

## ALLOWABLE USE OF FUNDS POLICY

**Category:** Administration and Governance  
**Responsible Office:** Financial Management  
**Responsible Executive:** Vice President for Finance and Administration

**Date Established:** 12/04/2017  
**Date Last Updated:** 11/30/2021

### Summary

The University at Buffalo allows for the use of State, University at Buffalo Foundation, Inc., and Research Foundation funds for the payment of reasonable and appropriate expenses incurred while conducting official university business.

### Policy Statement

The University at Buffalo (UB, university) is entrusted with funds from various sources. Employees who incur or approve expenses must exercise prudent judgment to ensure that the expenses are for legitimate university business and comply with the appropriate allowability criteria. Employees are responsible for ensuring the appropriate use of funds within the constraints of limited resources.

The *Allowable Use of Funds Policy* governs the payment of expenditures incurred or approved by employees on behalf of the university. All expenditures funded with State, University at Buffalo Foundation (UBF), and Research Foundation (RF) accounts must be appropriate, reasonable, allowable and allocable; they also must support the education, research, and public service missions of the university.

All university departments must implement a system of supervisory checks and balances to ensure expenditures always meet university interests. Expenditures paid from various funding sources are subject to specific requirements for use. Details regarding the use of State, UBF, RF Non-Sponsored, and RF Sponsored funds are found in the [Allowable Use of Funds Chart](#). The appropriate funding source is determined by the type of the expense, not by the employee's source of payroll. Units may apply this policy more restrictively where budget and other factors are considered. Additional restrictions established at the operating unit level supersede this policy and *Allowable Use of Funds Chart*.

#### ***Research Foundation Sponsored Funds***

The terms and conditions of a sponsored award dictate the use of RF funds derived from that sponsored award. Each awarding mechanism (e.g., grant, contract, cooperative agreement) is issued with guidance on the use of funding. Expenditures for sponsored activity must be allowable, reasonable, and allocable to the project.

Each sponsor provides unique terms and conditions for their award classes or sponsored programs. To ensure compliance with sponsor terms, faculty and staff must contact Sponsored Projects Services (SPS)

when unsure about the terms that govern their sponsored awards. Expenditures deemed unallowable by the sponsor or an auditor will be treated under the [Financial Responsibility for Sponsored Projects](#) policy.

Prior approval or justification may be required for the following expenditures:

- Equipment purchased during the last year of project funding
- Consumables purchased in the last 30 days of the award
- Purchases of general use supplies, equipment, or services
- Payroll cost transfer activity and retroactivity

Reimbursement requests for expenditures must be processed timely and may not be reimbursed beyond 120 days from the purchase date. Exception approval must be obtained to reimburse expenditures older than 120 days.

Expenditures in excess of the approved project budget require use of non-sponsored funds. In these instances, the RF Non-Sponsored guidelines apply.

### ***Reimbursement Maximum***

The maximum allowable amount for individual reimbursement is \$2,500 for any single item or total aggregate cost (excluding travel). Requests in excess of this amount should follow the [procurement guidelines](#).

### ***Food and Beverage***

When incurring expenses for the purchase of food and beverages categorized as Internal Business Meals on the *Allowable Use of Funds Chart*, reimbursement is limited to the [per diem as determined by U.S. General Services Administration](#). Internal Business Meals in excess of per diem limits are considered an exception and require the appropriate [policy exception approval](#).

Hosted Business Meals and Student Meals are not limited to the per diem amount, however, the expectation is that the amount will be appropriate and reasonable.

Meals provided for virtual events are subject to all requirements outlined in this policy and must be provided in the form of an actual meal, delivered to the individual's physical location. Gift cards to purchase a meal are not allowable. Alcohol is not a permissible expense for virtual events where a meal is included.

A maximum gratuity charge of 20 percent of the pre-tax total is permitted. If per diem is applicable (Internal Business Meals), gratuity, delivery, and alcohol charges must be covered by the per diem maximum.

Administrative, service, technology, and room rental fees charged by a venue must be itemized and are considered separate from the per diem rate. Best efforts should be made to negotiate down administrative fees or seek a venue where these fees are not charged.

Annually, the Vice President for Finance and Administration issues the [Holiday Spending Reminder](#). All holiday celebrations must comply with the requirements detailed in the announcement.

