



Policy Title:	Expenditures
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Policies Superseded:	407; FINA 107; FAST-BUFA 204
Policy Management Area(s):	Finance and Administration

SUMMARY:

The purpose of this policy is to describe the various funds at Coastal Carolina University as well as the state regulations and University directives governing the funds. Any expenditure presented for payment or reimbursement that is in violation of this or any other University policy, rule or regulation, or state or federal mandate, will be denied, and the submitter will be personally liable for the debt.

PLEASE NOTE that all budget officers, as well as anyone else who works with or monitors one or more budgets, must take the Expenditure Policy training offered by Accounts Payable. To sign up for a training session, visit <https://www.coastal.edu/tdse/trainingopportunities/>.

POLICY:

I. DEFINITIONS

- A. Discretionary funds – a set amount of money or portion of a budget that is set aside for the purchase of things which may not be necessary, but may be useful or beneficial.
- B. South Carolina Procurement Code ([SC Code 11-35-10](#)) – a section of law for the underlying purposes of:
 1. Providing increased economy in state procurement activities and maximizing to the fullest extent practicable the purchasing values of funds, while also ensuring that procurements are the most advantageous to the state and in compliance with the provisions of the Ethics, Government Accountability, and Campaign Reform Act.
 2. Fostering effective broad-based competition for public procurement within the free enterprise system.
 3. Developing procurement capability responsive to appropriate user needs.

4. Consolidating, clarifying, and modernizing the law governing procurement in this state, and permitting the continued development of explicit and thoroughly considered procurement policies and practices,
 5. Requiring the adoption of competitive procurement laws and practices by units of state and local governments,
 6. Ensuring the fair and equitable treatment of all persons who deal with the procurement system, which will promote increased public confidence in the procedures followed in public procurement.
 7. Providing safeguards for the maintenance of a procurement system of quality and integrity with clearly defined rules for ethical behavior on the part of all persons engaged in the public procurement process.
 8. Developing an efficient and effective means of delegating roles and responsibilities to the various government procurement officers.
- C. Prudent Person Test – an assessment of action(s) based on what a hypothetical “prudent person” would do; the prudent person acts sensibly, does things without serious delay, and takes proper, but not excessive, precautions.
- D. State Appropriations Act – legislative action that allows the state to spend money. A new act is proposed each year and is available on the South Carolina Legislature website: <http://www.scstatehouse.gov/budget.php>.
- E. State funds – any funds expended by the University, regardless of source, are considered state funds.
- F. Member of President’s Cabinet – For the purposes of this policy, member of President's Cabinet refers to a vice president serving on President's Cabinet most directly in a faculty or staff member's reporting line.

II. EXPENDITURE POLICY

- A. The Expenditure Policy explains the numerous funds from which expenditures are drawn at Coastal Carolina University. Included in the description of each fund are limitations imposed on disbursements by state mandates and by University rules. In some cases, the restrictions governing the expenditure arise from state law, federal regulations, or precedent from written and/or verbal interpretation from various state offices and agencies.
- B. Public opinion should also be considered as a factor in developing guidelines for appropriate expenditures. To this end, the Prudent Person Test has been developed to apply the criterion of public opinion to the expenditure of funds which are not otherwise controlled by state or federal regulations.

