



Expenditure Guide by Source of Funds and Method

University of South Florida Office of the Controller

TYPE OF EXPENDITURE	Account Code (does not apply to UCO recorded Assets/Property)	Funding Source								Method			
		Educational & General Funds 10xxx, 11xxx, 12xxx, 13xxx Including CF ⁵	Flat/Credit Hour Fees Fund 18100 & 25xxx (1)	Auxiliary Funds (0xxx)		Concession Funds beginning with "182xx"	Research Initiative Funds beginning with "183xx" (2)	Sponsored Awards Funds beginning with 20xxx, 21xxx, 22xxx (3)	Convenience Funds 24xxx, 94xxx, 95xxx, 96xxx (4)	Purchase Order	PCard	Payment Request Form / Employee Payment Form ⁶	
GENERAL													
Accessories/Decorative Items (For UNIVERSITY use)													
Decorative items for use by individuals (globe, statues, plants, picture frames, etc.)	N/A	No	No	No	No	No	No	No	No	No	Prohibited	Prohibited	Prohibited
Decorative/ display items for use in common areas	64900	No	No	Yes	No	Yes	Yes	No	No	No	Allowed	Allowed	Prohibited
Desk accessories (pen/clock set, etc.)	N/A	No	No	No	No	No	No	No	No	No	Prohibited	Prohibited	Prohibited
Business cards for employees	61000	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Allowed	Preferred	Prohibited
Name badges for employees	53902	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Allowed	Preferred	Prohibited
Construction, remodeling, renovation via facilities	54950	Yes	Yes	Yes	Yes	Yes	Yes	No	USFF	USFF	Preferred	Prohibited	Prohibited
Fines, penalties (excluding traffic violations)	64900	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Prohibited	Limited ¹	Limited ¹
Late payment fees	64900	Yes	Yes	Yes	Yes	Yes	Yes	No	UMSA	UMSA	Allowed	Prohibited	Prohibited
Flowers for University sanctioned functions (NOT allowed for celebration events for individuals)	64900	No	Yes	Yes	No	Yes	Yes	No	No	No	Allowed	Preferred ¹	Prohibited
Congratulatory and condolence flowers	N/A	No	No	No	No	No	No	No	No	No	Prohibited	Prohibited	Prohibited
Honorariums	64500	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Prohibited	Prohibited	Preferred
Advertisements required by law	615xx	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Parking (individuals at USF facilities)	N/A	No	No	No	No	No	No	No	No	No	Prohibited	Prohibited	Prohibited
Lobbyist	N/A	No	No	No	No	No	No	No	No	No	Prohibited	Prohibited	Prohibited
Regalia (job required)	53902	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Allowed	Preferred	Prohibited
Shirts, for job identification (approved Prerequisite Form from Procurement required)	53902	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Allowed	Preferred	Prohibited
Gift Cards (for Study Participants Only; must adhere to CCHIP #017; PCard Request for Purchase form required)	51125 or 10620	Limited ²	Limited ²	Limited ²	Limited ²	Limited ²	Limited ²	Yes	Yes	Limited ²	Prohibited	Must	Prohibited
TOOLS FOR BUSINESS USE (Never allowable for PERSONAL USE)													
Business Use = instruction, research, development, programs serving the general public													
Appliances (refrigerators, stoves, microwaves, coffee makers)	53900	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Audio-visual equipment	53200	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Business machines / calculators (hole punchers, electric stapler, etc.)	53000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Cameras	53200	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Cellular phones, cases & accessories - individual or department shared (exception form required)	53102	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Computers (hardware & software) and computer peripherals (Note: IT pre-approval may be required)	53100	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Copier, printer leases	56900	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Equipment rental	56000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Limited ¹	Prohibited
Fans and portable heaters	53900	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Furniture	53501	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Allowed	Prohibited
iPods or other MP3 devices	53200	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Television, DVD/Blu-ray players for common areas	53200	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Repairs and maintenance	54xxx	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Allowed	Prohibited
FLORIDA BAR and/or OTHER DUES and FEES (Job REQUIRED)													
Licenses and Fees													
Notary commission and seal (for University benefit)	62100	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Occupational/professional license fees job required per job description (e.g. CPA, Bar Dues, Endorsements on Driver's Licenses)	"	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Allowed	Preferred	Prohibited

