



## 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 [accounts payable@fsu.edu](mailto:accounts payable@fsu.edu).

Category	Account Code(s)	Funding Source		Alt. Payment Method	
		E&G / CF/ SRAD (A)	Auxiliary (B)	Pcard	Electronic Payment Request (ePRF)
<b>(A)</b> Includes all E&G/Carryforward funds (110-241) as well as SRAD fund 550. For SRAD, must also benefit research or creative activity.					
<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
Professional fees, occupational licenses fees, or other licenses required for a person to perform their official duties	741966	Limited (4)	Yes	Limited (1)	Allowed
Notary commission and seal for benefit of University	741966	Yes	Yes	Allowed	Allowed
Alcohol purchased for resale (Must follow university's <a href="#">Alcohol Policy</a> )	741016	No	Yes	Prohibited	Prohibited
Food and non-alcoholic beverages purchased for resale	741016	No	Yes	Limited (1)	Prohibited
Goods and services purchased for resale (t-shirts and other clothing, promotional items, etc.)	741009	No	Yes	Limited (1)	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	Limited (1)	Prohibited
Refrigerators/coffeemakers & servers/fans/portable heaters/stoves/microwaves/other equipment for classroom, health care, film storage, laboratory or Housing use - <b>ONLY with approval from EH&amp;S</b>	741191	Yes	Yes	Limited (1)	Prohibited
Mobile communication devices (cell phones, pagers, etc.) - <b>ONLY with approval from ITS</b>	740730	Yes	Yes	Limited (1)	Prohibited
<b>IV. MEALS AND REFRESHMENTS</b>					
Alcoholic beverages (Must follow university's <a href="#">Alcohol Policy</a> )	741016	No	Yes	Prohibited	Prohibited
University meetings, seminars, and training sessions	741301	No	Yes	Limited (1)	Prohibited
Staff meetings and office breaks	741301	No	No	Limited (1)	Prohibited
Working meals	741301	No	Yes	Limited (1)	Prohibited
Student-centric events	741301	No	Yes	Limited (1)	Prohibited
<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

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Invitations to University functions	740284	No	Yes	<u>Limited (1)</u>	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
<u>Moving expenses</u> (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	<u>Limited (1)</u>	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.) - <b>ONLY with approval of ITS</b>	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	<u>Limited (1)</u>	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	<u>Limited (1)</u>	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	<u>Limited (2)</u>	<u>Limited (2)</u>	Prohibited	Allowed
Research participants (Payments EXCLUDED FROM the modified total direct cost (MTDC) F&A base)	741954	<u>Limited (2)</u>	<u>Limited (2)</u>	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 <a href="#">University Lease Administrator</a> )	741741	Yes	Yes	Prohibited	Allowed
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) ( <a href="#">Membership Justification form</a> required)	741924	Yes	Yes	<u>Limited (1)</u>	Allowed
Memberships - Institutional ( <a href="#">Membership Justification form</a> required)	741923	Yes	Yes	<u>Limited (1)</u>	Allowed
Rental of on-campus space	741741	Yes	Yes	Prohibited	Prohibited

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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 contracted supplier: RGH)	741101	Yes	Yes	Allowed	Prohibited
Personal Protection Equipment (masks, hand-sanitizer, cleaning supplies, etc.)	740262	Yes	Yes	Allowed	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.) - <u>Perquisite Form</u> may be required	741271/ 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) - <u>Perquisite Form</u> <b>REQUIRED</b>	741335	Yes	Yes	<u>Limited (1)</u>	Prohibited
Uniform shirts (for job identification) - <u>Perquisite Form</u> <b>REQUIRED</b>	741335	Yes	Yes	<u>Limited (1)</u>	Prohibited
Student and other non-employee uniforms	741332	No	Yes	<u>Limited (1)</u>	Prohibited

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<p><b>Notes:</b></p> <p>Limited (1) - Special Conditions and specific prohibitions are detailed on Procurement Services' website; see specific links for details</p> <p>Limited (2) - Allowable with approval by the Provost's Office</p> <p>Limited (3) - Allowable if no travel is involved; otherwise, should be purchased on a T-Card</p> <p>Limited (4) - Allowable if specifically authorized by law</p>					
<p><b>Additional Policies:</b></p> <p><a href="#">Alcohol Policy</a></p> <p><a href="#">Memberships</a></p> <p><a href="#">Moving Expenses</a></p> <p><a href="#">Perquisites Policy</a></p>					
<p><b>Funds not included:</b></p> <p><b>Activity &amp; Service Fee Fund</b> (610) - See <a href="#">SGA guidance</a></p> <p><b>Athletics Booster Funds</b> (635-636) - Must follow the Booster's approval and expenditure guidelines</p> <p><b>Construction/Fixed Capital Outlay</b> (8xx) - See <a href="#">BOG Regulation 14.003, Fixed Capital Outlay Projects</a></p> <p><b>Foundation Funds</b> (599) - Must follow <a href="#">Foundation's approval and expenditure guidelines</a> and meet donor intent</p> <p><b>Sponsored Research &amp; Research Foundation</b> (520-547, 551-570) - Must comply with all university and agency requirements, and must follow the terms of the contract/grant</p> <p><b>Student Technology Fee Fund</b> (615) - See <a href="#">ITS guidance</a></p> <p><b>Tuition Differential Funds</b> (121, 126) - See <a href="#">Budget Office memorandum</a></p>					
<p><b>Additional Resources</b> - Please refer to the following sites for additional guidance on other types of purchases:</p> <p><a href="#">Auxiliary Accounting (Internal PO)</a></p> <p><a href="#">Carryforward Fund (140, 240, 241)</a></p> <p><a href="#">Expense Account Short List or Data Dictionary</a></p> <p><a href="#">FSU Fund Structure Guidance</a></p> <p><a href="#">FSU/OBS Printing Services</a></p> <p><a href="#">Longevity and retirement recognition for satisfactory services FS 110.1245</a></p> <p><a href="#">Non-monetary awards for volunteer recognition FS 110.503</a></p> <p><a href="#">Professional or other organizational membership dues FS 216.345</a></p> <p><a href="#">Purchasing Card Expenditures</a></p> <p><a href="#">Research Foundation Business Manual</a></p> <p><a href="#">Sponsored Research Administration Policies &amp; Procedures</a></p> <p><a href="#">Sun Pass, Tolls-Florida Statute 112.061</a></p>					