- C. It is recognized that modifications in interpretation of laws by state officials and shifts in public opinion occur continually, and the University's expenditure policy must offer sufficient flexibility to accommodate the changing environment while still maintaining consistency. The rules governing the expenditure of each fund are included with the description of the fund in the outline of the accounts below.
- D. All funds – there are certain policies which apply to all funds, regardless of source:
1. All expenditures should be reasonable, appropriate, and justifiable.
 2. Documentation of expenditures must be explicit detailed receipts, and the business purpose either evident or stated.
 3. Personal expenditures are generally not allowed. Allowable personal expenses require the written approval of the president or the president's designee. Personal expenses incurred, such as forfeited deposits, penalties applied, or fines in certain unusual limited circumstances, are allowable when the employee's presence is required to perform official duties. If the preponderance of the benefit is to the University, the payment is not considered personal.
 4. Any non-salary expenses considered allowances or benefits to employees are subject to limitations and provisions of law applicable to the expenditure of State General Fund appropriations.
 5. Compensation for personal services must always be in accordance to state regulations and the provisions of the Accounts Payable policy (FAST- 202).
 6. Honoraria are allowed under any fund pursuant to the Honoraria Policy (FAST-203).
 7. Moving and relocation allowances are allowed pursuant to the Moving and Relocation Allowance Policy (FAST-485).
 8. University travel authorizations and reimbursements must adhere to the regulations set forth in the Travel – Authorizations and Reimbursement policy (FAST-201).
 9. All purchases of food and beverage using University funds, or donations of the same, must fully comply with the Food Safety policy (UNIV-442).
 10. Object code 5501-Supplies should be used when purchasing items to be used for resale, such as for fundraising activities.
 11. Object codes 5527 and 5343 must be used for all food and travel expenses related to candidates.
 12. Object code 5515-Computer-Faculty Initiative should be used for all technology purchases \$5,000 or under that will be reimbursed by IT lottery funds.
 13. Object code 5609 should be used for all equipment/vehicle purchases over \$5,000 (for example, \$5,000.01), not just for technology purchases. Also include in the 5609 object code all costs necessary to put the asset into service (such as tax, shipping, etc.).

14. For equipment/vehicle purchases of \$5,000 or less, shipping should be charged separately to object code 5392-Freight. The sales/use tax should be charged to the same object code that you used for the asset you purchased.
15. Purchase of Software/Electronic Applications and Hardware requires prior IT approval and expenditures must follow the State Procurement Code.

E. Operational budget funds (Fund Group 10)

1. These are funds appropriated by the State Legislature and allocated for the operating budget, along with collections from regular-term tuition, matriculation, and registration charges.
2. Expenditures from these funds must follow the State Procurement Code.
3. Expenditures from these funds are governed by the current year's State Appropriations Act and by guidelines from the State Comptroller General.
4. Funds from a 10 account do not carry forward from year to year.
5. Generally, food and beverage expenses are not allowed in 10 funds. However, there are certain exceptions not to exceed \$35 per person unless approved by the president, such as:
 - a. Commencement-related activities.
 - b. Board of trustees official functions.
 - c. Candidate interviews, as defined in the Prudent Person Test.
 - d. Activities, events, and programs provided for and offered primarily to students such as:
 - (1) Those activities and programs offered by recognized student organizations.
 - (2) Student-centered events or programs for the purposes of recognizing student accomplishments, and/or developing community. and/or promoting interaction between students and faculty or staff .
 - (3) Student focus groups with the intent of garnering student input and feedback on University programs or operations.
6. Alcoholic beverages may not be charged to a 10 account.
7. Generally, funds from a 10 account may not be transferred to another fund unless the other fund is also subject to the State Procurement Code.

F. General Rules Governing Funds 14 - 29

To ensure that expenditures conform to the requirements of ethics regulations, public opinion, and institutional and individual integrity, the **Prudent Person Test** has been devised to furnish guidelines with respect to the below-listed funds. The Prudent Person Test is not all inclusive; individual discretion and good judgment concerning the relationship of the expenditure to the welfare of the University must be exercised. Reimbursements may be prohibited under the ethics regulations depending upon the circumstances. For example, a University employee cannot be reimbursed for the meal of an employee from another state agency regardless of the

fund source. Questions of compliance with the Ethics Act should be referred to University Legal Counsel.

All funds governed by the Prudent Person Test may be utilized for regular expenditures as well as for the purchase of food and beverage, gifts, prizes, and awards, and select other expenditures described herein.

