



Bloomsburg University Spending Guidelines for Public Funds (Issued 2/09)

Purpose

These guidelines are designed to clarify for faculty and staff the appropriate and allowable uses of public funds. Public funds are those funds that come to the University through state appropriation, student tuition and fees, and other miscellaneous revenues, and have clearly defined limits to their uses. Funds from grants or contracts with the federal or state government are also considered public funds once they are received by the University. As a general rule, employees may use public funds for necessary costs involved in carrying out the University's programs. The division of Administration and Finance will use these guidelines as it audits purchase orders and claims for payment (including purchase card transactions and miscellaneous requests).

All spending should clearly and directly support the educational mission of the program, department or college. To avoid potential disallowing of expenditures, faculty and staff should consult with the appropriate Vice-President or Dean during the planning for these expenditures, if unsure whether the proposed use of funds is appropriate. If, during the audit process, questions arise regarding the appropriateness of an expenditure and the matter cannot be resolved, the Vice President of Administration and Finance will be notified and will work with the appropriate Vice-President to reach a resolution. Employee liability for repayment of expenditures disallowed by the audit process may result.

The following will clarify types of expenditures which may need further clarification and may be modified as clarification on additional types of expenditures becomes necessary.

Categories of Expenditures

1. FOOD

All food purchases must be approved by a Vice-President (or Assistant Vice-President on behalf of the Vice-President) or Dean. Unless other arrangements are made (i.e. using a purchasing card that has been designated for food purchases), employees must follow the PR (purchase request) or RO (rush order) process through the Purchasing Office when purchasing food. This includes any and all food/beverages purchased through Aramark (via Cater Trax, phone-in orders, cost code cards presented in any of the dining facilities, etc.) that were previously processed through a funds reservation. When ordering food via the Cater Trax ordering system, please input the RO# received from the Purchasing Office in the "Cost Code" field when checking out. In the event that an RO# is not presented to Aramark, they will not be

FOOD (cont).

able to provide dining/catering service but will contact the Purchasing Office for follow-up with the end user.

The miscellaneous request (MR) process should not be used to pay or reimburse for food purchases.

Approval of spending for food, catering or entertainment from public funds must be based on a clear link between the funded event and enhancement of the educational mission of the University or to carry out an official University purpose. As part of the PR/RO process, the Purchasing Office will require an e-mail from the approving Vice-President (or Assistant Vice-President on behalf of the Vice-President) or Dean. This e-mail must state the justification for the food purchase. These approvals will be archived.

The following are events where the purchase of food may be considered:

Meetings – public funding of refreshments for meetings (such as department, committee or student group meetings) should only be approved if the meetings are more than two hours in length or must be scheduled over a regular meal time. When possible, meetings should be scheduled in advance to avoid the need for food purchases.

Special Events – public funding may be used for food purchases for special events such as workshops, training meetings, orientation and advisement meetings, faculty/staff mentoring, and award and recognition events when such events can be clearly linked to the educational mission and when the food purchase clearly contributes to the success of the event. When these events are less than two hours in length, food purchases should be avoided unless the food is required for the success of the event.

Social Events – public funds may not be used to purchase food for events that are primarily social in nature. Exceptions include events that clearly support the mission of the University. For example, a reception for a guest speaker where students have the opportunity to discuss the subject matter with the speaker, peers and faculty has a well-defined educational purpose. Birthdays, holiday celebrations, and retirement receptions are examples of social events that may not use public funding.

Off-Campus Meals (other than travel, student field trips and searches*)** – public funds may be used for off-campus meals for guests, faculty and students if the meal is 1). clearly related to an event with a well-defined educational purpose (such as a meal for students and a guest speaker), 2). part of a pre-approved special event where an educational activity is scheduled as part of the meal, or 3). an expected and necessary activity when hosting visitors doing business in support of the educational mission.

***Spending on food when traveling on University business or for approved professional development, conducting faculty or staff searches, and during approved field trips is covered under separate guidelines for those activities. Please visit the Finance & Business Services/Accounts Payable website at:

<http://departments.bloomu.edu/businessoffice/travelinfo.html>

2. GIFTS AND AWARDS

The purchase of gifts with public funds is generally not allowed. There are some exceptions which are noted below. Employees purchasing gifts or awards under these exceptions must secure the approval from the appropriate vice president or designee and follow the regular purchasing process through the Purchasing Office.

Recognition and Awards – funding of certificates and plaques is allowed for recognition of achievement (academic, scholarship, service, etc). The item given should specify the recipient and the type of recognition (through printing or engraving of the item) and the item may not have any significant monetary or resale value. Employees may not purchase with public funds general merchandise or gift certificates for use as awards.

A gift for a guest speaker may be allowed if the guest is not receiving an honorarium for the service. The gift should generally be valued at less than \$100 and should specifically identify the person and the service (through printing or engraving).

NOTE: If recognition and award items are not engraved, they should include a Bloomsburg University logo, and should be significant and relevant to the experience.

Promotional Items – public funds may be used for small promotional items (for example: pens, pins, key rings) that may be given out with the specific purpose of promoting the educational mission. Items used for this purpose must clearly identify the University and program, department or college. Promotional clothing items should not be purchased with public funds.

3. PROHIBITED PURCHASES

Flowers, Gifts, or Seasonal Decorations-normally, flowers or seasonal decorations may not be purchased using public funds. The only exceptions are the purchase of flowers for the decoration of the stage at commencement or for other major public functions. Employees may not purchase flower arrangements, expensive desk accessories, or funding to acknowledge personal events of the faculty or staff (sickness, birthdays, deaths, retirement, etc.).

Holiday Cards-the purchase of holiday cards by departments/office with public funds is prohibited. In order to maintain appropriate relationships, the President, Vice-Presidents, and Deans may purchase holiday cards on behalf of the University.

Personal Items-the purchase of personal items with public funds is not allowed.

PROHIBITED PURCHASES (cont.)

Coffee-coffee, coffee makers, and coffee services are generally considered personal in nature and are not chargeable to public funds. However, coffee may be purchased from public funds for large events or large meetings involving either guests from outside the campus or a cross section of the campus community.

Microwaves and Refrigerators-the purchase of microwaves and refrigerators with public funds for normal office settings is not allowed.

Incentives -gifts (other than small promotional items described above) used as incentives for achievement and participation may not be purchased with public funds. This includes unrestricted monetary awards, savings bonds, electronic devices, general merchandise and gift certificates. Gifts for drawings and raffles may not be purchased with public funds.

Alcoholic Beverages-under no circumstances may alcoholic beverages be purchased with public funds.

Approval for Prohibited Purchases Exceptions Listed Above

All prohibited purchase exceptions must be approved by the appropriate Vice-President (or Assistant Vice-President on behalf of the Vice-President) via e-mail for prohibited purchase exceptions.

Any employee who knowingly requests or authorizes a false, fraudulent, or fictitious expenditure will be subject to disciplinary action and may be subject to penalties under criminal statutes.

Any questions regarding these guidelines should be directed to the Director of Finance and Business Services.