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		Funds 10xxx, 11xxx, 12xxx, 13xxx Including CF ⁵	Fund 18100 & 25xxx (1)	Business Activities (1)	Alternate Instruction (1)	Funds beginning with "182xx"	Funds beginning with "183xx" (2)	Funds beginning with 20xxx, 21xxx, 22xxx (3)	Funds 24xxx, 94xxx, 95xxx, 96xxx (4)				
MEALS, REFRESHMENTS and FOOD (NOT allowed for Entertainment)													
Alcoholic beverages	N/A	No	No	No	No	No	No	No	No	Prohibited	Prohibited	Prohibited	
Coffee/drinks/water/refreshments													
For meeting rooms	59000	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Allowed	Allowed	Prohibited	
Provided for volunteers	"	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Allowed	Allowed	Prohibited	
Used as a prop	"	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Allowed	Prohibited	
Professional organization event/luncheon	"	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Allowed	Allowed	Prohibited	
Water service	"	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Allowed	Allowed	Prohibited	
Business meals (MUST be agenda driven; more than one person; with University business purpose; in a restaurant, catered or delivered; documentation MUST include agenda, justified business purpose, attendees and location.)													
Associated with travel (MUST use per diem)	N/A	No	No	No	No	No	No	No	No	Prohibited	Prohibited	Prohibited	
USF employees only (limit \$20 per person inclusive of tip); backup documentation MUST include meeting agenda associated with the meal	59020	No	No	Yes	No	Yes	Yes	Yes	No	Allowed	Allowed	Limited	
USF employees and guests (limit \$50 per person inclusive of tip); backup documentation MUST include visitor's itinerary with meal clearly identified.	59020	No	No	Yes	No	Yes	Yes	Yes	No	Allowed	Allowed	Limited	
Other Meals													
Class C meals- travel with no overnight stay	N/A	No	No	No	No	No	No	No	No	Prohibited	Prohibited	Prohibited	
Community / Visiting guest Events	59020	No	Yes	Yes	No	Yes	Yes	No	No	Allowed	Allowed	Prohibited	
Student events- pre/post game, visiting teams, club meeting	"	No	Yes	Yes	No	No	Yes	No	No	Allowed	Allowed	Prohibited	
Staff events (award ceremonies/holiday celebrations)	"	No	No	No	No	Yes	No	No	No	Allowed	Allowed	Prohibited	
Team Meals (Athletics)	59020 or 60x20	No	No	Yes	No	No	No	No	No	Allowed	Allowed	Prohibited	
Gratuities on food service (maximum of 18%)	59020	No	Gratuities are allowable where meals are allowable.						No	No	Allowed	Allowed	Prohibited
PROMOTIONAL ITEMS													
Banners (permanent outdoor signs must have approval prior to purchase)	61000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited	
Greeting cards in which the sole purpose is to convey greetings	N/A	No	No	No	No	No	No	No	No	Prohibited	Prohibited	Prohibited	
Invitations to University functions	61000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited	
Awards and Contest/Event Prizes (value > \$100 requires accountable Vice President approval)	64900	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Allowed	Preferred	Prohibited	
Photography - supplies and services for promotion of the University	61500	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited	
Give Away Items for promoting/advertising USF and USF departments	61500	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Allowed	Preferred	Prohibited	
Rental space and services used to promote University events	56500	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred ¹	Limited	
Supplies used to promote the University and University events	53000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Limited	
Shirts promoting USF or the department only	61500	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Allowed	Preferred	Prohibited	
RECRUITMENT SEARCH/SCREEN ACTIVITIES													
Advertising	61550	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Limited	
Moving expenses (IRS qualified only)	50810	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Limited ¹	Limited	
House Hunting	N/A	No	No	No	No	No	No	No	No	Prohibited	Prohibited	Prohibited	
Printing	61000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Limited	
Postage	52300	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Limited	
Travel Expense for Candidate (interview purposes only)	60xxx	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Prohibited	Preferred	Prohibited	