1. Food and Beverage -

Food and Beverage expenditures are permissible in the following situations; however, meals in excess of \$35 must be approved by the president or president's designee:

- a. Students - When the sole purpose of the activity is to benefit the students, food and non-alcoholic beverages are allowable.
- b. Employee with Guest -
 - (1) Participation in the interview of a prospective employee.
 - (2) Entertainment of official University visitors, guests, or donors.
 - (3) Other similar functions.
- c. Employee-only meals May be provided from the approved set of meals found on the University food service provider's website (<http://coastalcarolina.campusdish.com/Catering/Menu.aspx>) or up to the state meal allowance per diem. Employee-only meals in excess of the state meal allowance require approval by a member of President's Cabinet:
Employee-only meals may include:
 - (1) Training programs.
 - (2) New employee orientation (i.e. as delivered by Training, Development, and Service Excellence).
 - (3) Employees required to work outside of normal departmental business hours for the convenience of the University.
 - (4) Retreats must be preapproved by the appropriate member of President's Cabinet and adhere to the following:
 - (i) Last four hours or more.
 - (ii) Require a written agenda including location, attendees, and estimated cost.
 - (iii) Alcohol is never permitted.
 - (5) Employee appreciation and team building functions (can only be paid by 14-funds and does not include retirement receptions).
- d. One retirement reception per year will be held annually for all retiring faculty and staff and will be funded by the Office of the President.
- e. Expenses related to drop-ins, open houses, receptions, etc., hosted on or off campus and held solely for business purposes, such as

introducing guest speakers, new programs, employees, or facilities to the University or community, are allowable from funds governed by the Prudent Person Test.

- f. Official board of trustees functions.
- g. Expenses related to events hosted at an employee's residence are not allowed unless the president or the president's designee deems the event an official University function.
- h. Alcoholic beverages are only allowed in certain limited situations with prior approval of the president or the president's designee.

2. Gifts, Prizes, and Awards

The giving of gifts, prizes, and awards is permissible to employees, students, and the community for official University business or public relations purposes. The Internal Revenue Service (IRS) views gifts in two categories: 1) Cash and Cash Equivalents (e.g. gift cards and gift certificates) and 2) Tangible Personal Property (e.g. trophies, plaques, T-shirts).

Depending on the category of the gift and whether or not the recipient is a University employee, there are different tax reporting and withholding requirements set forth by the IRS. To comply with those requirements, departments must adhere to the following guidelines to ensure proper documentation of reportable items given to employees, students, and non-employees. The department must also communicate the gift could have tax implications to the recipient and submit the Gift, Prize, and Award Reporting Form to Financial Services. If the gift amount is greater than \$50, preapproval from the president or the president's designee is required.

The following rules must be followed relating to awarding cash equivalents:

- (1) Gift cards cannot be acquired using a University Purchasing card (P-card).
- (2) Departments seeking reimbursement need to submit an Expense Settlement Form along with a Gift, Prize, and Award Reporting Form within five business days of issuance to recipient.
- (3) Cash advances are allowed for gift card(s) purchases over \$200, using an Expense Advance Request submitted to Accounts Payable. If multiple cards are purchased, they need to be issued and reconciled before the fiscal year end.

a. The following guidelines apply to gifts for *employees*:

- (1) Cash for recognition of outstanding performance must be processed through Human Resources. Refer to the Bonus Program policy FAST-226.

- (2) A gift reporting form must be completed for all cash equivalent instruments and reportable on an employee's W-2.
- (3) A gift reporting form must be completed for all tangible personal property. If valued over \$100, the form must be signed by the recipient and reported on an employee's W-2.
- b. The following guidelines apply to gifts for *students*:
 - (1) Gifts will be calculated on an aggregate basis to determine if the \$600 IRS threshold is met per calendar year. Amounts exceeding \$600 are reported on form 1099-MISC.
 - (2) Cash and cash equivalents are acceptable. A gift reporting form signed by the recipient is required with an accompanying W-9 for U.S. residents if the value exceeds \$50 or W8-BEN for non-residents regardless of the amount.
 - (3) A gift reporting form must be completed for all tangible personal property. If valued over \$100, the form must be signed by the recipient.
- c. The following guidelines apply to gifts for *non-employees*:
 - (1) Gifts will be calculated on an aggregate basis to determine if the \$600 IRS threshold is met per calendar year. Amounts exceeding \$600 are reported on Form 1099-MISC.
 - (2) Cash and cash equivalents are acceptable and generally follow the same requirements as students. A gift reporting form signed by the recipient is required with an accompanying W-9 for U.S. residents if the value exceeds \$50 or W8-BEN for non-residents regardless of the amount.
 - (3) A gift reporting form must be completed for all tangible personal property. If valued over \$100, the form must be signed by the recipient with an accompanying W-9 or W8-BEN.

