

**Murray State University  
Expenditure Regulations**

Revised as of 7/01/18.  
Accounting and Financial Services

All expenditures should be pre-approved by the minimum approval level requirements

Category	Expenditure Type	Source of Funds					Minimum Approval Levels	Comments
		Chart 1			Chart 2	(note 5)		
		(note 1) University	(note 2) Manual Commissions	(note 3) University Donor	(note 4) MSU Foundation	(note 7)		
1. Awards / Trophies/ Plaques	a. Employee Award/Incentive Programs	Yes	Yes	Yes	Yes	Pres	Must be part of a documented employee award / incentive program approved by the President Must be part of a documented student award program approved by the Dean or non-academic VP Must be part of a documented award/recognition program approved by the President	
	b. Student Awards	Yes	Yes	Yes	Yes	Dean/Dir		
	c. Non-employee Award/Recognition	Yes	Yes	Yes	Yes	Pres		
2. Decorations / Cards/Events (holiday / seasonal / special occasion / general)	a. Greeting Cards	No	No	No	Yes	Pres Dean/Dir	Chart 1 Exception: President and Development Offices	
	b. General Campus	Yes	Yes	Yes	Yes			
	c. Open Lobby / Dept Lobby Decorations (general only)	Yes	Yes	Yes	Yes			
	d. Open Lobby / Dept Lobby Decorations (holiday, special occasion, seasonal)	No	No	No	No			
	e. Individual Office Decorations	No	No	No	No			
3. Contributions / Donations		No	No	Yes	Yes	VP (see Note 4)		
4. Dues	a. Institutional	Yes	Yes	Yes	Yes	VP (see Note 4)	Membership must be in the name of Murray State University and not a department or individual	
	b. Individual-							
	- Civic	No	No	No	No			
	- Professional Licenses	Yes	Yes	Yes	Yes	VP (see Note 4)	Only allowed when license is job requirement	
	- Professional Organizations	Yes	Yes	Yes	Yes	VP (see Note 4)		
5. Subscriptions	a. Professional Journals	Yes	Yes	Yes	Yes	Acct Mgr	Delivery must be to University address	
	b. News Publications	Yes	Yes	Yes	Yes	Acct Mgr	Delivery must be to University address	
	c. Civic / Service Publications / Journals	No	Yes	Yes	Yes	Acct Mgr	Delivery must be to University address	
6. Entertainment Contracts		Yes	Yes	Yes	Yes	Acct Mgr	Valid contract required	
7. Flowers	a. Instructional Purposes	Yes	Yes	Yes	Yes	Acct Mgr	Chart 1: Pay from VP org only, BTRs may be made from other orgs	
	b. Public University Events	Yes	Yes	Yes	Yes	Acct Mgr		
	c. Congratulatory	No	Yes	Yes	Yes	Acct Mgr		
	d. Employee Retirement	Yes	Yes	Yes	Yes	VP (see Note 4)		
	e. National Secretary / Admin Asst / Bosses Day /Special Special Occasion	No	No	No	No			
	f. Funeral							
	- Employee (active and retired) & Immediate Family of Active Employees (not retirees) (as defined in HR Policy IV J)	Yes	Yes	Yes	Yes	VP (see Note 4)		Chart 1: Pay from VP org only, BTRs may be made from other orgs (note 7) Limited to employee's department
- Friends / Donors / Students	No	Yes	Yes	Yes	VP (see Note 4)			
g. Funeral-Employee/Friends/Donors/Students -In Lieu of Flowers	No	No	Yes	Yes	VP (see Note 4)	Chart 1: Pay from VP org only, BTRs may be made from other orgs (note 7) Limited to employee's department		
8. Public Relations	a. Tickets to Alumni Activities	Yes	Yes	Yes	Yes	Dean/Dir	Employee Only-must be job related	
	b. Tickets / Admission to external organization programs / Meals	Yes	Yes	Yes	Yes	Dean/Dir	Employee Only-must be job related	
	c. University sponsored fund raising / PR functions	Yes	Yes	Yes	Yes	Dean/Dir	Employee Only-must be job related	
9. Guest Expenses		Yes	Yes	Yes	Yes	Acct Mgr	Pay in accordance with University Travel Regulations	
10. Relocation Expenses		Yes	Yes	Yes	Yes	VP (see Note 4)		
11. Gifts (cash & gift cards)		No	No	No	Yes	VP (see Note 4)	Gift cards permitted for students if directly related to University mission. Vice President approval required. Only limited Bookstore cards permitted by MSUF for purpose listed	
12. Gifts (non-cash)	a. Employee-						(note 7) Chart 1: Pay from VP org only, BTRs may be made from other orgs Limit of \$100  (note 6)  For non-employee related activities, must be University mission related.  With justification related to specific program.  (note 7)	
	- Appreciation/Thank You	No	No	Yes	Yes	Acct Mgr		
	- Memorial	No	Yes	Yes	Yes	Acct Mgr		
	- Retirement	Yes	Yes	Yes	Yes	VP (see Note 4)		
	- Special Occasion	No	No	No	No			
	- Sporting Event Tickets	No	No	No	No			
	b. Students	Yes	Yes	Yes	Yes	Acct Mgr		
	c. Camps/Program Participants/Non-employees	Yes	Yes	Yes	Yes	Acct Mgr		
	d. Friends/Donors-							
	- Appreciation/Thank You	Yes	Yes	Yes	Yes	VP (see Note 4)		
	- Memorial	Yes	Yes	Yes	Yes	VP (see Note 4)		
	- Retirement	No	Yes	Yes	Yes	VP (see Note 4)		
	- Special Occasion	No	Yes	Yes	Yes	VP (see Note 4)		
	e. Sporting Event Tickets	No	Yes	Yes	Yes	VP (see Note 4)		