### ***Alcoholic Beverages***

State and RF non-sponsored funds may not be used to pay for alcoholic beverages. RF sponsored funds may be used for alcoholic beverages only if specifically approved by the sponsor.

Per person reimbursement for alcoholic beverages is restricted to the lesser of the cost of two alcoholic beverages or \$20. An itemized receipt, that clearly identifies alcohol, must support alcohol reimbursements. When alcohol is provided at a hosted event, it must be served by a provider licensed to serve alcohol. Proof of use of a licensed provider is required at the time of approval; exceptions are not allowed and will not be processed when alcohol is served without a licensed provider.

### ***Sales Tax***

Best efforts should be made to use the New York State (NYS) sales tax exemption certificates. Reimbursement for sales tax will be considered on a case-by-case basis when the expense appears to be unavoidable. RF sponsored funds may not be used to cover sales tax. If sales tax is not waived, and a per diem rate is applicable, the sales tax must be covered by the per diem maximum.

### ***Parking***

University employees are responsible for the cost of their own parking at their official station. Refer to the *Traveling for Business* guidance for reimbursement of parking costs incurred when traveling to another campus for business purposes.

### ***Request Reimbursement***

Three options to request reimbursement or payment of allowable expenses are available:

- Complete an expense reimbursement request via the appropriate form or system ([State](#), [RF](#), [UBF](#)), obtain the appropriate approvals, attach applicable documentation, and submit to the appropriate business office
- Complete [an electronic requisition \(eReq\)](#), attach the applicable documentation, and submit the transaction through the appropriate approval process
- Utilize a [PCard](#) for purchases made directly from a store or vendor
  - The State and RF PCard cannot be used for dining in restaurants

### ***Documentation***

Documentation must accompany payment requests and include the following:

- Original (paper or digital) detailed receipt or itemized invoice
  - Itemized receipts are required for any purchase that includes alcohol and for all UBF-funded reimbursements

- Alcohol must be easily identifiable on the receipt (consider highlighting or circling)
- Proof of licensed provider for alcohol served at hosted events
- Description of university business purpose
- Location of the event
- Names of the participants and their affiliation to UB
- Brochure, program, or agenda related to the event
- Name of the individual to be reimbursed, if appropriate
- Exception approval form, if applicable

Gift card expenses for human research subjects require the items listed above and Institutional Review Board (IRB) approval. Tax documentation (W-9) is required for all cards issued for \$100 or more.

### ***Exceptions***

Special circumstances may allow for exceptions on a case-by-case basis. An exception request must be initiated at the departmental level. All policy exceptions require pre-approval from the Unit Business Officer (UBO) or the RF Operations Manager (OM) (for SPS and RF non-sponsored funds). Pre-approval must be requested with reasonable notice as established by each UBO or the OM. The approver of the exception must not have attended or have incurred, in any way, the subject expenditure. To the extent that the UBO or OM was in attendance or personally incurred the subject expenditure, the approval must be advanced to the next highest approval authority.

All exceptions to the terms of sponsored activities require strong justification and prior approval from the sponsor. Requests must be made through SPS.

Exception requests must be documented using the *Allowable Use of Funds – Exception Request Form*.

## **Background**

Individuals making decisions concerning expenditures of university funds have a fiduciary responsibility to ensure compliance with federal, state, and local regulations while supporting the university's mission of education, research, and public service. This policy provides strict rules around that decision making process.

## **Applicability**

This policy applies to all university faculty, staff, and student employees who make decisions regarding the use of funds for the purchase of food and beverages, human subject consideration, crowdsourcing services, clothing, registration fees, décor, appliances, and memberships.

Separate policies govern the allowable use of funds for specific purposes:

- [Travel Policy](#) details the allowable use of funds when in travel status
- Equipment purchases must be secured via the appropriate [procurement guidelines](#) and policies
- [Gifts Prizes and Award Policy](#) outlines how the university recognizes members of the university community in support of our mission

## Definitions

**Allocable** – The amount of expense for goods or services which can be charged to (or allocated) to a particular unit, activity, or function because the goods or services provide a commensurate benefit to that unit, activity, or function.

**Allowable** – An expense is allowable when it is permissible to charge it to a particular source of funds. Expenses may be deemed allowable by law or regulation, by external parties such as donors or sponsors, or by university policy.