3. Other Expenses

- a. Memorials or flowers will be handled at the discretion of the Office of the President on behalf of the University in the event of an illness, hospitalization, death, etc. Departments are encouraged to notify the Office of the President of such events. Employees who wish to send flowers or another token must use personal funds.
- b. Memberships, dues, and related expenses for civic, University, professional, or other organizations are allowed if such expenses are deemed beneficial to the University.
 - (1) Memberships should be purchased in the name of the University.

- (2) Individual memberships paid for with University funds require the approval of the member of President's Cabinet and are allowed only when:
 - (a) An organization does not permit institutional memberships and membership would be of value to the University, or
 - (b) It is less costly to the University to have an individual membership.

G. Discretionary (Fund Group 14)

1. These discretionary funds are derived from the operations of the campus bookstore, vending machines, and campus food services. These funds are reserved for discretionary and contingency expenditures of the University. The business purpose must be clearly explained on supporting documentation. These funds:
 - a. Can carry over to the next fiscal year if there are funds remaining at year-end.
 - b. Are to be used primarily for the purposes for which state appropriations and student tuition fees may not be used.

H. Designated Funds (Fund Group 15)

1. Funds generated by the activities of student organization. These funds:
 - a. Are generally exempt from the State Procurement Code, except when used for permanent improvements.
 - b. Can carry over to the next fiscal year if there are funds remaining at year-end.
 - c. Are designated for athletics, student activities or other student-related programs.
2. These are the funds typically saved for items that may not be purchased with 10 funds, as they are exempt from the restrictions of the State Procurement Code.

I. Self-Generated Funds (Fund Group 17)

1. Unrestricted funds which are normally generated by and support expenditures for a specific project, service, or activity. These funds:
 - a. Are subject to the State Procurement Code.
 - b. Can carry over to the next fiscal year if there are funds remaining at year-end.
 - c. Should fulfill the purpose for which any fee is charged.
2. Activities covered by this fund:
 - a. Are directly related to the mission of the University but are not funded by tuition and fees or appropriations (not 10-fund activities), and are activities in which a separate accounting of funds is desired.

- b. Types of activities in the 17-fund group include, but are not limited to:
 - (1) Activities associated with restricted grants.
 - (2) Activities supported by indirect costs earned on federal grants.
 - (3) Activities which complement restricted grants and for which institutional funds have been designated as “match.”
 - (4) Activities designated by the University to receive unrestricted support from the Coastal Educational Foundation or local government.
 - (5) Activities that exist to provide instructional and laboratory experience for students and that incidentally create goods and services for which there is a market (e.g., theatre, music department activities, QEP).
 - (6) Activities for which a separate fee as approved by the University board of trustees is charged for students who use the services (e.g., health services, gym lockers).

J. Extended Learning Funds (Fund Group 18)

- 1. Funds which are generated by and support certain program activities, especially continuing education activities (e.g., Cultural Arts Department, OLLI, Humanities Gala). 18-fund group activities may include:
 - a. Conferences.
 - b. Workshops.
 - c. Classes offered to special groups which are often offered in nontraditional settings.
 - d. New student orientation sessions.
 - e. Course-related travel (includes study abroad).
 - f. Activities associated with restricted grants with an extended learning focus.
 - g. Non-credit classes.
 - h. Specializations/certifications for community members.
- 2. These pass-through funds are subject to the State Procurement Code, but:
 - a. Funds can carry over to the next fiscal year if any are remaining at year-end.
 - b. Expenditures must be event-specific within the appropriate program activity.
 - c. Funds should fulfill the purpose for which any fee is charged.

