

SUNY Cortland

Expenditure Guidelines by Funding Source

Updated: 8/7/19

| Category | Transaction Type | Special Comments | State, DIFR, IFR or SUTRA Funds | College Foundation Funds | Research Foundation Sponsored Funds | Research Foundation Discretionary Funds | ASC Agency Funds |
|----------|---|--|---------------------------------|--------------------------|-------------------------------------|---|------------------|
| ALCOHOL | Alcoholic Beverages | *RF - only when there is no award restriction | No | Yes | No* | No | Yes |
| AWARDS | Employee Awards Incentive Programs | *Formal Award/Incentive Pgrm approved by President or Vice President of Finance & Management i.e. CSEA or UUP Awards/Recognition Programs | Yes* | Yes | No | Yes | Yes |
| | Student Awards | *Award/Incentive Pgrm approved by President or Vice President of Finance & Management i.e. Honors Convocation **RF may be allowed by sponsored awards if approved by sponsor | Yes* | Yes | No** | Yes | Yes |
| CARDS | Holiday Greeting Cards | *May be allowed if there's a program purpose and has prior approval of VP or designee **RF with a business reason | No* | Yes | No | Yes** | Yes |
| CLOTHING | College/University Branded (approved by Marketing Office) | Beneficial for individual to be easily identified as serving on behalf of the campus with a definitive purpose and considered reasonable for cost and frequency of purchases | Yes | Yes | Yes | Yes | Yes |
| | Regalia - Caps, Gowns, Cords, Stoles | Provided to individuals expected to participate in commencement ceremonies on behalf of the campus | Yes | Yes | N/A | N/A | Yes |
| DUES | Institutional | Membership must be in the name of the College and must support the mission of the College | Yes | Yes | Yes | Yes | Yes |
| | Individual Membership to: Civic or Service Club | *Unless benefits college per Dean/VP **RF must have sponsored approval. | No* | Yes | Yes** | Yes | Yes |
| | Professional Organizations | *Must have a program purpose and support the College and approved by chair/Dean/VP | Yes* | Yes | Yes | Yes | Yes |
| | Professional Licenses (i.e. Notary Republic, Chemical Licence, Professional Engineer License Renewal) | If required of the position or benefits the college. | Yes | Yes | Yes | Yes | Yes |

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| ENTERTAINMENT CONTRACTS | Speakers/Student Events | *Must have a program purpose and a valid contract approved by OGS or Counsel. (i.e. speakers, student events) ** Foundation, valid contract with Executive Director approval | Yes* | Yes** | No | Yes | Yes* |
| | Classroom/Instructional Purposes | *Must have a business/program purpose | Yes | Yes | No | Yes* | Yes |
| FLOWERS/PLANTS | Congratulatory | * Foundation must be donor related | No | Yes* | No | Yes | Yes |
| | Funeral/Illness: Employee & Immediate Family | * Foundation must be donor related ** RF Must be from an office or area | No | Yes* | No | Yes** | Yes |
| | Friends/Donors | *Must be a donor or friend with a business purpose | No | Yes* | Yes* | Yes* | Yes* |
| | Administrative Professional Day | | No | No | No | Yes | Yes |
| | Grounds/Landscaping | | Yes | Yes | No | Yes | Yes |
| | | | | | | | |
| GIFTS/GIVE-AWAYS/PRIZES/DONATIONS/CONTRIBUTIONS | Employees/Friends/Donors/Volunteers: Appreciation | * Foundation must be donor related | No | Yes* | No | No | Yes |
| | ASC Cards, Gift Cards, Gift Certificates (RHD meal cards listed under Employee Meals) | *Exception for approved campus program that advances the mission of the college and is approved by Purchasing & AP Office *Prize receipt required for individual card/gift \$100 or more, or for event aggregate of cards/gifts \$500 or more | No* | Yes | Yes | Yes | Yes** |
| | Memorial | * Foundation must be donor related | No | Yes* | No | No | Yes |
| | Award/Incentive | Items should be directly related to program mission, justification required *Cannot pay state employee | Yes | No | No | No | Yes* |
| | Retirement | | No | No | No | No | Yes |
| | Special Occasions | * Foundation must be donor related | No | Yes* | No | Yes | Yes |
| | Sporting Event Tickets | * Foundation must be donor related | No | Yes* | No | No | Yes |
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| HONORARIUMS | Employees from NY State Agency | Must have a program purpose and be processed via the State payroll system. *Cannot use state funds for one-time recognition awards | Yes* | Yes | Yes | Yes | No |
| | Non-employees | i.e. Speaker | Yes | Yes | Yes | Yes | Yes |
| MEALS | Employee Meals: | | | | | | |
| | Department Social Activity | | No | Yes | No | Yes | Yes |
| | Entertaining Official Guests | Must have a program purpose (i.e. Accreditation) | Yes | Yes | No | Yes | Yes |
| | Faculty/Staff Orientations/Receptions | Must have program approved by President or Vice President of Finance & Management * Foundation approved by Executive Director | Yes | Yes* | No | Yes | Yes |
| | General Faculty/Staff Meetings | | No | No | No | No | No |
| | Planning/Administrative Meetings (Planned luncheon) | Must be infrequent (quarterly or less) and have a program purpose | Yes | Yes | No | Yes | Yes |
| | Recruitment (Prospective Employee & Search Committee) | Must have a program purpose and limited number of search committee members | Yes | Yes | No | Yes | Yes |
| | Retirement/Farewell Lunches, Dinners or Parties | | No | No | No | Yes | Yes |
| | Employee Spouse Meals: | | | | | | |
| | Entertaining Official Guests/Recruitment/ Faculty/Staff Orientation/Receptions | | No | Yes | No | Yes | Yes |
| | Residence Hall Directors (RHD): | | | | | | |
| Meal Cards | Limited board plan | Yes | No | No | No | Yes | |
| Resident Assistants (RA): | | | | | | | |
| Off-campus Meeting/Team-building/Networking | Must be infrequent (quarterly or less) and have a program purpose | Yes | Yes | Yes | Yes | Yes | |
| Student Meals: | | | | | | | |
| Residence Hall or Athletics Programs | | Yes | Yes | NA | NA | Yes | |
| Orientation, Formal Receptions w/program or Dept. Graduation/Activities | Students only; employee meals not appropriate state expenditure | Yes | Yes | NA | NA | Yes | |

