

FAU Allowable Expenditures by Fund Type

Updated 08/31/2018



		FUNDS			
Category	Type of Expenditure	Educational & General (E&G)	Auxiliary	Student Activity (A&S)	Concession
GENERAL	Business Cards	YES	YES	YES	YES
	Congratulatory and condolence flowers	NO	NO	YES	YES
	Dues/ Fees for professional, occupational or other license required for a person to perform his or her official duties and <i>specifically authorized by law</i>	YES	YES	NO	YES
	Fines, late fees, penalties	NO	YES	NO	YES
	Flowers for University Sanctioned Functions	NO	YES	YES	YES
	Footrests and other Ergonomic items. <i>EH&S approval required.</i>	YES	YES	YES	YES
	Holiday items for University sanctioned functions (decorations, etc.)	NO	NO	YES	YES
	Honorariums	YES	YES	YES	YES
	Legal Advertisements	YES	YES	YES	YES
	Name badges for employees	YES	YES	YES	YES
	Notary Commission and seal for benefit of University	YES	YES	YES	YES
	Printing for Commencement only	YES	YES	YES	YES
	Regalia (Must become property of FAU)	NO	YES	NO	YES
	Shirts, Uniforms for job identification (with approved Perquisite Form on file with HR)	YES	YES	YES	YES
	Shirts for job identification (without Perquisite Form on file with HR)	NO	YES	YES	YES
	Tolls (Sun Pass, etc.)	YES	YES	YES	YES
EQUIPMENT	Vehicle tags/ titles/ licenses (for boats, cars, vans, and trucks) <i>FAU/State vehicles only</i>	YES	YES	NO	YES
	Audio - Visual Equipment	YES	YES	YES	YES
	Business Machine / Calculation (whole punchers, electric stapler, etc.)	YES	YES	YES	YES
	Cameras	YES	YES	YES	YES
	Cellular Phones - Departmental Shared (<i>Contact Telecommunications Department</i>)	YES	YES	YES	YES
	Cellular Phones, Cases and accessories - Individual (<i>Contact Telecommunications Dept.</i>)	NO	YES	NO	YES
	Coffeemakers used in Programs which serve the general public or development	NO	YES	YES	YES
	Computer	YES	YES	YES	YES
	Copier and Printer Leases. (<i>Page 27, Reference Guide for State Expenditures</i>)	YES	YES	YES	YES
	Equipment Rental (<i>letter of commitment required from Chair of department if over 1 year</i>)	YES	YES	YES	YES
	Mobile computing devices (laptops, notebooks, tablets, etc.) cases and accessories	YES	YES	YES	YES
	Office Furniture and public area furniture, with price limits. (<i>Page 29, Reference Guide for State Expenditures. Contact Procurement Services</i>)	YES	YES	YES	YES
	Repairs and Maintenance	YES	YES	YES	YES
	Television for specific position need (with justification)	YES	YES	YES	YES
	Television, VCR's for common areas	NO	YES	YES	YES
MEALS & REFRESHMENTS	Work -related applications (justification may be required)	YES	YES	YES	YES
	Advisory bodies including inter-institutional councils, committees (Could be voluntary)	NO	YES	NO	YES
	Alcoholic Beverages (See Office of The President University Policy 1.2, http://www.fau.edu/policies/files/1.2%20Alcoholic%20Beverages.pdf)	NO	NO	NO	YES
	Alcoholic Beverages, Fee Collected Event, IF conference is hosted by FAU, with non-employees paying a fee, alcoholic beverage included in agenda, then allowed from auxiliary fund. Ex: CES, workshops/conferences. All individuals must be over the legal drinking age of 21.	NO	YES	NO	NO
	Gratuities on allowed meals, not to exceed 15% of the bill	NO	YES	YES	YES
	Meals for job candidate (Spouse NOT included)	NO	YES	NO	YES