Category	Expenditure Type	Source of Funds					Comments	
		Chart 1			Chart 2			(note 5) Minimum Approval Levels
		(note 1) University	(note 2) Manual Commissions	(note 3) University Donor	(note 4) MSU Foundation	(note 5) Minimum Approval Levels		
		(note 7)	(note 7)	(note 7)	(note 7)	(note 7)		
<b>13. University, College or Departmental Activities</b>	a. Faculty/Staff Retreats	Yes	Yes	Yes	Yes	VP (see Note 4) President	Must consume a significant portion of the standard work day Must include agenda of meeting with payment document out of state requires the President's signature	
	b. Administrative Training Meetings	Yes	Yes	Yes	Yes	Dean/Dir	Must consume a significant portion of the standard work day Must include agenda of meeting with payment document	
	c. Conferences and Continuing Education Workshops / Courses	Yes	Yes	Yes	Yes	Dean/Dir	Must be work related and attendance at University's request	
	d. Community Related Programs	Yes	Yes	Yes	Yes	Dean/Dir	Must be work related and attendance at University's request	
<b>14. Meals</b>	a. Alcoholic Beverages	No	No	Yes	Yes	VP (see Note 4)		
	b. Employee-							
	- Department Social Activity <i>Examples: National Secretary/Admin Asst/Bosses Day, Departmental Holiday Functions</i>	No	Yes	Yes	Yes	Acct Mgr		
	- Birthdays / Personal Occasions	No	No	No	No			
	- Entertaining Official Guests	Yes	Yes	Yes	Yes	Acct Mgr		
	- Employee Orientations / Receptions	Yes	Yes	Yes	Yes	Acct Mgr		
	- Working Meals	No (a)	Yes	Yes	Yes	Acct Mgr	Excludes meals while on travel status (a) Permissible when employees are required to remain on campus after normal working hours	
	- Employee Recruitment	Yes	Yes	Yes	Yes	VP (see Note 4)		
	- Retirement Receptions / Meals	Yes	Yes	Yes	Yes	VP (see Note 4)		
	- Fund Raising	Yes	Yes	Yes	Yes	Acct Mgr		
	- University Sponsored Functions <i>(Official University Receptions, Honors Day, Graduation, Homecoming)</i>	Yes	Yes	Yes	Yes	VP (see Note 4)	Chart 1: Pay from VP org only, BTRs may be made from other orgs	
	c. Employee Spouses-							
	- Department Social Activity <i>Examples: National Secretary/Admin Asst/Bosses Day, Departmental Holiday Functions</i>	No	No	No	No			
	- Birthdays / Personal Occasions	No	No	No	No			
	- Entertaining Official Guests	Yes	Yes	Yes	Yes	Dean/Dir		
	- Employee Orientations / Receptions	No	Yes	Yes	Yes	Dean/Dir		
	- Working Meals	No	No	No	No			
	- Employee Recruitment	Yes	Yes	Yes	Yes	VP (see Note 4)		
	- Retirement Receptions / Meals	No	No	No	No			
- Fund Raising	No	Yes	Yes	Yes	Dean/Dir			
- University Sponsored Functions <i>(Official University Receptions, Honors Day, Graduation, Homecoming)</i>	No	No	No	No				
d. Students-								
- Official Unv Receptions, Honors Day, Grad, Homecoming, RD and RA Recognition Event	Yes	Yes	Yes	Yes	Acct Mgr			
- Residential College Programs	Yes	Yes	Yes	Yes	Acct Mgr			
