Expenditure Guidelines - Discretionary Expenses

Local funds are available to individuals to make independent decisions for necessary purchases as required. All reimbursements must follow established University documentation standards and approvals. Discretionary type expenditures require approval from the budget authority as well as the Vice President of Administration and Finance or designee. Itemized receipts are required for reimbursements.

1. General Guidelines

1.1 The purpose of the discretionary expense must be business and not personal.

1.2 Discretionary expenditures must be documented to show the following:

   1.2.1 Identification of the persons, group (11 or more), place and type of expenditure.

   1.2.2 Statement as to the reason of the expenditure indicating benefit to the University if applicable.

1.3 All discretionary expense must be processed on Purchase Voucher. All vouchers must have supporting receipts and approvals.

1.4 All discretionary expenses must be approved by Vice President of Administration and Finance or designee.

1.5 The President approves expenditures made by the Vice President for Administration and Finance.

2. Categories of Business Related Expenses

Entertainment or Discretionary Expenditures

2.1 Small Gifts - employee service awards, not exceeding $50.00 each; distinguished guest/visitor.

2.2 Flowers - for retirement, employee hospitalization or illness, birth of a child, death of an immediate family member.

2.3 Tickets - business occasions when employee and/or spouse attendance is beneficial and necessary to the business purpose of the event.

2.4 Meals - food and non-alcoholic beverages provided during a business meeting.
2.5 Official Functions - occasions to honor exemplary employees, retirees, distinguished guests, speakers, openings of cultural arts events, etc. where food and beverages are provided.

2.6 Refreshments - purchase of coffee, pastries, sodas, etc., for business meetings. If total is less than $20.00, reimbursement may be processed on a cash voucher.

2.7 Gift cards (refer to Gifts to Employees and Non-Employees of University).