



## FLORIDA STATE UNIVERSITY EXPENDITURE GUIDELINES

*Funds may only be expended for reasonable and appropriate goods or services necessary to accomplish the mission of the University. To be an allowable expenditure, a clear business purpose must exist. Expenses for the personal convenience or preference of employees and which are not necessary in the order for the University to carry out its mission are prohibited. If you have questions about a specific expenditure, please contact Disbursement Services at (850) 644-5021. Additional information found on Page 5.*

| Category   | Account Code(s) | Funding Source |               | Alt. Payment Method |                                   |
|--|-----------------|----------------|---------------|---------------------|-----------------------------------|
|  |                 | E&G / CF (A)   | Auxiliary (B) | Pcard               | Electronic Payment Request (ePRF) |
| <b>(A)</b> Includes all E&G/Carryforward-type funds (110-241)  |                 |                |               |                     |                                   |
| <b>(B)</b> Includes all auxiliary-type funds (310-325, 345-360, 370, 390, 630), concessions/vending fund (620), and certain designated funds (330-335)   |                 |                |               |                     |                                   |
| <b>I. GENERAL EXPENDITURES</b>   |                 |                |               |                     |                                   |
| Congratulatory & condolence flowers  | 741940          | No             | Yes           | Allowed             | Prohibited                        |
| Fines, late fees, penalties  | N/A             | No             | Yes           | Prohibited          | Prohibited                        |
| Legal advertisements   | 740231          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Dues/Fees for professional, occupational or other licenses required for a person to perform their official duties and specifically authorized by law ( <i>Membership Justification form required</i> ) | 741966          | Yes            | Yes           | <u>Limited (1)</u>  | Allowed                           |
| Notary commission and seal for benefit of University   | 741966          | Yes            | Yes           | Allowed             | Allowed                           |
| Alcohol purchased for resale (Must follow The Florida State University Alcohol Policy)   | 741016          | No             | Yes           | Prohibited          | Prohibited                        |
| Food and non-alcoholic beverages purchased for resale  | 741016          | No             | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Goods and services purchased for resale (t-shirts and other clothing, promotional items, etc.)   | 741009          | No             | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Tickets and admission fees   | 741965          | Yes            | Yes           | Allowed             | Allowed                           |
| Tolls (Sun Pass, etc.)   | 741966          | Yes            | Yes           | Allowed             | Allowed                           |
| Utilities  | Various         | Yes            | Yes           | Prohibited          | Allowed                           |
| Vehicle tags/titles/licenses (for boats, cars, vans and trucks)  | 741966          | Yes            | Yes           | Prohibited          | Allowed                           |
| FSU Commencement cap and gown for staff (become property of the University)  | 741335          | Yes            | Yes           | Allowed             | Prohibited                        |
| <b>II. ACCESSORIES/DECORATIVE ITEMS</b>  |                 |                |               |                     |                                   |
| Decorative/display items for use by department   | 741121          | No             | Yes           | Allowed             | Prohibited                        |
| Decorative/display items for use at University hosted events (flowers, plants, etc.)   | 741121          | No             | Yes           | Allowed             | Prohibited                        |
| Frames for educational and/or informational purposes   | 741121          | Yes            | Yes           | Allowed             | Prohibited                        |
| <b>III. EQUIPMENT AND FURNITURE</b>  |                 |                |               |                     |                                   |
| Equipment and furniture  | Various         | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Refrigerators/coffeemakers & servers/fans/portable heaters/stoves/microwaves/other equipment for classroom, health care, film storage, laboratory or Housing use ONLY with approval from EH&S.         | 741191          | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Mobile communication devices (cell phones, pagers, etc.) ONLY with approval from ITS   | 740730          | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| <b>IV. MEALS AND REFRESHMENTS</b>  |                 |                |               |                     |                                   |
| Alcoholic Beverages (Must follow The Florida State University Alcohol Policy)  | 741016          | No             | Yes           | Prohibited          | Prohibited                        |
| Institutional meetings, seminars   | 741301          | No             | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Staff meetings and office breaks   | 741301          | No             | No            | <u>Limited (1)</u>  | Prohibited                        |
| Working meals  | 741301          | No             | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Student-centric events   | 741301          | No             | Yes           | <u>Limited (1)</u>  | Prohibited                        |