**Approver** – Individual with the authority to approve a business expense or transaction.

**Business Entertainment** – The primary purpose of business entertainment is to further business relations; business entertainment is smaller in scale, includes a small number of people, and is low cost; (e.g., business lunches or dinners; tickets to athletic, cultural, or other events).

**Business Expense** – Charges for goods or services, whether paid, committed, or accrued, that foster or support the ongoing mission of the university.

**Business Meal** – A meal attended by faculty, staff, or students, which may or may not include individuals from outside UB, at which a substantive and bona fide business discussion takes place.

**Business Purpose** – In support of the goals, objectives, and mission of the university.

**Crowdsourcing** – The practice of obtaining information or input into a task or project by enlisting the services of a large number of people.

**External Beneficiaries** – Individuals who benefit from goods or services paid for with UB funds but do not have a defined affiliation with the university.

**Guest(s)** – Person(s) invited to visit the university or take part in a function organized by the university; the guest visit must be related to a business purpose and support the mission of the university.

**Hosted Event** – Any event, hospitality or social activity, held in person or virtually, organized or funded by UB.

**Immediate Family** – The spouse, children (son or daughter), and parents of a staff, faculty, or student employee.

**Internal Beneficiaries** – Individuals who benefit from a good or service paid for with UB funds while maintaining the status of faculty, staff, student, student employee, appointed volunteer, or honoraria.

**Licensed Provider** – Person(s) holding a license to sell and serve alcohol, by the glass, for consumption on the premises.

**Reasonable** – Those costs which a prudent person would have incurred under the circumstances prevailing at the time the decision to incur the cost was made; consider how the public would view the expense if reported in the media.

**Research Foundation Funded Revenue (also called indirect costs)** – Funds generated through the recovery of indirect (facilities and administrative (F&A)) costs charged on sponsored accounts, and distributed per the campus financial plan.

**Responsible Executive** – The vice president, vice provost, dean, or their designee with authority over and responsibility for the unit.

**State Funds** – Includes State Operating, Income Fund Reimbursable (IFR), State University Tuition Reimbursable Account (SUTRA), and Dormitory Income Fund Reimbursable (DIFR) funds.

## Responsibility

### **Deans, Vice Presidents, Vice Provosts, University Business Officers (UBOs)**

- Account for all expenditures that fall within the scope of their budgetary jurisdiction.

### **Employee (Faculty, Staff, Student Employee)**

- Exercise reasonable judgment when making a decision to incur an expense on behalf of the university.
  - Refer to the *Allowable Use of Funds Chart*, when applicable.
- Use the appropriate tax exemption form when making a purchase.
- Complete the *Allowable Use of Funds – Exception Request Form* to obtain pre-approval for all exceptions to policy.

### **Responsible Executive, Principal Investigator (PI), Authorized Approver**

- Review and approve requests for the use of university funds in accordance with this policy.
- Verify that the expense is reasonable, allowable, and allocable; consider how the public would view the expense if reported by the media.
  - Expenditures benefitting more than one account (including at least one RF Sponsored account) require that the cost be allocated to the accounts based on the proportional benefit to each account.

### **Responsible Office**

- Determine the appropriate funding source(s) for payments.
- Complete the appropriate paperwork and provide all required documentation; forward to the responsible executive or PI for approval.

### **Unit Business Officer, Research Foundation Operations Manager**

- Communicate this policy to units and departments.
- Support strong unit financial stewardship through ongoing dialog regarding reasonableness and business purpose.
- Act as a consultant to unit employees seeking guidance on policy clarification or interpretation.
- Review, and approve as appropriate, all expenditure exceptions.

### **Accounts Payable Representatives**

- Ensure proper documentation is included with each request.

- Investigate transactions that do not appear to be reasonable.
- Act as a consultant to university employees seeking guidance on the reasonableness of requests.
- Process transactions for payment.

#### Internal Audit

- Conduct ongoing reviews of all university expenditures to maintain compliance with internal policies and external requirements.

