;
 4. Specified use of net proceeds as a condition of certain gifts, grants, or bequests. For example, a condition of a gift of a vending facility to the University might be that proceeds are to support some specific segment of the University.
 5. Retention to provide for working capital, replacement of facilities and equipment, and other purposes to support the continuing, orderly operation of the particular self-supporting service operation.
 6. Transfers to other self-supporting student service operations and authorized capital improvement projects, upon the written recommendation of the chancellor and subject to the written, advance approval of the president. [N.C.G.S. 116-36.4]
- h. **Campus Parking** - Must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for program activities relating to campus parking.

- i. **One Card Administration** - Must use state funds guidelines for all expenditures. May purchase items falling outside the state funds guidelines for program activities relating to One Card.
- j. **Student Activities** - (College and High School) must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for student & program activities relating to student activities. Expenditures for alcoholic beverages are prohibited. The funds may not be used to fund activities for the UUNCSA staff or staff offices, which could not be purchased from state funds. No extra benefits, compensations, food, gifts, or any other items which could not be paid from State funds may be provided to an employee except where food is incidentally served to employees attending a student function.
- k. **Hanes Commons** - Must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for student & program activities relating to student activities. Expenditures for alcoholic beverages are prohibited.
- l. **Transportation** - Must use state funds guidelines for all expenditures. May purchase items falling outside the state funds guidelines for program activities relating to transportation.
- m. **Student Life Special Projects** - Must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for student & program activities relating to student life special projects. Expenditures for alcoholic beverages are prohibited.
- n. **Student Orientation Fee** – Orientation fees are fees paid by students to fund the students' orientation program. The fees may be used for payment of normal orientation expenses including food and refreshments for student orientees, orientation training (includes training retreats), and other expenses as necessary to provide a full orientation experience for students. Expenditures for alcoholic beverages are prohibited. The funds may not be used for refreshments for university staff or other business, which is outside the confines of the retreat, orientation training programs, or orientation program.
- o. **Community Engagement** - Must use state funds guidelines for all expenditures. May purchase items falling outside the state funds guidelines for program activities relating to community engagement.
- p. **Gift Accounts** – Expenditures from gifts must be made prudently with the intent of the donor in mind and follow the restrictions set by the donor. The primary purpose of expenditures must be for the benefit of the University and therefore not for the direct benefit of the employee.
- q. **Supplemental Operating Trust Funds** – Each expenditure of these funds must be for a valid university purpose. These expenditures (whether for meals, travel, lodging, entertainment, official functions, gifts, awards, or memberships etc.) must be accompanied

by appropriate documentation including receipts, the business purpose of the expenditure, date, location, names of persons involved, and the approval to pay signature of the person responsible for the account.

The very flexibility associated with these funds means that determining the propriety of some expenditures will require judgment. In these cases, the prudent person test applies. The individual making the decision about the expenditure must be comfortable with the prospect that the specific expenditure would come under the scrutiny of individuals outside the university.

Expenditures that confer a personal benefit upon the individual authorizing the expenditures are not allowable. Expenditures for items such as a retirement gift or an employee award that are authorized by one individual to be received by another are allowable.

Use of these funds for donations or contributions to non-profit organizations is not permitted unless a substantial university purpose can be demonstrated and the receipt of the donation by the organization does not threaten the tax-exempt status of the university or its foundations.

These funds should come from fund raising or interest income allocations. Discretionary funds should come from unrestricted investment income and allocations from the respective Vice Chancellor.

- r. **Interest Account** – The unallocated interest income account uses the same guidelines as **Supplemental Operating Trust Funds**.
- s. **Emergency Loan Fund** – Funds for loans to students for emergencies. Funds are recorded as receivables to be paid back by student. No other expenditure may be allowed.
- t. **Scholarship Funds** – Funds for scholarships from either state or private sources. No other expenditures may be recorded.
- u. **Grant Funds** – Includes pass-through, State, private, and Federal Grants. Grants must follow all state appropriated funds guidelines, sponsor specific terms, and conditions noted in the award documents unless as follows.

Exceptions to the State funds guidelines must be discussed with/approved by the Controller. An example of an exception would include a Federal or Federal pass-through sponsor specifically allowing for the payment of travel expenses at a Federal per diem rate (for example, for foreign travel) or allowances for food costs for seminars or workshops associated with the objectives of the award.

