


Expense Type	Allowable?	Allowable Sources*	Special Approval Required**	Dollar Limits	Comments
Advertising, Marketing, and Promotional Items	Yes	Designated, Auxiliary, and discretionary funds; Restricted grant funds if specifically allowed by grant, contract, or sponsor.		Cannot be excessive. IRS guidelines apply.	Includes items such as pens, pencils, erasers, water bottles, mugs, key chains, and t-shirts purchased as promotional items. See Clothing for Employees, below, for clothing purchased for employees.
Alcohol	Yes	Discretionary funds only. Appropriated Funds (E&G) and funds generated by research grants and contracts may not be used.	Prior approval of president or vice president.		See Policy 17.6, Food Purchases .
Amenities	Yes	Discretionary funds only.		IRS guidelines apply.	
Awards	→				See Policy 3.18 - Gifts, Prizes and Awards - Summary Chart .
Business Meals (see Meals – Business, non-travel)					
Call-Back Mileage (see Mileage)					
Cards, Plants, and Flowers	Yes	Designated (except course fees), Auxiliary, and discretionary funds. Appropriated Funds (E&G) and Restricted grant funds may not be used.	Board of Regents, president, provost, vice presidents, or deans.		Generally flowers and cards are considered personal expenses, paid for by the senders. Only allowed from university funds if have a valid business purpose and issued in the name of the sending department or office, not a specific individual. See Policy 3.18 - Gifts, Prizes and Awards - Summary Chart . See Plants, below, for guidelines for purchase, lease, or maintenance of live or artificial indoor plants.
Cell Phones, Wireless Communication Devices, Tablets, and Computers	Yes	All funds.		Communication allowance must be approved in advance and cannot exceed actual amounts paid for the service; \$60/month maximum.	Communication allowance available for certain employees. University-owned equipment provided to employees is subject to policies related to controlled equipment, and may be subject to university public information requests. See Policy 3.6, Cellular Telephones and Wireless Communication Devices .


GUIDELINES FOR EXPENDITURES FROM UNIVERSITY FUNDS - SUMMARY CHART

2/2019

Expense Type	Allowable?	Allowable Sources*	Special Approval Required**	Dollar Limits	Comments
Charitable Contributions	No				Non-cash items to charitable organizations for fund raising activities, such as season tickets to athletic events or the Fine Arts Series or memberships to the Recreation Center are considered promotional items, and are permissible.
Clothing for Employees (except uniforms). (See Uniforms for clothing required to be worn)	Yes	Designated Funds (except course fees) and other discretionary funds.		Maximum \$100/year per employee.	No more than one item of clothing per employee per year (maximum \$100). Employee must reimburse for more than one item and for any amounts >\$100.
Conferences, Seminars, Workshops, Committee Meetings, Training Sessions, and Retreats	Yes	All funds. Appropriated Funds (E&G) cannot be used when only SFA employees are in attendance.			
Convenience Items	Yes	Discretionary. Designated and Auxiliary Funds can be used if items are available for public consumption. No Appropriated Funds (E&G).			Pertains to items for the benefit of <u>both</u> employees and visitors such as coffee, soft drinks, bottled water, and first-aid kit items. This guidelines does not pertain to drugs purchased by health clinic or athletic trainers for the treatment of patients.
Cultivation of Donors and Development of Community and Institutional Relationships (see Fundraising and Development of Community and Institutional Relationships)					
Electronic Devices (see Cell Phones, Wireless Communication Devices, Tablets, and Computers)					
Entertainment (not related to fundraising, recruitment of faculty/staff, entertaining official guests, or event where there is expectation to attend as part of employee's official capacity)	Yes	Discretionary only.			Clear benefit to the university must be demonstrated.

Expense Type	Allowable?	Allowable Sources*	Special Approval Required**	Dollar Limits	Comments
Equipment and Supplies Related to Food Preparation or Storage (for the convenience of employees)	Yes	All funds except Restricted grants, unless specifically allowed by granting agency.			Includes refrigerators, ranges, microwaves, coffeemakers, sinks, soap, and dish towels. Equipment that meets capitalization threshold must follow inventory procedures described in Property Management Manual and Policy 17.14, Property Inventory and Management.
Food and Beverage Purchases (other than business meals and travel)	Yes	Only Auxiliary, Designated, or Restricted Funds. Funds generated from gifts or grants may be used only if specifically allowed by donor or granting agency. Appropriated Funds (E&G) can only be used for refreshments served at governing board events.		Must not be extravagant.	Expenditures must serve a legitimate public purpose or must further the mission of the university. Department must retain supporting documentation as stated in Guidelines for Expenditures from University Funds. Also see Policy 17.6, Food Purchases. Food and beverages catered on campus must be prepared by SFA's food service contractor, unless provided by persons/groups for their own consumption. See Alcohol, above, for guidelines pertaining to alcohol and alcoholic beverage purchases.
Fundraising and Development of Community and Institutional Relationships (except business meals)	Yes	Discretionary only.			Department must retain supporting documentation as stated in Guidelines for Expenditures from University Funds. Business meals pertaining to fundraising are subject to "Meals - Business (non-travel)" guidelines, below.
Gifts, Prizes, and Awards					See Policy 3.18 - Gifts, Prizes and Awards - Summary Chart.
Meals (related to travel for the individual traveler)	Yes	All funds except Appropriated Funds (E&G).		Per diem rates. Amounts depend on travel destination.	See Policy 3.29, Travel , and SFA Travel Guidelines.