## Contact Information

Consult with your [Unit Business Officer](#) for initial clarification or interpretation questions. Funding specific questions can be directed to the following subject matter experts:

Contact	Phone	Email
State	716-645-4533	<a href="mailto:rzeszut@buffalo.edu">rzeszut@buffalo.edu</a>
RF Non-Sponsored	716-645-2602	<a href="mailto:brdavis@buffalo.edu">brdavis@buffalo.edu</a>
Sponsored Projects Services	716-645-4420	<a href="mailto:mekraft@buffalo.edu">mekraft@buffalo.edu</a>
UB Foundation	716-645-8749	<a href="mailto:rdommer@buffalo.edu">rdommer@buffalo.edu</a>

## Related Information

### University Links

Allowable Mileage and Per Diem Expenses

<https://www.buffalo.edu/administrative-services/business-travel/mileage-and-per-diem.html>

Allowable Use of Funds Chart

<http://www.buffalo.edu/administrative-services/policy1/ub-policy-lib/allowable-use-funds/allowable-use-funds-chart.html>

Approval Authority Policy

<http://www.buffalo.edu/administrative-services/policy1/ub-policy-lib/approval-authority.html>

Crowdsourcing Services

<http://www.buffalo.edu/administrative-services/managing-procurement/commonly-purchased-goods/crowdsourcing-services.html>

Electronic Requisition (eReq)

<http://www.buffalo.edu/administrative-services/managing-procurement/ereq.html>

Gifts, Prizes, and Awards Policy

<http://www.buffalo.edu/administrative-services/policy1/ub-policy-lib/gifts-prizes-awards.html>

Holiday Spending Reminder

[Holiday Spending Reminder - Administrative Services Gateway - University at Buffalo](#)

Managing Procurement

<http://www.buffalo.edu/administrative-services/managing-procurement.html>

Procedures for Non-Sponsored Research Foundation Accounts

<http://www.buffalo.edu/administrative-services/managing-money/uf-funds/manage-uf-non-sponsored-funds.html>

Procurement Card (PCard) Program

<http://www.buffalo.edu/administrative-services/managing-procurement/card-programs/pcard.html>

Traveling for Business

<http://www.buffalo.edu/administrative-services/business-travel.html>

Travel Policy

<http://www.buffalo.edu/administrative-services/policy1/uf-policy-lib/travel-policy.html>

University at Buffalo Foundation – Reimbursement a Company, Employee, or Student

<http://www.buffalo.edu/administrative-services/managing-money/uf-funds/uf-procedures/uf-company-emp-student.html>

## Forms

Allowable Use of Funds – Exception Request Form

[Policy Exception Request - Administrative Services Gateway - University at Buffalo](#)

New York State Tax Exemption Form (AC946)

<http://www.buffalo.edu/administrative-services/forms-catalog/finances/tax-exempt-certificate-for-nys-ac946.html>

Reimbursement or Advance Payment (RAP) Request Form

<http://www.buffalo.edu/administrative-services/forms-catalog/finances/non-employee-reimbursement-request.html>

Research Foundation Tax Exemption Form

<https://shibboleth.buffalo.edu/idp/profile/SAML2/Redirect/SSO;jsessionid=774424E3954F7F2F7804221FAD02A9BC?execution=e1s1>

## Related Links

U. S. General Services Administration Per Diem Listing (including lunch)

<https://gsa.gov/portal/content/101518>

Office of Management and Budget Uniform Guidance (replaced eight OMB Circulars, including A-21, A-110, and A-133)

<https://www.grants.gov/learn-grants/grant-policies/omb-uniform-guidance-2014.html>

Research Foundation Unrestricted Fund Expense Policy

[http://www.rfsuny.org/media/RFSUNY/Policies/unrestricted\\_fund\\_expense\\_policy\\_pol.htm](http://www.rfsuny.org/media/RFSUNY/Policies/unrestricted_fund_expense_policy_pol.htm)

Public Officers Law 73a

[public-officers-law-73\\_0.pdf \(ny.gov\)](#)

## History

### Policy Revision History

#### November 2021

Revised the *Allowable Use of Funds Policy* to:

- Clarify that Hosted Business Meals and Student Meals are not subject to the per diem, but the amount must be appropriate and reasonable
- Specify that meals provided for virtual events are subject to all requirements of the policy and must be provided in the form of an actual meal, delivered to an individual's physical location; gift cards to purchase a meal are not allowable; alcohol is not a permissible expense for a virtual event
- Include a reference to the annual *Holiday Spending Reminder*
- Increase the dollar limit for the per person reimbursement for alcoholic beverages from the lesser of the cost of two alcoholic beverages or \$15 to the lesser of the cost of two alcoholic beverages or \$20
- Specify that when alcohol is provided at a hosted event, it must be served by a provider licensed to serve alcohol
- Require documentation that alcohol was served by a licensed provider
- Add definitions for Crowdsourcing and Licensed Provider
- Add the following responsibilities for the UBO:
  - Communicate the policy to departments and units
  - Support strong unit financial stewardship through ongoing dialog regarding reasonableness and business purpose
  - Act as a consultant to unit employees seeking guidance on policy clarification or interpretation

Revised the *Allowable Use of Funds Chart* to:

- Add a link to the *Holiday Spending Reminder* (Food and Beverage Expenses - Internal Business Meals)
- Increase the dollar limit for the per person reimbursement for alcoholic beverages from the lesser of the cost of two alcoholic beverages or \$15 to the lesser of the cost of two alcoholic beverages or \$20 (Food and Beverage Expenses – Alcoholic Beverages)
- Add a section for Crowdsourcing Services
- Add a Revision History section

#### June 2019

Revised the *Allowable Use of Funds Policy* to:

- Require reimbursement requests for expenditures from RF sponsored funds to be processed timely and not more than 120 days from the purchase date
- Specify that administrative, service, technology, and room rental fees are separate from the food and beverage per diem and must be itemized

- Require alcohol reimbursement to be supported by an itemized receipt where the cost of alcohol can be clearly identified
- Specify that university employees are responsible for their own parking costs at their official station
- Increase the dollar amount from \$50 to \$100 for tax documentation required for gift card expenses for human research subjects

Revised the *Allowable Use of Funds Chart* to:

- Clarify that all food expenses, not just meal expenses, for faculty and staff are restricted to the GSA per diem (Food and Beverage Expenses - Internal Business Meals)
- Restrict staff appreciation, recognition, professional achievement, or employee relations events to build morale to twice per year rather than monthly (Food and Beverage Expenses - Internal Business Meals)
- Clarify that occasional food and beverages for university staff, when engaged in business discussions during normal business hours or staff meetings, does not include routine or individual meetings held at meal times (Food and Beverage Expenses - Internal Business Meals)
- Clarify that employee celebrations (e.g., professional achievement, holiday parties, new employee welcome, retirement recognition) may include a guest(s) when the guest accompanies a specific employee being recognized or honored; the guest(s) at holiday parties must be pre-approved as an exception (Food and Beverage Expenses - Internal Business Meals)
- Clarify that delivery charges (as well as gratuity) are included in the per diem (Food and Beverage Expenses - Internal Business Meals)
- Remove the Gifts section from the Chart; gifts are covered in the *Gifts, Prizes, and Awards Policy*
- Rename the Gifts section the Human Subject Consideration section to address gift cards as consideration or incentive for participating in surveys, volunteering, or services provided to the university
- Disallow the use of RF sponsored funds for hosted business meals for visiting dignitaries, speakers, performing artists, and community leaders (Food and Beverage Expenses)
- Allow the use of RF non-sponsored funds for student meals at events to support student curriculum or promote student morale, retention, recognition, or student life activities (Food and Beverage Expenses)
- Allow the use of RF non-sponsored funds for student meals at student club or organization meetings or events, and as a complimentary offering to students when they participate in focus groups, tutoring or advisement with faculty, staff, or student employees (Food and Beverage Expenses)
- Allow the use of State funds for commencement cap and gown rental, purchase, or cleaning (Clothing)

#### **April 2018**

Revised the *Allowable Use of Funds Chart* to:

- Allow State and RF non-sponsored funds to be used for internal business meals provided at professional development, training retreats, seminars, workshops, or strategic planning events (Food and Beverage Expenses)

## **Presidential Approval**

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Satish K. Tripathi, President

