

SUNY ESF - Expenditure Guidelines

Version Dated: **October 11, 2018**

Overview / General Information

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2. Sales taxes are not reimbursable. Use the appropriate Tax-Exempt Certificates locals on the Business Office web page. Call Purchasing Department if you have any questions.
3. Unless otherwise specified, the person responsible for the account is the minimum level of approval required. (i.e., Principal investigator for RF accounts.)
4. Written justification is required regarding how the item purchased is program-related and/or for the benefit of the College.
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6. Equipment items with a cost of \$5,000 or more will be reviewed to determine whether the purchase should be capitalized.
7. The ESF College Foundation may have specific restrictions based on donor intent and account purpose. Many of the expenditures can be approved by the appropriate responsible person.
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Category	Transaction Type	State or IFR Funds	ESF Foundation / Agency Funds	RF Sponsored Projects	RF Non-Sponsored Projects	Special Comments and Policy Links
ALCOHOL	Alcoholic Beverages	No	Yes	No	No	ESF POLICY: http://www.esf.edu/au/documents/AlcoholOtherDrugUsePolicy.pdf
AWARDS (may be taxable to employee)	Employee Awards / Incentive Programs	Yes*	Yes***	No	Yes**	* OSC rules apply (XIV.5). Consult with Business Office first. ** Awards of nominal value permitted (up to \$100). Cash/Cash equivalent taxable *** For selected recipient of ESF Award for Exceptional Achievement in Teaching
	Student Awards	Yes	Yes	No	Yes	
CARDS	Holiday/Greeting Cards	No	Yes	No	No	ESF Foundation: donor-related only
CLOTHING	Clothing Purchases	Yes*	Yes*	Yes**	Yes*	* NOTE: ESF follows IRS rules that outline when clothing purchases are not considered to be a taxable fringe benefit (only purchases exempt from taxation are permitted). ----> Contact Purchasing Department for guidance on procurement rules related to textiles (including clothing). ** Requires prior approval from sponsor
COLLEGE OR DEPARTMENTAL ACTIVITIES	Community-Related Programs, Seminars, Workshops, Conferences and Continuing Education Courses	Yes*	Yes	Yes**	Yes	* College sponsored, self-supporting event(s) where the majority of participants are not college employees. Expenses may include meals, refreshments, entertainment, etc. ** Based on Sponsor guidelines. Requires prior approval from sponsor.
	Faculty/Staff Retreats, Planning and Administrative Training Meetings (see comments for advance approval)	Yes	Yes	No	Yes	Activities organized to develop operational plans, train staff, etc., may include employee meals. These are generally conducted away from the (offsite). Meals require advance executive-level approval.
	Faculty / Staff Orientations / Receptions / Campus Award Ceremonies	Yes*	Yes	No	Yes**	*Event primarily for employees is not allowed. To be allowed, must include students and non-students in greater numbers than college employees. Proper documentation is required and includes the event announcement, business purpose, proof / attestation that event was comprised mostly of non-ESF employees (i.e., students, parents, other constituents), etc. **Must be a department level event/activity, inclusive of all staff and/or students in the department with a reasonable business and/or recognition purpose. Prior approval required.

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CONTRIBUTIONS	Cash donations, gift cards, and gift certificates	No	No	No	No	
DUES & MEMBERSHIPS	Institutional	Yes	Yes	No	Yes	Membership must be in the name of the SUNY ESF, not the individual
	Individual Membership to:					Footnotes:
	♦ Civic or Service Club	Yes*	Yes	Yes**	Yes*	* Unless membership benefits ESF, requires executive-level approval ** Must benefit Sponsored Award being charged and requires sponsor approval
	♦ Professional Organizations	Yes*	Yes	Yes**	Yes*	*** If required for the position, requires executive level approval
	♦ Professional Licenses	Yes***	Yes	Yes****	Yes***	**** If required by sponsored program
ENTERTAINMENT CONTRACTS		Yes	Yes	No	Yes	Valid contract required and can only be signed by those with appropriate signatory rights. Contact the Purchasing Department for contract guidelines.
FLOWERS	Classroom / Research Purposes	Yes	Yes	Yes	Yes	When used in course instruction and/or research
	Congratulatory	No	No	No	No	Not allowed from any fund sources
	Funeral / Illness:					
	♦ Employee & Immediate Family	No*	No	No	Yes**	*QWL Exception **Subject to the RF Unrestricted Expense Policy. Prior approval required.
	♦ Friends / Donors	No	Yes	No	No	ESF Foundation: donor-related only
	Administrative Professionals Day	No	No	No	No	Not allowed from any fund sources