K. Gift Funds (Fund Group 19)

- 1. These funds are donations, generally from the Coastal Educational Foundation (CEF) or the Chanticleer Athletic Foundation (CAF).
- 2. These funds may be used for discretionary and contingency expenditures of the University, unless restricted by the donor.

3. Expenditures from the 19-fund group are subject to the State Procurement Code.
4. All expenses in a 19-fund must be reimbursed from a foundation account; the 19-fund should have a zero balance at the end of the fiscal year.
5. Examples of expenditures from the 19-fund group include, but are not limited to:
 - a. Scholarships.
 - b. Instructional and other equipment.
 - c. Food and beverages for general University functions.
 - d. Food and beverages for employees carrying out their official University functions, such as candidate interviews, occasional working meetings and retreats, new employee orientation or required work beyond regularly scheduled work hours – to be approved by the president or the president’s designee.
 - e. Extra pay or other forms of supplemental pay (excluding regular pay) as agreed upon by external party if funds are available.

L. Funds Derived from the Operation of Auxiliary Fund (Fund Group 2x)

An auxiliary fund, as defined by the National Association of College and University Business Officers (NACUBO), is “an entity that exists to furnish a service to students, faculty, or staff, and that charges at a rate directly related, but not necessarily equal, to the cost of the service.” Auxiliary funds at the University include student housing, the bookstore, vending, food service, and parking and transportation.

1. The following funds are subject to the Prudent Person Test, State Procurement Code, and can carry over to the next fiscal year if there are funds remaining at year-end:
 - a. Fund 21 – Student Housing funds are generated by fees for University-operated housing.
 - b. Fund 27 – Parking and Transportation funds are generated by fees for parking and transportation services provided by the University.
2. The following funds are subject to the Prudent Person Test, exempt from State Procurement Code, and can carry over to the next fiscal year if there are funds remaining at year-end:
 - a. Fund 22 – Bookstore funds are the commissions generated by the University’s bookstore contract.
 - b. Fund 23 – Vending funds are the commissions generated by the University’s vending contract.
 - c. Fund 24 – Food Service funds are the commissions generated by the University’s food service contract.

M. Restricted Funds (3x, including)

31 Federal

- 32 State
- 33 County or Local
- 34 Commercial
- 35 Philanthropic
- 36 Other restricted monies including endowment income and restricted scholarships
- 39 Federal grant cost-share funds solicited from an external nonfederal source

- 1. These funds are subject to the State Procurement Code.
- 2. Funds can carry over to the next fiscal year if contract terms permit.
- 3. All restricted funds must follow the restrictions specified by the granting or contracting agency.
- 4. Unless federal or state law or grantee restrictions (or allowances) direct otherwise, restricted funds are governed by the same regulations as state appropriated funds.
- 5. Activities which are governed by University committees and funded by restricted donations, such as cultural arts performers selected by the committee, will meet the test of a grant-specified purchase.
- 6. Restricted scholarships which are expended under this category must follow the award criteria specified by the donor or, in the case of federal Title IV funds, criteria specified by federal regulations.
- 7. Transfers “into” and “out of” 3X funds are not permitted.

N. Loan Funds (Fund Group 50)

- 1. Funds include federal Perkins loan funds – a need-based, low-interest student loan offered by the U.S. Department of Education to help students meet their financial needs for higher education.
- 2. Federal regulations apply.
- 3. Funds can carry over to next fiscal year if there are funds remaining at year-end.

O. Endowment Funds (Fund Group 60)

- 1. These are funds for which money or property has been donated to the University with the stipulation that the principal is non-expendable, will be invested to produce earnings that are generally available for use as specified by the donor, and is to be held in perpetuity or for a defined time period.
- 2. Funds can carry over to next fiscal year if there are funds remaining at year-end.
- 3. The University’s endowment fund is principally held by the Coastal Educational Foundation.
- 4. The endowment funds currently in this account are for an endowed faculty chair.