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Date

## Allowable Use of Funds - Funding Source Allowability

Purpose	Details	Funding Source by Expense			
		State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Food and Beverage Expenses</b>					
<p><b>Hosted Business Meals:</b> Provided when hosting external beneficiaries at events related to UB's mission of education, research, and public service. The ratio of UB to non-UB attendees must be appropriate to the circumstances of the event.</p> <p>The cost of meals is not limited to the per diem rate, but must be appropriate and reasonable. Reimbursement will be the actual receipted meal.</p>	Hospitality when hosting visiting dignitaries and speakers, performing artists, and community leaders	Yes	Yes	Yes	No
	Alumni events	No	Yes	No	No
	Donor events where the primary purpose is to cultivate and steward existing or prospective donors	No	Yes	No	No
	Events to support industry engagement and economic development to foster partnerships that support the mission of the university	Yes	Yes	Yes	No
	Parent days and weekend	Yes	Yes	No	No
	Events to enhance relationships with the community surrounding our university which we seek to draw resources from, or foster mutual understanding, trust, and support	No	Yes	No	No
	Recruiting meals hosted to interview faculty, staff, professional, or graduate candidates. Meals may be provided for the candidate, the spouse of the candidate, university employees involved in the decision making process, and their spouse or partner to the extent that they are necessary to facilitate interaction, directly benefiting the university.	Yes	Yes	Yes	(2, 3)
<p><b>Student Meals:</b> Provided with the primary beneficiary being current or prospective students. The occasion must contribute to the academic mission of the university. The ratio of student to faculty or staff in attendance must be appropriate to the circumstances. At least one faculty or staff must be in attendance.</p> <p>The cost of meals is not limited to the per diem rate, but must be appropriate and reasonable. Reimbursement will be the actual receipted meal.</p>	Events to support student curriculum or promote student morale, retention, recognition, or student life activities. Expenditures must support the purpose of the program.	Yes	Yes	Yes	No
	Student club or organization meetings or events; complimentary offering to students as they participate in focus groups, tutoring, or advisement with faculty, staff, or student employees	Yes	Yes	Yes	No
	Commencement ceremony	Yes	Yes	Yes	(3)

## Allowable Use of Funds - Funding Source Allowability

Purpose	Details	Funding Source by Expense			
		State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Food and Beverage Expenses (continued)</b>					
<p><b>Internal Business Meals:</b> Food and beverages provided to internal beneficiaries with the primary purpose of the event to involve substantive business discussion or to build employee morale. <b>All food expenses for faculty and staff are limited to the applicable <u>GSA per diem rate</u> . The per diem rate maximum includes food, alcohol, gratuity and delivery.</b></p> <p>Internal Business Meals in excess of per diem limits are an exception and require completion of the appropriate <u>exception approval</u> .</p>	Professional development, training retreats, seminars, workshops, or strategic planning. The event must be infrequent (i.e., lengthy interval of time between occurrences) and non-routine. Event objectives must incorporate sharing subject matter expertise or communicate initiatives or other material that is not part of the employee's day-to-day responsibilities. The agenda time must not otherwise offer the opportunity for an independent meal.	Yes	Yes	Yes	No
	Staff appreciation, recognition, professional achievement, or employee relations events to build morale. The event must be occasional (i.e., not more than twice per year). The activities must be equitable to all employees.	No	Yes	No	No
	Work beyond normal business hours. If schedules require employees to work over a mealtime, the reasonable cost of a meal is permissible.	No (4)	Yes	No	No
	Occasional food and beverages for university staff, when they are engaged in business meetings during normal business hours. Generally, "occasional" is not more than monthly; this should be tracked and adhered to by the office requesting reimbursement. This does not include routine or individual meetings held at meal times.	No	Yes	No	No
	Employee celebrations must be modest and reasonable. Guest(s) are limited to instances where the guest accompanies a specific employee who is being recognized or honored. Guests at holiday parties must be pre-approved as an exception. Examples of employee celebrations include but are not limited to professional achievement, holiday parties, new employee welcome, retirement recognition. Review the <u>Holiday Spending Reminder</u> for additional guidance.	No	Yes	No	No
	Personal celebrations (e.g., birthday, wedding, administrative professional's day)	No	No	No	No