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	Meals related to staff development. Include details.	NO	YES	YES	YES
	Refreshments for staff/department meetings	NO	NO	NO	YES
	Refreshments for volunteers, such as, coffee, doughnuts, sodas and bottled water.	NO	YES	YES	YES
	Student- Centric events with food/ refreshments only where fees are collected for such expenses (Allowable on Housing Auxiliary without additional fee charged)	NO	YES	YES	YES
	University Functions, if open to all students.	NO	YES	YES	YES
RECRUITMENT	Advertising, Printing and Postage	YES	YES	YES	YES
	Moving Expenses	YES	YES	YES	YES
	Travel Expenses for Candidate: Lodging, per diem meals, incidentals	YES	YES	YES	YES
STAFF DEVELOPMENT	Books and periodicals for job related duties - with Supervisor Approval	YES	YES	YES	YES
	Conferences and Conventions	YES	YES	YES	YES
	Educational Courses Directly Related to Current Job	YES	YES	NO	YES
	Journal Submissions (to support mission of University)	YES	YES	YES	YES
	Memberships - Not personal in nature-benefit to the state required	YES	YES	YES	YES
	Professional Development: Seminar/ Conference directly related to job	YES	YES	YES	YES
	Rental of On-Campus Space (State Funded)	NO	YES	YES	YES
	Staff retreats - rental of lodging	NO	NO	YES	YES
	Student travel for direct benefit of the University	YES	YES	YES	YES
	Travel Expenses for Award Winners to travel to Award Ceremony	YES	YES	NO	YES
STUDENT ATHLETES	Athletic uniforms and equipment	No	YES	YES for Sport Club Council	NO
	Awards to recognize the accomplishments of student athletes	NO	YES	NO	NO
	Housing and Meal allowance - room and board money provided to student athletes required to stay on campus between academic semesters	NO	YES	NO	NO
	Medical supplies and services	NO	YES	NO	NO
	Recruiting expenses for prospective student athletes	NO	YES	NO	NO
	Student Athlete Opportunity Fund - Allowable Purchases under NCAA Opportunity Fund guidelines	NO	YES	NO	NO
	Student Athlete Special Assistance Fund - allowable purchases under NCAA Special Assistance Fund guidelines	NO	YES	NO	NO
SERVICES	Audio/Visual (Video production, graphic & art design, photography)	YES	YES	YES	YES
	Background checks and Homeland Security fees (as required by the federal government)	YES	YES	YES	YES
	Construction: remodeling, renovations	YES	YES	YES	YES
	Consulting Services	YES	YES	YES	YES
	Copying, photocopying, printing	YES	YES	YES	YES
	Couriers (FedEx, DHL)	YES	YES	YES	YES
	Custodial and Janitorial (carpet, laundry/linen and general office cleaning)	YES	YES	YES	YES
	IT Hardware maintenance (support contracts, system installations, technical support, etc.)	YES	YES	YES	YES
	IT Software maintenance	YES	YES	YES	YES
	Landscaping and grounds keeping	YES	YES	YES	YES
	Live Performances (speakers, performing arts, etc.)	YES	YES	YES	YES
	Maintenance agreements	YES	YES	YES	YES
	Medical (Healthcare providers, medical scientific research, etc.)	YES	YES	YES	YES

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	Postal services, printing supplies and related costs	YES	YES	YES	YES
	Professional Services for security, game officials, and speakers	YES	YES	YES	YES
	Scientific research / analysis (Chemical, biochemical, genetic, biotech, etc.)	YES	YES	NO	YES
	Security (System installation / Maintenance/ Monitoring, armored car, security guards, etc.)	YES	YES	YES	YES
	Telecommunications (<i>personal account prohibited</i>)	YES	YES	YES	YES
	Temporary Personnel	YES	YES	YES	YES
SUPPLIES	Audio , video tapes or CDs, blank or prerecorded for University business	YES	YES	YES	YES
	Binding equipment's and supplies	YES	YES	YES	YES
	Boat parts and supplies	YES	YES	YES	YES
	Break room supplies / equipment	NO	NO	NO	YES
	Cleaning supplies for common areas (if using punchout or contracted rates with Amazon, Office Depot or Staples)	YES	YES	YES	YES
	Copier supplies (Must obtain contract pricing)	YES	YES	YES	YES
	Copying, photocopying, printing	YES	YES	YES	YES
	Drafting supplies, laminating supplies	YES	YES	YES	YES
	Employees Uniforms (Required for job)	YES	YES	YES	YES
	Fax Supplies	YES	YES	YES	YES
	First Aid kits (if in COOP Plan)	YES	YES	YES	YES
	Gasoline for state-owned vehicles	YES	YES	YES	YES
	HVAC filters or similar items	YES	YES	YES	YES
	Lab supplies	YES	YES	YES	YES
	Library materials and supplies	YES	YES	YES	YES
	Live Animals	YES	YES	NO	YES
	Magazine (single copy or subscription as long as 1 year or less) only for business purpose	YES	YES	YES	YES
	Maintenance repairs and operations supplies	YES	YES	YES	YES
	Medical supplies for students and department use (if in COOP Plan)	NO	YES	YES	YES
	Misc. Hardware and electrical supplies	YES	YES	YES	YES
	Misc. scientific / Industrial supplies and hardware	YES	YES	YES	YES
	Musical supplies (Sheet music, purchase and rental, repairs)	YES	YES	YES	YES
	Office Supplies	YES	YES	YES	YES
	Photography supplies	YES	YES	YES	YES
	Pine straw, sand, gravel	YES	YES	YES	YES
	Plumbing Supplies	YES	YES	YES	YES
	Postal supplies	YES	YES	YES	YES
	Safety supplies - protection equipment and supplies	YES	YES	YES	YES
	School Supplies	YES	YES	YES	YES
	Shop supplies and tools (Mechanical, etc.)	YES	YES	YES	YES
	Software	YES	YES	YES	YES
	Stage props and supplies	YES	YES	YES	YES
	Conference Events, Park Registration Fee or Tickets	NO	NO	YES	NO
	Entertainment: Music, Bands, DJ,etc...	NO	NO	YES	NO
	Equipment Rental	NO	NO	YES	NO
	Flowers for Commencement	NO	YES	NO	NO