P. Plant Funds (Fund Group 71)

1. These are funds used for the acquisition, construction, and maintenance of the University's physical plant.
2. These funds are subject to the State Procurement Code.
3. Funds can carry over to next fiscal year if there are funds remaining at year-end.

Q. Agency Funds (Fund Group 80)

1. These are funds held and disbursed on behalf of an entity other than the University.
2. These funds are subject to the State Procurement Code.
3. These funds must meet the restrictions of the agency for which they are held and disbursed (individual or organization).
4. These funds include scholarships and loans awarded to University students by external sources.
5. Transfers "into" and "out of" 80 funds are not allowed.

R. Fund Transfer Procedures

1. Expense Transfers – expenses can be transferred between funds, provided the expenditure is permissible by the receiving fund and is approved by the budget officer.
2. Please see the Quick Reference Matrix as shown in Appendix.

S. Appeals

The Office of Financial Services reviews submitted expenditures for compliance with this policy. Any determination by the Office of Financial Services may be appealed to University Compliance. Appeals should be made in writing, include supporting documentation, and be delivered to University Compliance. All decisions made by University Compliance are final.

The president's decisions regarding presidential preapprovals under this policy are not subject to appeal.

Appendix A

Detailed Expense Transfer Chart

Fund	Source of Funds	Procurement Code Applies	Can Receive Funds From	Can Give Funds To
10	Operational Budget	YES	10, 14, 15, 17, 18, 21, 22, 23, 24, 71	10, 71
14	Discretionary	NO	14, 15, 22, 23, 24	10, 14, 15, 17, 18, 21, 22, 23, 24, 71
15	Designated	NO	14, 15, 22, 23, 24	10, 14, 15, 17, 18, 21, 22, 23, 24, 71
17	Self-Generated	YES	14, 15, 17, 18, 21, 22, 23, 24, 71	10, 17, 18, 21, 71
18	Extended-Learning	YES	14, 15, 17, 18, 21, 22, 23, 24, 71	10, 17, 18, 21, 71
19	Gift	YES	19	19
21	Student Housing	YES	14, 15, 17, 18, 21, 22, 23, 24, 71	10, 17, 18, 21, 71
22	Bookstore	NO	14, 15, 22, 23, 24	10, 14, 15, 17, 18, 21, 22, 23, 24, 71
23	Vending	NO	14, 15, 22, 23, 24	10, 14, 15, 17, 18, 21, 22, 23, 24, 71
24	Food Service	NO	14, 15, 22, 23, 24	10, 14, 15, 17, 18, 21, 22, 23, 24, 71
27	Parking and Transportation	YES	14, 15, 17, 18, 21, 22, 23, 24, 71	10, 17, 18, 21, 71
3X	Restricted Funds (Federal, State, County, Local, or Commercial Grants)	YES	Transfers In Not Allowed	Transfers Out Not Allowed
71	Plant	YES	10, 14, 15, 17, 18, 21, 22, 23, 24, 71	10, 17, 18, 21, 71
80	Agency	YES	Transfers In Not Allowed	Transfers Out Not Allowed

Appendix B
 Gifts, Prizes & Awards Tax Reportable Guide

TYPES OF GIFTS, PRIZES & AWARDS	Employee	Student	Non-employee
Cash	Must be reported to Human Resources; refer to Bonus Policy	Gift reporting form must be completed; signature required for all cash or cash equivalent gifts or tangible personal property exceeding \$100. If total for year \geq \$600, reported as taxable income on 1099-MISC	Gift reporting form must be completed; signature and W9 required for all cash or cash equivalent gifts exceeding \$50 or tangible personal property exceeding \$100. If total for year \geq \$600, reported as taxable income on 1099-MISC
Cash Equivalents (i.e. gift cards and gift certificates)	Gift form must be completed; reported on employee's W-2		
Tangible Personal Property (i.e. trophies, plaques, CCU themed apparel)	Gift form must be completed; not taxable if infrequent and below \$100		
Occasional tickets to sporting events			
Length of service award to employee no more frequently than 5 years	Noncash form must be completed; taxable if value exceeds \$400	N/A	N/A
Length of service award to employee more frequently than every 5 years	Gift form must be completed; ALWAYS taxable with no minimal amount	N/A	N/A
All gifts, prizes and awards to nonresident aliens	Gift form must be completed; ALWAYS taxable with no minimal amount, reported on W-2 or 1042-S		

* Refer to the Expenditure Policy for expanded rules and clarification.