Grants may also be subject to OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards known as Uniform Guidance.

D. Other Funds on Deposit with State Treasurer

1. **Board of Trustees of the Endowment Fund** - Must use state funds guidelines for administrative related operations for university employees. May purchase items falling outside the state funds guidelines for entertainment and travel with Vice Chancellor for Finance and Administration. The primary purpose of the expenditure must be for the benefit of the university and not for the direct benefit of an employee.
2. **Agency** – This category includes funds held by the university as fiscal agent for student, faculty, and staff organizations where it has been deemed in the best interests of the university to provide an accounting service. These funds do not belong to the university and the university does not determine what they can be spent for except:
 - a. The university requires a formal process to ensure, to the extent possible, that funds in these accounts are not misused.
 - b. The funds should not be spent for any purpose, which would be detrimental to the image of the university.

The university does not require the custodian of an agency fund to utilize university travel and/or purchasing regulations or guidelines for expenditures of funds except that adequate documentation is required to ensure that an authorized person is initiating an expenditure request.

The majority of agency accounts are student organizations accounts or clearing accounts utilized by the UNCSA Controller's Office.

3. **Blended Component Units** – This category includes funds where the University is acting as an agent for these accounts belonging to an external organization affiliated with the University. These are funds held by the University as the fiscal agent on behalf of the University-related foundations and organizations. These funds do not belong to the university and the university does not determine what they can be spent for except:
 - a. The university requires a formal process to ensure, to the extent possible, that funds in these accounts are not misused.
 - b. The funds should not be spent for any purpose, which would be detrimental to the image of the university.

The university does not require the custodian of these funds to utilize university travel and/or purchasing regulations or guidelines for expenditures of funds except that adequate documentation is required to ensure that an authorized person is initiating an expenditure request. Funds held in a University-related foundation and organizations are held in University trust accounts for spending.

E. Expediting Fee for H1B-Visa Forms (Form-907)

Normal processing of an H-1B petition is currently taking between 4-7 months, while paying a premium processing (expediting) fee will ensure a response within 2 weeks.

The expediting fees for H1B-Visa Forms may be paid from the same salary-funding source used to pay for the employee/contractor. However, the payment must be made for a business reason for the convenience of UNCSA and not the employee. The expediting fee is considered a business expense, specifically, a recruiting expense.

Quick Reference Guide of Spending Rules by Fund Source

	State Funds	Institutional Trust Funds			
		Contracts & Grants Funds	Auxiliary & Int. Service Funds	Other Inst. Trust Funds	Discretionary Funds
Moving expenses	No	No	No	Yes	Yes
Travel reimbursements	Yes	Yes	Yes	Yes	Yes
Membership dues	Yes	No	Yes	Yes	Yes
Passports & Visas	Yes	No	Yes	Yes	Yes
Food & Refreshments (non-travel related)/coffee break	No	No	Yes	Yes	Yes
Financial aid to students	Yes	Yes	Yes	Yes	No
Promotional items of nominal value	Yes	No	Yes	No	Yes
Alcoholic beverages & set-ups	No	No	No	No	No
Medications and/or medical supplies for personal use	No	No	No	No	No
Microwave ovens, refrigerators, coffee pots	No	No	Yes	Yes	Yes
Framed artwork or diplomas	No	No	Yes	Yes	Yes
Party items or decorations	No	No	No	No	Yes
Gifts, flowers/plants, cards	No	No	No	No	Yes
Personal clothing with university logo	No	No	Yes	Yes	Yes
Other items for personal use	No	No	No	No	No

This Quick Reference Guide reflects the rules that generally apply in most situations (80% plus). It is NOT all-inclusive.

- A **YES** may require: Specific Criteria to be met, adherence to Restrictions, appropriate Documentation, Authorization and Approvals.
- For **NO**, authorized exceptions for specific situations may exist.
- The User of this Quick Reference Guide should always research the Spending Guidelines Document in its entirety, as well as the applicable policies and procedures, before making a final determination of appropriate spending from the various fund sources.
- If your research fails to resolve your spending question, please contact the appropriate Finance Office (i.e., Purchasing, Accounts Payable, Budgets, etc.) for further discussion and resolution of your question.