## Allowable Use of Funds - Funding Source Allowability

Purpose	Details	Funding Source by Expense			
		State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Food and Beverage Expenses (continued)</b>					
<b>Sponsored Meals:</b> Food and beverages, when required for performance of a sponsored project, and is allowed as a direct cost to the project	Provided to human subjects required to remain on site for several hours as part of their participation in a study. The purchase of food or beverages must be necessary for the effective performance of the project.	Yes	Yes	Yes	Yes
	Juice or light snack provided to human subjects participating in a study where blood is drawn as necessary for the technical conduct of the project	Yes	Yes	Yes	Yes
	Lunch or light snacks provided to individuals involved in all-day or major-portion of the day training sessions in order to fulfill project requirements	Yes	Yes	Yes	Yes
	Provided to non-UB project personnel involved in recruiting community participants or students	Yes	Yes	Yes	No
Gratuity and delivery charges when related to allowable food and beverage purchases	Gratuity is limited to 20% of the pre-tax total bill. If per diem is applicable (i.e., internal business meals), the gratuity and delivery must be covered by the per diem maximum.	Yes	Yes	Yes	Yes
Alcoholic beverages and license fees	Per person reimbursement for alcoholic beverages is restricted to the lesser of the cost of two (2) alcoholic beverages or \$20. Applicable to all meal types (i.e., Hosted Business Meals, Student Meals, Internal Business Meals, Sponsored Meals). Itemized receipt is required. When alcohol is provided at a hosted event, it must be served by a provider licensed to serve alcohol in New York State (NYS). Proof of use of a licensed provider is required at the time of approval; exceptions are not allowed and will not be processed when alcohol is served without a licensed provider. License fees are not included in the \$20 per person limit. When GSA per diem limits apply, the per diem maximum includes alcohol.	No	Yes	No	(3)

## Allowable Use of Funds - Funding Source Allowability

Purpose	Details	Funding Source by Expense			
		State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Human Subject Consideration</b>					
Gift cards (including campus cash cards) and prepaid debit cards as consideration or incentive for participating in surveys, volunteering, or services provided to the university. The Taxable Income Reporting Form and appropriate tax form (W-9 or W-8) is required for amounts of \$100 or more. For gift cards issued as prizes, gifts, or awards, refer to the <a href="#">Gifts, Prizes, and Awards Policy</a> .	Consideration to human subjects for participating in studies or research surveys that support the mission of the university. Institutional Review Board (IRB) approval is required. Refer to <a href="#">Subject Payments and Advances</a> (including the Human Subjects Matrix) on the <a href="#">Managing Your Award</a> website.	No	Yes	Yes	(3)
<b>Crowdsourcing Services</b>					
Crowdsourcing is the practice of obtaining information or input into a task or project by enlisting the services of a large number of people.	<a href="#">Crowdsourcing services</a> may be ordered with a State, RF, or UBF PCard or purchase order (if accepted by the vendor). Personal reimbursement is not allowable.	Yes	Yes	Yes	(3)
<b>Clothing</b>					
University-branded items worn by faculty, staff, or student employees to easily identify individuals as a representative of the university. Must have a defined business purpose. Cannot be designated as a gift.	Clothing or uniforms must be related to a specific university event or university position where it is beneficial for the individual to be easily identified as serving on behalf of the university.	Yes	Yes	Yes	(3)
Commencement cap and gown rental, purchase, or cleaning costs	Provided to individuals asked to participate in a commencement ceremony on behalf of the university. This does not include personal or customized regalia.	Yes	Yes	Yes	(3)

## Allowable Use of Funds - Funding Source Allowability

Purpose	Details	Funding Source by Expense			
		State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Registration</b>					
Admission to non-university charitable events which have a clear mission, outreach, or business-related purpose	The event must benefit a 501c3 (evidence required); the primary purpose must be to raise money for a cause, charity, or non-profit organization. UB does not condone supporting specific religious or political organizations.	No	Yes	No	(3)
Registration or admission to business events	Must have a clear mission, outreach, or business-related purpose. Excludes recreational or social events (e.g., golf, happy hour, boat cruise)	Yes	Yes	No	(3)
Registration or admission to recreational events	Admission to an event that is included in the registration fee of a conference or seminar for the purpose of continued networking or outreach	Yes	Yes	No	No
	Student attendance or participation at an event that is tied to a specific academic program with the purpose clearly defined to support student curriculum	Yes	Yes	No	No
Tickets to sporting, theater, music and student events or activities	Development or donor relations activities to promote a relationship that benefits the university	No	Yes	No	(3)
	As part of a program of academic study	Yes	Yes	Yes	(3)