| Category  | Account Code(s) | Funding Source |               | Alt. Payment Method |                                   |
|---|-----------------|----------------|---------------|---------------------|-----------------------------------|
|   |                 | E&G / CF (A)   | Auxiliary (B) | Pcard               | Electronic Payment Request (ePRF) |
| <b>(A)</b> Includes all E&G/Carryforward-type funds (110-241)   |                 |                |               |                     |                                   |
| <b>(B)</b> Includes all auxiliary-type funds (310-325, 345-360, 370, 390, 630), concessions/vending fund (620), and certain designated funds (330-335)  |                 |                |               |                     |                                   |
| <b>V. PROMOTIONAL ITEMS</b>   |                 |                |               |                     |                                   |
| Advertising   | 740285          | Yes            | Yes           | Allowed             | Prohibited                        |
| Banners (permanent outdoor signs must have approval prior to purchase)  | 740284          | Yes            | Yes           | Allowed             | Prohibited                        |
| Clothing items other than for faculty & staff   | 740284          | No             | Yes           | Allowed             | Prohibited                        |
| Gift cards  | 740284          | No             | No            | Prohibited          | Prohibited                        |
| Other miscellaneous promotional items   | 740284          | No             | Yes           | Allowed             | Prohibited                        |
| Invitations to University functions   | 740284          | No             | Yes           | Limited (1)         | Prohibited                        |
| Photography for promotion of the University   | 740285          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Rental space used to promote events   | 740285          | No             | Yes           | Prohibited          | Prohibited                        |
| <b>VI. RECRUITMENT SEARCH / SCREENING ACTIVITIES</b>  |                 |                |               |                     |                                   |
| Job advertisements  | 740285          | Yes            | Yes           | Allowed             | Prohibited                        |
| Job candidate travel (including spouse, if approved by Dean / Director / Dept Head)   | 7405%           | Yes            | Yes           | Prohibited          | Prohibited                        |
| Moving expenses (must obtain prior approval from HR and does not include transportation for family members)   | 740602          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Meals for job candidate, spouse (includes gratuities not to exceed 20% of the bill)   | 741301          | No             | Yes           | Limited (1)         | Prohibited                        |
| Student travel (for purposes of recruitment)  | 7405%           | No             | Yes           | Prohibited          | Prohibited                        |
| <b>VII. SERVICES</b>  |                 |                |               |                     |                                   |
| Audio/visual (video production, graphic & art design, photography)  | 740265          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Background checks and Homeland Security fees (as required by the Federal Government)  | 740229          | Yes            | Yes           | Prohibited          | Allowed                           |
| Communications and networks (telephone installation/repair, computer network and data fees, mobile devices/services, etc.)<br>Only with approval of ITS | Various         | Yes            | Yes           | Prohibited          | Prohibited                        |
| Remodeling and renovation   | 740223          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Custodial and janitorial (carpet, laundry/linen and general office cleaning)  | 740262          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Engineering   | 740222          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Honorariums   | 740231          | Yes            | Yes           | Prohibited          | Allowed                           |
| IT hardware maintenance (support contracts, system installations, technical support, etc.)  | 740251          | Yes            | Yes           | Prohibited          | Prohibited                        |
| IT software maintenance   | 740916          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Landscaping and grounds keeping   | 740268          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Live performances (speakers, performing arts, etc.)   | 740266          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Mailing and delivery (postal, courier, shipping by FedEx, UPS, DHL, etc.)   | 740224          | Yes            | Yes           | Limited (1)         | Prohibited                        |
| Medical (healthcare providers, medical scientific research, etc.)   | 740259          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Management/marketing consultants  | 740248          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Copying, printing and other document management services, page charges, and scientific reprint fees (includes business cards)                           | 740301          | Yes            | Yes           | Limited (1)         | Prohibited                        |
| Publication charges/page charges/scientific reprint fees  | 740301          | Yes            | Yes           | Allowed             | Allowed                           |
| Research participants (Payments INCLUDED IN the modified total direct cost (MTDC) F&A base)   | 740355          | Limited (2)    | Limited (2)   | Prohibited          | Allowed                           |
| Research participants (Payments EXCLUDED FROM the modified total direct cost (MTDC) F&A base)   | 741954          | Limited (2)    | Limited (2)   | Prohibited          | Allowed                           |
| Royalties   | 741970          | Yes            | Yes           | Prohibited          | Allowed                           |
| Scientific research/analysis (chemical, biochemical, genetic, biotech, etc.)  | 740245          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Security (system installation/maintenance/monitoring, armored car, security guards, etc.)   | 740229          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Space rental (as approved by University Lease Administrator - 644-7934)   | 741741          | Yes            | Yes           | Prohibited          | Allowed                           |

