

Allowable Use of Funds - Funding Source Allowability

		Funding Source by Expense			
Purpose	Details	State Funds	UBF Funds	RF Non-Sponsored	RF Sponsored (1)
Food and Beverage Expenses					
Hosted Business Meals: 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. 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.	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 that support industry engagement and economic development and foster partnerships in support of 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)
Student Meals: 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. 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.	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)

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Food and Beverage Expenses (continued)					
Internal Business Meals: Food and beverage provided to internal beneficiaries with the primary purpose of the event to involve substantive business discussion or to build employee morale. All food expenses for faculty and staff are limited to the applicable <i>GSA per diem rate</i> . The per diem rate maximum includes food, alcohol, gratuity and delivery. Internal Business Meals in excess of per diem limits are an exception and require completion of the appropriate <i>exception approval</i> .	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 beverage 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 <i>Holiday Spending Reminder</i> for additional guidance.	No	Yes	No	No
	Personal celebrations (e.g., birthday, wedding, administrative professional's day)	No	No	No	No

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Food and Beverage Expenses (continued)					
Sponsored Meals: Food and beverage, 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. 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)

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Human Subject Consideration					
Gift cards (including campus cash cards) and prepaid debit cards (e.g., U. S. Bank Prepaid Debit Card) used as consideration or incentive for participating in research studies, surveys, volunteering, or services provided to the university.	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 <u>Subject Payments and Advances</u> (including the Human Subjects Matrix) on the <u>Managing Your Award website</u> .	No	Yes	Yes	(3)
Completion of the Taxable Income Reporting Form and appropriate tax form (W-9 or W-8) is required for amounts of \$100 or more. If a prepaid debit card (e.g., U. S. Bank Prepaid Debit Card Program) is used, completion of the Taxable Income Reporting Form is not required. For gift cards issued as prizes, gifts, or awards, refer to the <u>Gifts, Prizes, and Awards Policy</u> .	Also refer to <u>Prepaid Debit Cards for Research Participants</u> for information about paying participants with a prepaid Visa card.				
Crowdsourcing Services					
Crowdsourcing is the practice of obtaining information or input into a task or project by enlisting the services of a large number of people.	<u>Crowdsourcing services</u> 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)
Clothing					
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)

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Registration					
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	Yes	(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)

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Décor					
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
Appliances					
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
Memberships					
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

(3) Varies based on the terms of the award. Contact Sponsored Projects Services staff.

(4) Specific State funds allow for meals to be provided to Campus Life employees when the students directly benefit from their service (opening or closing residence halls)

Revision History

April 2022

- Clarify that RF Non-Sponsored funds can be used for registration or admission to business events

March 2022

- Specify that completion of the Taxable Income Reporting Form is not required when a prepaid debit card (e.g., U. S. Bank Prepaid Debit Card Program) is used to pay subjects who participate in research studies (Human Subject Consideration)

January 2022

- 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 the per person reimbursement for alcoholic beverages is restricted to the lesser of the cost of two (2) alcoholic beverages or \$20. Previously, the limits were the lesser of the cost of two (2) alcoholic beverages or \$15. (Food and Beverages - Alcoholic Beverages and License Fees)
- Specify that 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. (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)