** Preapproval signature from the President or the President's designee for gifts, prizes and awards above \$50.

Appendix C
Food and Beverage Expenditure Guide

Activities Restricted to State Per Diem Rates	Approval Required	Allowable Funds	Policy Citation
<i>Employee-Only Meals:</i>			
Employee Retreat - Off-campus	BO, MPC, & P/PD	14, 15, 17, 18, 19, 2x, 3x	10 Fund - N/A 14-3x Funds - II.F.1.d.(4).
Employee Retreat - On-campus	BO & MPC	14, 15, 17, 18, 19, 2x, 3x	10 Fund - N/A 14-3x Funds - II.F.1.d.(4).
Employees required to work after normal business hours for convenience of the University	BO	14, 15, 17, 18, 19, 2x, 3x	10 Fund - N/A 14-3x Funds - II.F.1.d.(3).
Employee Team Building & Appreciation	BO	14	10 Fund - N/A 14-3x Funds - II.F.1.c.(5).
New Employee Orientation	BO	14, 15, 17, 18, 19, 2x, 3x	10 Fund - N/A 14-3x Funds - II.F.1.d.(2).
Training Programs	BO	14, 15, 17, 18, 19, 2x, 3x	10 Fund - N/A 14-3x Funds - II.F.1.d.(1).
Overnight Travel Status	BO	10, 14, 15, 17, 18, 19, 2x, 3x	10 Fund - II.E.5.b. 14-3x Funds - II.F.1.b.
Activities Not Restricted to State Per Diem Rates	Approval Required	Allowable Funds	Policy Citation
Alcoholic Beverages	BO, MPC, & P/PD	14, 17, 18, 19, 2x	10 Fund - N/A 14-3x Funds - II.F.1.i.
Annual Retirement Reception - To be funded and hosted by the President's Office only	P/PD	14, 17, 18, 19, 2x	10 Fund - N/A 14-3x Funds - II.F.1.e.
Candidate Interviews	BO	10, 14, 15, 17, 18, 19, 2x, 3x	10 Fund - II.E.5.d. 14-3x Funds - II.F.1.c.1.
Commencement-related Activities	BO	10, 14, 15, 17, 18, 19, 2x, 3x	10 Fund - II.E.5.a. 14-3x Funds - II.F.1.a.
Local entertainment of official University visitors, guests, or donors	BO	14, 15, 17, 18, 19, 2x, 3x	10 Fund - N/A 14-3x Funds - II.F.1.c.2.
Official Board of Trustees Functions	BO	10, 14, 15, 17, 18, 19, 2x, 3x	10 Fund - II.E.5.c. 14-3x Funds - II.F.1.h.
Student activities and programs recognized by student organizations and/or University-sponsored	BO	10, 14, 15, 17, 18, 19, 2x, 3x	10 Fund - II.E.5.e-i. 14-3x Funds - II.F.1.a.

This matrix is to be used as an aid to assess availability of the types of University funds prior to making commitments. It is not intended to cover every situation that may occur. Be reminded that 17-funds (II.I.1.c.) and 18-funds (II.J.2.c) must be expended to fulfill the purpose of the fees collected and 3x-funds (II.M.3-7.) must be expended according to the granting agency. Please reference Expenditures policy (FAST-BUFA 204) for additional information, including, but not limited to, spending limits.

The following references are to be used to understand approvals required to expend University funds on food and beverage.

BO = Budget Officer

MPC = Member of President's Cabinet

P/PD =