| Category  | Account Code(s) | Funding Source |               | Alt. Payment Method |                                   |
|---|-----------------|----------------|---------------|---------------------|-----------------------------------|
|   |                 | E&G / CF (A)   | Auxiliary (B) | Pcard               | Electronic Payment Request (ePRF) |
| <b>(A)</b> Includes all E&G/Carryforward-type funds (110-241)   |                 |                |               |                     |                                   |
| <b>(B)</b> Includes all auxiliary-type funds (310-325, 345-360, 370, 390, 630), concessions/vending fund (620), and certain designated funds (330-335)                  |                 |                |               |                     |                                   |
| Temporary personnel   | 740231          | Yes            | Yes           | Prohibited          | Prohibited                        |
| <b>VIII. STAFF DEVELOPMENT</b>  |                 |                |               |                     |                                   |
| Books for job-related duties, less than \$250 (books become property of the University)   | 741252          | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Books for job-related duties, equal/greater than \$250 (books become property of the University)  | 760101          | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Conference and convention registration - Must have a direct benefit to the University   | 740272          | Yes            | Yes           | <u>Limited (3)</u>  | Allowed                           |
| Educational courses directly related to current job   | 740272          | Yes            | Yes           | <u>Limited (3)</u>  | Prohibited                        |
| Memberships - Individual (if institutional membership not available) (Membership Justification form required)   | 741924          | Yes            | Yes           | <u>Limited (1)</u>  | Allowed                           |
| Memberships - Institutional (Membership Justification form required)  | 741923          | Yes            | Yes           | <u>Limited (1)</u>  | Allowed                           |
| Rental of on-campus space   | 741741          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Subscriptions (Newspapers, magazines, periodicals relative to FSU activities and should not exceed one year)  | 741910          | Yes            | Yes           | <u>Limited (1)</u>  | Allowed                           |
| Staff retreats - catering   | 741301          | No             | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Staff retreats - rental of lodging  | 741741          | No             | Yes           | Prohibited          | Prohibited                        |
| Student travel for direct benefit of the University   | 7405%           | Yes            | Yes           | Prohibited          | Prohibited                        |
| Employee parking permits  | 741751          | No             | No            | Prohibited          | Prohibited                        |
| University parking permits/spaces - University Guests for business purposes (Internal PO -TAPS)   | 741751          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Departmental Plaques/Awards/Tokens ( <b>not to exceed \$100 &amp; may not be gift cards or certificates</b> )   | 741940          | Yes            | Yes           | Allowed             | Prohibited                        |
| Longevity and retirement recognition for satisfactory service ( <b>not to exceed \$100 &amp; may not be gift cards or certificates</b> )                                | 741940          | Yes            | Yes           | Allowed             | Prohibited                        |
| Non-monetary awards for volunteer recognition ( <b>not to exceed \$100 &amp; may not be gift cards or certificates</b> )  | 741940          | Yes            | Yes           | Allowed             | Prohibited                        |
| <b>IX. SUPPLIES</b>   |                 |                |               |                     |                                   |
| Audio, video tapes or CDs, blank or prerecorded for University business   | 741165          | Yes            | Yes           | Allowed             | Prohibited                        |
| Auto parts (from parts stores, not gas stations)  | 741376          | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Binding equipment and supplies  | 741361          | Yes            | Yes           | Allowed             | Prohibited                        |
| Boat parts and supplies   | 741376          | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Controlled substances (ethyl alcohol, DEA items, gases, radioactive materials, hazardous chemicals) - <i>may require approval by EH&amp;S</i>                           | 741272          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Copier supplies   | 741102          | Yes            | Yes           | Allowed             | Prohibited                        |
| Copying, printing, photocopying (must use campus UPS Store or obtain approval from Printing Services to use other vendors)  | 741102          | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Gasoline or diesel fuels  | 741391          | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Library materials and supplies  | 741251          | Yes            | Yes           | Allowed             | Prohibited                        |
| Live animals (LAR Internal PO)  | 741282          | Yes            | Yes           | Prohibited          | Prohibited                        |
| Medical/Dental supplies for students and department use   | 741271          | Yes            | Yes           | Allowed             | Prohibited                        |
| Miscellaneous hardware and electrical supplies  | 741376          | Yes            | Yes           | Allowed             | Prohibited                        |
| Miscellaneous scientific/industrial supplies and hardware (clamps, nuts, bolts, wire, fluids, welding supplies, fittings, electrical supplies, tooling and components). | 741271          | Yes            | Yes           | Allowed             | Prohibited                        |
| Miscellaneous scientific lab ware (filters, flasks, glassware, stirrers, pipettes, etc.)  | 741271          | Yes            | Yes           | Allowed             | Prohibited                        |
| Musical supplies (sheet music, purchase and rental, strings, repair parts, repairs)   | 741251          | Yes            | Yes           | Allowed             | Prohibited                        |
| Name plates, tags, ID badges  | 741101          | Yes            | Yes           | Allowed             | Prohibited                        |
| Office supplies (only through FSU contractor: Office Depot)   | 741101          | Yes            | Yes           | Allowed             | Prohibited                        |