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STUDENT PROGRAMMING	Meals, Snacks, Beverages (Program guidelines must be followed)	NO	NO	YES	NO
	Motivational Posters (<i>Limited Dollar Amounts - not to exceed \$100</i>)	NO	NO	YES	NO
	Prizes, Student Give-Aways, \$100 limit. Must be open to all students.	NO	YES	YES	NO
	Promotional Items and giveaway including t-shirts (Programs Guidelines)	NO	NO	YES	NO
	Refrigerators, microwaves, coffee maker (Programming use only)	NO	NO	YES	NO
	Room Rentals	NO	NO	YES	NO
	Transportation: Car Rental, gas, flight, trains, bus, taxi, etc....	NO	NO	YES	NO
DEPARTMENTAL RESTRICTIONS	Decorative / Display items for use at university hosted events (Flowers, Plants)	NO	YES	YES	YES
	Decorative / Display items for use in common areas	NO	YES	NO	YES
	Frames for educational and/or informational purposes	YES	YES	YES	YES
	Gift Cards (only allowed for Research Participants. Contact Research Accounting for details)	NO	NO	NO	NO
	Longevity and retirement recognition (plaque) for satisfactory service (not to exceed \$100)	YES	YES	YES	YES

Fund Definitions:	
Education & General (E&G)	Funds appropriated by the State Legislature to carry out and support the primary mission of the University-education, research and public service.
Auxiliary	An Auxiliary Operation is an entity that exists to furnish goods or services primarily to benefit students, faculty and staff, and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Auxiliary Operations are managed as self-supporting activities through the fees they charge their customers for product or services rendered and may not obtain any support from the Educational and General Fund (E&G). At all times, auxiliary activities must support the educational endeavor of the University and enhance its functioning.
Activity & Service (A&S)	A Fee that is collected as a component of tuition and fees and is retained by the University and paid into a separate A&S fund. The fee shall be expended for lawful purposes to benefit the Student Body in general. This shall include, but shall not be limited to, student publications and grants to duly recognized student organizations, the membership of which is open to all students at the University without regard to race, ethnicity, age, disability, sex or religion. The fund may not benefit activities for which an admission fee is charged to students, except for Student Government sponsored concerts.
Concession	A discretionary fund under the University President which is funded by vending revenue and used for the benefit of the University. These funds may be used for expenses such as food, entertainment, awards, etc. that cannot be charged to the E&G budgets.

Notes:

- 1) This document is not meant to outline every possible expenditure. Contact Procurement or Accounts Payable if you have questions.
- 2) To qualify as an allowable expenditure, regardless of funding source, a clear business purpose must exist. All allowable expenditures, regardless of funding source, must be for a relevant and appropriate operating expenses. These monies cannot be expended to satisfy the personal preference of employees.
- 3) PROMOTIONAL ITEMS must be purchased from a licensee. Procurement Services will ONLY approve requisitions from current licensees. Contact Office of Trademark Licensing & Marketing with questions.
- 4) Per the FAU Foundation, expenses paid on Foundation SmartTags will be audited in compliance with E&G fund guidelines. Any exceptions must be paid directly by the Foundation. Contact the FAU Foundation for any Foundation related questions.
- 5) Contact General Accounting or Procurement for any PECO related questions.
- 6) Contact Research Accounting for any questions related to Grants.
- 7) Royalties can only be paid by Research Corp.