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GIFTS (may be taxable to employee)	Employees:					RFUFP
	♦ Appreciation	No	No	No	Yes*	* Awards of nominal value permitted (up to \$100). Gift cards <u>not</u> allowed. May be taxable to recipient.
	♦ Memorial	No	No	No	Yes*	*Subject to the RF Unrestricted Expense Policy
	♦ Retirement	Yes*	Yes**	No	Yes***	* Must be official retirement from the College as defined in State of NY - \$150 limit. May be taxable to recipient. ** If donations are solicited and received by the ESF College Foundation specifically for the retirement gift. *** \$25 per year of service for up to 30 years (\$750) and can be non-cash or cash equivalent gift. May be taxable to recipient.
	♦ Special Occasions	No	No	No	No	subject to
	♦ Sporting Event Tickets	No	No	No	Yes*	*Subject to the RF Unrestricted Expense Policy
	♦ Volunteerism	No	No	No	No	
	Friends/Donors:					
	♦ Appreciation	No	Yes	No	Yes**	
	♦ Memorial	No	No	No	No	
	♦ Sporting Event Tickets	No	Yes*	No	No	* May include ticket for employee serving in role of host or friend/donor. Purchase of season tickets not allowed from any fund source.
Promotional	Yes*	Yes	No	Yes*	* Items should be directly related to program/mission; justification is required. Subject to the RF Unrestricted Expense Policy	
GRADUATION REGALIA	Caps, Gowns, Stoles, etc.	No	No	No	No	Applies to both employees and students.
	Honors Cords for ESF Students	Yes*	No	No	No	* IFR funds only
HONORARIUMS	ESF Academic or Professional Staff	Yes*	Yes	No	No	* SEEK PRIOR APPROVAL FROM HR (BEV GRACZ) * Refer to SUNY Policy #8950 for guidance http://www.suny.edu/sunypp/documents.cfm?doc_id=554
	Research Foundation Employee	N/A	N/A	No	No	
	Non-ESF Employee	Yes*	Yes	Yes*	Yes*	* Contact Business Office or ORP prior to engagement for guidance (to confirm appropriateness, tax forms, etc.)

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MEALS	Employee Meals: (see note regarding receipts)					NOTE: DETAILED RECEIPTS REQUIRED, SUMMARY RECEIPTS WILL GENERALLY NOT BE REIMBURSED (applies throughout this section)
	♦ Department Social Activity	No	No	No	Yes*	*Refers to celebrations for birthdays, holidays, baby showers, etc. Must be a department level event/activity, inclusive of all staff and/or students in the department with a reasonable business and/or recognition purpose . Prior approval required.
	♦ Entertaining Official Guests	Yes	Yes	No	Yes	Care must be exercised in ratio of employees to guests; proper documentation includes list of those being entertained.
	♦ ESF Employee-Only Receptions	No*	Yes*	No	Yes*	* Pertains to ESF employee-only receptions. Must be a department level event/activity, inclusive of all staff and/or students in the department with a reasonable business and/or recognition purpose. Prior approval required. For ESF College Foundation must be from departmental discretionary funds
	♦ Routine Staff Meetings	No	No	No	No	Example: regularly scheduled staff meetings of short durations (1-2 hours)
	♦ Planning/Administrative Meetings (Also See "College/Dept Activities")	Yes	Yes	No	Yes*	Examples includes departmental off-site strategic planning or campus training. Formal agenda and statement of business purpose required. Contact Business Office for guidance before incurring expenses * Must be a department level event/activity, inclusive of all staff and/or students in the department with a reasonable business and/or recognition purpose. Prior approval required.
	♦ Retirement Dinners	No	Yes*	No	No	* Permitted if funds are specifically collected by the ESF College Foundation for this purpose.
	Employee Spouse Meals:					
	♦ Entertaining Official Guests	Yes*	Yes*	No	Yes*	* Spouses may be included in public relations activities, when appropriate.
	♦ Faculty Orientations/Receptions	Yes*	Yes*	No	Yes*	
	Prospective Employee (Recruitment)	Yes*	Yes*	No	Yes*	* Be aware of rules regarding reimbursement of alcohol.
	Gratuity	Yes	Yes	No	Yes	If a gratuity is customary, it should be an amount that is generally acceptable (not to exceed 20%).
	Student Meals:					
	♦ Athletics Programs	Yes	Yes	No	No	Athletics IFR funded by broad-based fee.
	♦ Orientation Receptions or Dept. Graduation / Activities	Yes	Yes	No	Yes	It is an appropriate State expenditure when food is included in events that benefit students; not primarily ESF staff.