| Category   | Account Code(s)   | Funding Source |               | Alt. Payment Method |                                   |
|--|-------------------|----------------|---------------|---------------------|-----------------------------------|
|  |                   | E&G / CF (A)   | Auxiliary (B) | Pcard               | Electronic Payment Request (ePRF) |
| <b>(A)</b> Includes all E&G/Carryforward-type funds (110-241)  |                   |                |               |                     |                                   |
| <b>(B)</b> Includes all auxiliary-type funds (310-325, 345-360, 370, 390, 630), concessions/vending fund (620), and certain designated funds (330-335)                     |                   |                |               |                     |                                   |
| Personal Protection Equipment - Masks, hand-sanitizer, cleaning supplies, etc.   | 740262            | Yes            | Yes           | Prohibited          | Prohibited                        |
| Photographic supplies (film, paper, developing, slides, photo chemicals - no picture frames)   | 741165            | Yes            | Yes           | Allowed             | Prohibited                        |
| Preprinted materials (articles, reprints, brochures, directories, forms, instructional materials, labels, maps, pamphlets)   | 740301            | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Safety supplies-protection equipment and supplies (safety glasses, shoes, harnesses, waist/back belts, hard hats, shop safety items, etc.) PERQUISITE FORM MAY BE REQUIRED | 741271/<br>741335 | Yes            | Yes           | Allowed             | Prohibited                        |
| School supplies and games  | 741251            | Yes            | Yes           | Allowed             | Prohibited                        |
| Software (Software Checklist must be approved by ITS and the PCard Admin)  | 741145            | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Stage props & supplies   | 741251            | Yes            | Yes           | Allowed             | Prohibited                        |
| Employee uniforms (required for job) PERQUISITE FORM IS REQUIRED   | 741335            | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Uniform shirts (for job identification) PERQUISITE FORM IS REQUIRED  | 741335            | Yes            | Yes           | <u>Limited (1)</u>  | Prohibited                        |
| Student and other non-employee uniforms  | 741332            | No             | Yes           | <u>Limited (1)</u>  | Prohibited                        |

| Category   | Account Code(s) | Funding Source |               | Alt. Payment Method |                                   |
|--|-----------------|----------------|---------------|---------------------|-----------------------------------|
|  |                 | E&G / CF (A)   | Auxiliary (B) | Pcard               | Electronic Payment Request (ePRF) |
| <b>(A)</b> Includes all E&G/Carryforward-type funds (110-241)  |                 |                |               |                     |                                   |
| <b>(B)</b> Includes all auxiliary-type funds (310-325, 345-360, 370, 390, 630), concessions/vending fund (620), and certain designated funds (330-335) |                 |                |               |                     |                                   |

**Notes:**

- Limited (1) - Special Conditions and specific prohibitions are detailed on Procurement Services' website; see specific links for details*
- Limited (2) - Allowable with approval by the Provost's Office*
- Limited (3) - Allowable if no travel is involved; otherwise, should be purchased on a T-Card*

**Additional Fund Guidance:**

- [FSU Fund Structure Guidance](#)
- [Carryforward Fund \(140, 240, 241\)](#)
- [Tuition Differential Fund \(121, 126\)](#)
- [Activity & Service Fee Fund \(610\)](#)
- [Student Technology Fee Fund\(615\)](#)

**Additional Policy:**

- [Alcohol Policy](#)
- [Moving Expenses](#)
- [Memberships](#)
- [Perquisite Policy](#)

**Additional Resources:**

Please refer to the following sites for additional guidance on other types of purchases:

- [Sponsored Research expenditures](#)
- [Foundation expenditures](#)
- [Research Foundation Business Manual](#)
- [Purchasing Card expenditures](#)
- [Construction - Fixed Capital Outlay Projects 14.003](#)
- [Auxiliary Accounting \(Internal PO\)](#)
- [Budget Office Funding Sources](#)
- [FSU/OBS Printing Services](#)
- [Sun Pass, Tolls- Florida Statute 112.061](#)
- [Professional or other organization membership dues FS 216.345](#)
- [Longevity and retirement recognition for satisfactory service FS 110.1245](#)
- [Non-monetary awards for volunteer recognition FS 110.503](#)
- [Expense Account Short List or Data Dictionary](#)