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| | Gratuity | If gratuity is customary the amount paid should be an amount that is generally acceptable (not to exceed 20%) | Yes | Yes | Yes | Yes | Yes |
| OFFICE EXPENSES | Office Supplies | Must have program purpose | Yes | Yes | Yes | Yes | Yes |
| | Breakroom Supplies | Paper plates, cups, silverware, party supplies, tissues, etc | No | No | Yes | Yes | Yes |
| | Cleaning Supplies | Computer screens, disinfectant cleaner wipes, hand sanitizer | Yes | Yes | Yes | Yes | Yes |
| | Appliances - common area (break room) | Discretion should be used in purchasing this category. Appliances must have the energy star label. | Yes | Yes | Yes | Yes | Yes |
| | Appliances - individual offices | | No | No | Yes | Yes | No |
| | Office Décor: Individual Office Public/Common Area/Lobby | Decorations, Pictures, Art | No Yes | No Yes | No No | Yes Yes | No Yes |
| PUBLIC RELATIONS | Fundraising Activities, Alumni Activities | | No | Yes | No | Yes | Yes |
| | Dinners/Admissions Charges | **Must have a program purpose | No | Yes* | Yes | Yes | Yes |
| RECRUITMENT EXPENSES | Prospective New Employees | Candidate travel expenses to and from interview | Yes | Yes | No | Yes | No |
| | New Employee Moving Expenses | In accordance with NYS Policy and SUNY Cortland Policy | Yes | No | Yes | No | No |
| REFRESHMENTS FOR DEPARTMENT USE | Predominantly provided for the public | Includes bottled water (per OGS mandate), coffee, soda, etc. | Yes | Yes | No | Yes | Yes |
| | Predominantly provided for employees only | Includes bottled water (per OGS mandate), coffee, soda, etc. | No | No | No | Yes | Yes |
| SOFTWARE AND COMPUTER HARDWARE | All software and electronic devices | Must be reviewed and pre-approved by IR. All software must be registered in the College's name. | Yes | Yes | Yes | Yes | Yes |
| STORE MEMBERSHIPS OR CREDIT CARDS | Examples include BJ's membership or Walmart credit card | | No | No | No | Yes | No |
| STUDENT ACTIVITIES/PROGRAMS | Orientations and Receptions, Dept Graduations | Must have a program purpose | Yes | Yes | Yes | Yes | Yes |

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| | Travel | Reimbursement from actual receipts. Reimbursement shall follow State per diem. Expenses exceeding per diem must be justified and approved including but not limited to lodging. | Yes | Yes | Yes | Yes | Yes |
| SUBSCRIPTIONS | Higher Education, profession-related publications | Must have a business purpose and only be delivered to the college address | Yes | Yes | Yes | Yes | Yes |
| UNIVERSITY OR DEPARTMENT ACTIVITIES | Community Related Programs, Seminars, Workshops, Conferences and Continuing Education Courses | College sponsored self-supporting event where majority of participants are not college employees | Yes | Yes | Yes | Yes | Yes |
| | Faculty/Staff Retreats, Planning and Administrative Training Meetings | Activities organized to enhance employee performance and communication or operation of organization/unit. Expenses may include employee meals (meals require advance approval of the Dean/Vice President). | Yes | Yes | Yes | Yes | Yes |
| | Formal Faculty/Staff Orientations/Receptions | Requires prior approval from VP or designee, activities organized and presented by College or Department. Expenses may include employee meals, refreshments and mileage, but must be infrequent (quarterly or less) | Yes | Yes | Yes | Yes | Yes |
| | Faculty/Staff Receptions or Social Activity | Includes retirement receptions, personal occasions, etc. * Foundation with a fundraising purpose | No | Yes* | No | Yes | Yes |
| | Resident Assistants (RA) Off-campus team-building/social events | Must be infrequent (quarterly or less) and have a program purpose | Yes | Yes | Yes | Yes | Yes |