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MILEAGE REIMBURSEMENT	Business Travel (commuting miles cannot be reimbursed per IRS regulations)	Yes	Yes	Yes	Yes	Contact Travel Office for guidance. General Information: https://www.esf.edu/business/documents/Travel-Allowable-Mileage-and-Per-Diem-Expenses.pdf
OFFICE / DEPARTMENTAL EXPENSES	Supplies - Office	Yes	Yes	No	Yes	Normal, appropriate office supplies (pens, paper clips, etc.)
	Supplies - Common Areas (Breakroom)	Yes	Yes*	No	Yes	* For Donor / Board relations only
	Appliances - Common Areas	Yes	No	No	Yes	Discretion should be used in purchasing this category -- Appliances must have the energy star label -- Air conditioners must be approved and installed by Physical Plant
	Appliances - individual offices	No	No	No	No	
	Decorations / Flowers / Plants	No	No	No	No	
	Holiday Decorations	No	No	No	No	
	Pictures, Artwork, Décor	No	No	No	No	
	Snacks / Refreshments	No	Yes*	No	No	*For Donor / Board relations only
	Water Coolers ♦ Common Area ♦ Individual Departments	Yes No	No No	No No	Yes Yes	Refers to building-wide breakroom(s); should use discretion NY State Executive Order 18 addresses bottled water https://www.ogs.ny.gov/GreenNY/green-EQ18-text.asp
PARKING PERMITS OR TRAFFIC VIOLATIONS	(Employee Parking Permits) Towing , Traffic E-Z Pass Violations, etc.	No	No	No	No	Not appropriate business-related expenses -- Towing of a state-owned or RF vehicle is permitted, if necessary -- Allowable if permit relates to official office work station
PUBLIC RELATIONS	Fundraising, Alumni Activities	No	Yes	No	No	
	Dinners / Admissions Charges	No	Yes	No	No	
	Donations / Sponsorships / etc.	No	Yes*	No	No	*Includes donations for ESF name recognition requires approval of Foundation Executive Director
	Publicity Advertising	Yes	Yes	Yes*	Yes	For SUNY ESF events and/or recruiting students, faculty, staff. * Requires prior approval from sponsor

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RECRUITMENT EXPENSES FOR PROSPECTIVE EMPLOYEE(S)	Cost of Advertisements	Yes	Yes	Yes*	Yes	* Based on Sponsor guidelines
	Other Related Expenses:					
	♦ Travel to and from interview	Yes	Yes	Yes*	Yes	* Based on Sponsor guidelines and requires prior sponsor approval
	♦ Meals at interview	Yes	Yes	No	Yes	
	♦ Moving expenses	Yes*	Yes**	Yes*	Yes	* See separate section for "Relocation Expenses" ** For ESF College Foundation supported employees only
REFRESHMENTS FOR DEPARTMENT USE	Refreshments Provided for:					
	♦ Public and/or Business Visitors	Yes*	Yes	No	Yes	* Discretion should be used in this category. Would expect low levels of expenditures (i.e., coffee, water, etc.)
	♦ Employees Only	No	No	No	No	
RELOCATION EXPENSES	Moving Expenses	Yes*	Yes**	No	Yes***	* Refer to SUNY Policy #8200 for guidance http://www.suny.edu/sunypp/documents.cfm?doc_id=548 **For ESF College Foundation supported employees only *** Refer to RF Policy for guidance http://www.rfsuny.org/media/RFSUNY/Procedures/pay_moving-expense-reimbursement_guid.htm
STUDENT ACTIVITIES AND EXPENSES	Freshman and Transfer Orientations	Yes	Yes	No	Yes	Include meals, refreshments, entertainment, etc.
	Food for Orientations, Formal Receptions, Department Graduations	Yes	Yes	No	Yes	An announcement of the event must be included with the purchase requisition when seeking payment
	Monetary Donations to Student Association Groups	No	No	No	No	
	Scholarships	Yes	Yes	No	No	
SURVEYS	Payments to Participants	No	No	Yes*	Yes*	* IRB Protocol must be followed and cannot be paid to ESF employees. Contact ORP for specific rules and guidance