Expense Type	Allowable?	Allowable Sources*	Special Approval Required**	Dollar Limits	Comments
Meals – Business (non-travel)	Yes	All funds except Appropriated Funds (E&G). In the case of recruitment of faculty/staff, only discretionary funds for candidate's and employees' guest(s) meals.		Actual amount up to maximum \$25 breakfast, \$25 lunch, and \$50 dinner per person, including non-alcoholic beverages and gratuities.	Must include more than one person, one of which must be a university employee. Must have a substantive business purpose essential to university's mission. Must not be exclusively for employees unless there is a written agenda and meal is served during normal meal times, or for employee awards ceremony. Department must retain supporting documentation as stated in Guidelines for Expenditures from University Funds .
Meals – Recruitment (employee recruitment)	Yes	All funds except Appropriated Funds (E&G) for candidate and employees interviewing candidate. Discretionary only for candidate's or employees' guest(s).		See Meals and Lodging Rates on the SFA Travel Office Web page.	Prospective employees follow SFA Travel Guidelines . Also see Policy 3.29, Travel . Department must retain supporting documentation as stated in Guidelines for Expenditures from University Funds .
Memberships	Yes	All funds.	If paid with Appropriated Funds (E&G), must be submitted on a purchase requisition and approved by president or vice president. No chamber of commerce memberships with Appropriated Funds (E&G).		Memberships related to SFA as a whole may be paid from institutional membership account, with president's approval. Otherwise, must be funded by department or college. All memberships are held in the name of the university. See Policy 17.10, Memberships .
Mileage (call-back or local)	Yes	All funds except Appropriated Funds (E&G).		Reimbursement at published mileage rate for university travel.	Reimbursed through accounts payable department, not travel office.
Moving Expenses (see Relocation and Moving Costs)					

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Official University Events and Functions	Yes	Designated, Auxiliary, and discretionary. No funds for departmental parties unless donated for that purpose.			Department must retain supporting documentation as stated in Guidelines for Expenditures from University Funds .
Parking-related Expenses	Yes	All funds if it is for a valid off-campus business reason.		Self-park rate, unless employee can establish a valid reason for valet parking.	No funds for parking violations.
Parties - Departmental	No				No funds for departmental parties unless donated specifically for that purpose, in which case must have donor letter indicating intent and a separate fund must be established so that funds are not commingled.
Plants	Yes	Designated, Auxiliary, and discretionary. Appropriated Funds (E&G) allowed if for educational or research purposes.			Pertains to purchase, lease, or to maintain a live or artificial indoor plant. See Cards, Plants, and Flowers, above, for guidelines pertaining to plants sent as a gesture of sympathy or support.
Political Contributions	No				
Prizes					See Policy 3.18 - Gifts, Prizes and Awards - Summary Chart .
Receptions (retirement and other faculty/staff receptions, other than those administered through Human Resources)	Yes	Designated, Auxiliary, and discretionary. Appropriated Funds (E&G) not allowed.		Cannot be extravagant.	Must have valid business reason for the event. Department must retain supporting documentation as stated in Guidelines for Expenditures from University Funds . Invitations and announcements should clearly indicate event is a university function. If event is catered, must use SFA's food service provider. No funds for departmental parties unless donated specifically for that purpose, in which case must have donor letter indicating intent and a separate fund must be established so that funds are not commingled.

Expense Type	Allowable?	Allowable Sources*	Special Approval Required**	Dollar Limits	Comments
Relocation and Moving Costs	Yes	Designated, Auxiliary, and discretionary funds. No Appropriated Funds (E&G).	Prior approval of president.	Any portion related to mileage reimbursement is paid at IRS rate for moving unless a lower rate is negotiated by department.	IRS guidelines determine taxability of reimbursed moving expenses. Any reimbursement must be paid through the payroll office. See Policy 3.23, Moving Expenses.
Retirement Gifts	—————→				See Policy 3.18 - Gifts, Prizes and Awards - Summary Chart.
Student-Oriented Activities	Yes	Discretionary, Auxiliary, and student fee funds.			Pertains to academic and student-life related events such as new student receptions, scholarship presentations, and student government activities.
Tickets to University Sponsored Functions	Yes	Discretionary only.	Prior approval of president, appropriate vice president, or Regents.		A clear benefit to the university must be established; otherwise, should be paid by the employee attending the event.
Tips and Gratuities (incurred while in travel status)	—————→			Per diem can be used for tips, but no additional reimbursement unless there is a mandatory service charge.	Must provide documentation of mandatory service charge.
Tips and Gratuities – Business Meals (non-travel)	Yes	Designated, Auxiliary, and discretionary funds.		Must be reasonable (15-20%). Business meal limits (\$25 breakfast; \$25 lunch; \$50 dinner) include gratuities.	Documentation required.
Travel Expenses (above allowable limits)	Yes	Discretionary only. No funds may be used to reimburse employees for mileage at a rate in excess of university limit.			See Policy 3.29, Travel , and SFA Travel Guidelines.
Uniforms (or apparel required to be worn by certain employees (e.g., residence life, admissions, and athletic staff))	Yes	No Appropriated Funds (E&G).			
Water (bottled, for drinking) (see Convenience Items)					

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*Fund definitions and additional information can be found in **Guidelines for Expenditures from University Funds**. A list of funds that can be used for discretionary purposes is available in the accounting section of the SFA controller's office Web page: sfasu.edu/controller

**All purchases require the usual departmental approval process and adherence to SFA Procurement & Property Services guidelines. Only additional special approval requirements are listed on this chart.