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Business purpose must be noted on supporting documentation.												
STAFF DEVELOPMENT (NOT allowed at entertainment venues)												
Books and reference manuals (University owned)	62310	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Conferences and Conventions (including virtually held)	62000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Allowed
Awards and other Tokens of Recognition:												
Departments (not to exceed \$100)	64900	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Employees (not to exceed \$75)	"	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Longevity and retirement recognition for satisfactory service (not to exceed \$100)	"	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Educational or Leadership Courses (Employees)	64900	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Limited
Courses and Exam Fees to Achieve or Maintain Certification (job required per job description)	64900	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Limited
Memberships - Not personal in nature	62100	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Limited
Rental of Space	56xxx	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Allowed	Prohibited
Subscriptions & Periodicals (should not exceed one year)	62200	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Allowed
SERVICES												
Copying, printing	61000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Dry cleaning (USF property; e.g. banners, rugs, table cloths, etc.)	51130	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Allowed	Preferred	Prohibited
Telecommunications (personal accounts prohibited)	52050	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred ¹	Prohibited
Postal services	52300	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Limited
Design Services - design of promotional materials, media guides, tickets	61xxx	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Limited ¹	Prohibited
Maintenance agreements	54xxx	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Limited ¹	Prohibited
Professional Services for security, game officials, and speakers	51115	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Limited ¹	Limited
Consulting Services	51xxx	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Limited ¹	Prohibited
Couriers (FedEx, DHL)	52320	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Entertainment Performers	51070	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Limited ¹	Prohibited
SUPPLIES (Not for PERSONAL USE)												
Audio, video tapes or CDs, blank or prerecorded for University business	53200	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Auto parts for state owned vehicles (from parts stores, not gas stations)	53800	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Gasoline for state-owned vehicles	53801	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Binding equipment and supplies	53000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Controlled substances (ethyl alcohol, DEA items, gases, radioactive materials, hazardous chemicals)	53xxx	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Preferred	Limited ¹	Prohibited
Copier supplies (must obtain contract pricing)	53000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Maintenance repair and operation supplies	53xxx	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Lab Supplies	53600	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Office supplies (exclusive supplier agreement with Office Depot)	53000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited
Cleaning Supplies (wipes and sprays for office and common areas)	53301	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Allowed	Preferred	Prohibited

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Funding Sources	
Educational & General	Appropriations by the Florida Legislature used to support instruction and non-instructional activities, research, public service, academic administration, and Type I Centers.
Flat/Credit Hour Fees (i.e. A&S, Athletic)	Funds established to account for fees paid uniformly by all USF students. This category includes "flat" and "per credit hour" fees. (Examples include A&S, Athletic, Technology etc..)
Auxiliary Funds (0xxxx)	
Business Activities	Funds established to account for Educational Business Activities that serve and promote the educational, research, and service activities of USF. Auxiliary enterprises funds operate under a "cash and budget" management basis in a manner similar to how you would run a small business.
Alternate Instruction	Funds established to account for self funded or market based instruction.
Concession	Concession funds are used to advance the academic mission of USF by supplementing State resources available for support of academic programs, faculty, staff, fellows, residents, students, and support activities of USF and its various organizations. The revenues are generated from vending machines, coin operated phones, etc.
Research Initiative Accounts	Moneys received for overhead or indirect costs. These funds are governed by Florida Statute 1004.22(5) which provides that the funds costs shall be applied to the cost of operating the division of sponsored research, and support other research or sponsored training programs in any area. These funds also include residuals from fixed-price contracts. Questions regarding the allowability of expenditures on RIA should be directed to the USF Research and Innovation.
Sponsored Awards	Sponsored awards use the "project" field of the chartfield to segregate accounting for competitively funded programs with external sponsors which carry individual spending restrictions. The projects use the "fund" field to designate the level of regulatory authority of the sponsor (20xxx = federal, 21xxx = state & local government, 22xxx = private). Questions regarding the allowability of specific expenditures should be directed to the Division of Sponsored Research.
Convenience	Funds established to account for activity funded by our Direct Support Organizations (USF Foundation, USF Alumni Association, USF Medical Services Support Corporation, Sun Dome, Inc., USF Research Foundation, USF Financing Corporation, USF Property Corporation, USF Health Professions Conferencing Corporation, University Medical Services Association). Allowability of expenditures is determined by the DSO.

Allowability clarification

- (1) Flat/credit hour fee, business activity, and alternate instruction expenditures must support program for which revenue is derived
 - (2) Research initiative expenditures must support research.
 - (3) Sponsored award expenditures must comply with sponsor guidelines and be program related and necessary. For 20xxx funds, Cost Accounting Standards exceptions are required for costs normally covered with F&A.
 - (4) Convenience fund expenditures must comply with guidelines imposed by direct support organization funding source.
 - (5) Carryforward can only be used for nonrecurring expenditures.
 - (6) Must adhere to Payment Request Form and Employee Payment Form Guidelines.
- USFF - Expenditure is allowable with USF Foundation Funds only.
 UMSA - Expenditure is allowable with University Medical Services Association, Inc. only.
 Limited¹: Payment allowable but requires review by University Procurement Services. A signed contract constitutes review and approval.
 Preferred¹: Payment preferred but requires review by University Procurement Services.
 Limited²: Must have a valid IRB Letter.

Contact information:	
Accounts Payable	aphelp@usf.edu
Procurement	usfpurchasing@usf.edu
PCard	pcard@usf.edu

Any requested exception to the Expenditure Guide will be reviewed on a case by case basis.

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