## Allowable Use of Funds - Funding Source Allowability

Purpose	Details	Funding Source by Expense			
		State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
<b>Décor</b>					
Décor for display at a specific university event with a well-defined business purpose	Flowers, centerpieces, or other decorative items for display at university events (e.g., commencement) that support the mission of the university	Yes	Yes	No	No
Purchasing, framing, or printing items to be displayed in public areas or areas frequented by students or recruits	Items must support the university brand and provide motivation, inspiration, or learning opportunities to those visiting the area. Items not specific to the UB brand or mission (e.g., plants, items used for the beautification of a public area) are allowable at a modest and reasonable level.	Yes	Yes	No	No
<b>Appliances</b>					
Coffee makers, refrigerators, microwaves, and other appliances used in public or shared spaces	Must be located in areas used by the public (e.g., visitors, students) or in a shared space used by faculty, staff, or student employees. Appliances may not be purchased for individual offices.	Yes	Yes	No	No
<b>Memberships</b>					
Store membership or subscription (e.g., BJ's, Sam's Club)	Membership must be used to support university business needs and must result in overall cost savings. Limited to one employee per functional area.	Yes	Yes	No	No
Membership fees for professional organizations or societies	Must pertain to the employee's specific position, for the purpose of continuing education or networking	Yes	Yes	Yes	(3)

**Overarching allowability criteria:** All expenditures funded with State, UBF, and RF accounts must be appropriate, reasonable, allowable, and allocable; they must also support the education, research, and public service missions of the university. Employees who incur or approve expenses must exercise prudent judgment to ensure that the expenses are for legitimate university business and comply with the appropriate allowability criteria.

**Footnotes:**

(1) All expenses funded via the RF Sponsored account must be approved according project sponsorship parameters. Reimbursement requests must be timely and may not be reimbursed beyond 120 days from the purchase date. Exception approval must be obtained to reimburse expenditures older than 120 days.

(2) Must be related to a "to be named" position

## **Revision History**

### **November 2021**

- Clarify that Hosted Business Meals and Students Meals are not subject to the per diem, but must be appropriate and reasonable.
- Add a link to the Holiday Spending Reminder (Internal Business Meals)
- Specify that when alcohol is provided at a hosted event, it must be served by a provider licensed to serve alcohol in NYS. Proof of use of a licensed provider is required at the time of approval; exceptions are not allowed and will not be processed when alcohol is served without a licensed provider. (Food and Beverages - Alcoholic Beverages and License Fees)
- Add a section for Crowdsourcing Services
- Add a Revision History section

### **June 2019**

- Clarify that all food expenses, not just meal expenses, for faculty and staff are restricted to the GSA per diem (Food and Beverage Expenses - Internal Business Meals)
- Restrict staff appreciation, recognition, professional achievement, or employee relations events to build morale to twice per year rather than monthly (Food and Beverage Expenses - Internal Business Meals)
- Clarify that occasional food and beverages for university staff, when engaged in business discussions during normal business hours or staff meetings, does not include routine or individual meetings held at meal times (Food and Beverage Expenses - Internal Business Meals)
- Clarify that employee celebrations (e.g., professional achievement, holiday parties, new employee welcome, retirement recognition) may include a guest(s) when the guest accompanies a specific employee being recognized or honored; the guest(s) at holiday parties must be pre-approved as an exception (Food and Beverage Expenses - Internal Business Meals)
- Clarify that delivery charges (as well as gratuity) are included in the per diem (Food and Beverage Expenses - Internal Business Meals)
- Remove the Gifts section from the Chart; gifts are covered in the Gifts, Prizes, and Awards Policy
- Rename the Gifts section the Human Subject Consideration section to address gift cards as consideration or incentive for participating in surveys, volunteering, or services provided to the university
- Disallow the use of RF sponsored funds for hosted business meals for visiting dignitaries, speakers, performing artists, and community leaders (Food and Beverage Expenses)
- Allow the use of RF non-sponsored funds for student meals at events to support student curriculum or promote student morale, retention, recognition, or student life activities (Food and Beverage Expenses)
- Allow the use of RF non-sponsored funds for student meals at student club or organization meetings or events, and as a complimentary offering to students when they participate in focus groups, tutoring or advisement with faculty, staff, or student employees (Food and Beverage Expenses)
- Allow the use of State funds for commencement cap and gown rental, purchase, or cleaning (Clothing)

### **April 2018**

- Allow State and RF non-sponsored funds to be used for internal business meals provided at professional development, training retreats, seminars, workshops, or strategic planning events (Food and Beverage Expenses)