- Orientations	Yes	Yes	Yes	Yes	Acct Mgr			
- Departmental Graduation Programs	Yes	Yes	Yes	Yes	Acct Mgr			
(Gratuities on all meals limited to 20% unless required by vendor)								
<b>15. Clothing/Shoes (*MSU logo wear and other street clothes)</b>	a. Employee-	No (a) (b)	No (a) (b)	Yes (c)	Yes	Acct Mgr	(a) Excludes Uniforms required to be worn at work, such as FM, Public Safety, and Dining Services (b) Exception is for those employees in student recruitment activities. Justification must be included with payment (c) Exceptions required VP approval, purchases not in (a) above are taxable to the employee based on the purchase price of the clothing/shoes item	
	- Employee Apparel All MSU logo or non-logo apparel that is suitable for "street wear" should be reported to payroll and will be included as taxable benefits to the employee. "Non-street wear" is apparel that is out of place when worn outside of work and is required for the job. Job Descriptions should include the requirement to wear a uniform. Non-street wear items are as follows:							
	- Police Uniforms	Yes	Yes	Yes	Yes			
	- FM Uniforms	Yes	Yes	Yes	Yes			
	- Chefs coats and dining uniforms.	Yes	Yes	Yes	Yes			
	All other apparel, including shirts, pants, hats, jackets, shoes, and etc. should be reported to payroll and will be included as taxable benefits to the employee. The following purposes for apparel purchases can be funded as follows:							
	- Shirts that are provided for campus events, such as summer orientations, great beginnings, etc.	Yes	Yes	Yes	Yes		Campus event should be noted on invoice	
	- Student recruitment events	Yes	Yes	Yes	Yes		Recruitment event should be noted on invoice	
	- Departmental purposes where the same/like apparel is desired.	Yes	Yes	Yes	Yes		Pay from VP org only, BTRs may be made from other orgs	

Category	Expenditure Type	Source of Funds					Comments
		Chart 1			Chart 2	(note 5)	
		(note 1)	(note 2)	(note 3)	(note 4)	Minimum	
		University	Manual	University	MSU	Approval	
	Commissions	Donor	Foundation	Levels			
	(note 7)	(note 7)		(note 7)			
15. Clothing/Shoes (*MSU logo wear and other street clothes)	- Employee Apparel contd. Departments purchasing apparel are responsible for reporting all purchases to payroll. If the value of all purchases throughout the tax year totals less than \$100 for a single employee the benefit will be considered de minimis and the employee will not be taxed.						
	b. Students-	Yes	Yes	Yes	Yes	Acct Mgr	
	c. Friends/Donors- see 12. d. above						
	d. Marketing/PR-(excludes items purchased for employees. Employee clothing guidelines in item (a.)) This may include promotional items for the public, student recruits, and program specific promotional items.	Yes	Yes	Yes	Yes	Acct Mgr	
16. Refreshments	a. Departmental Use (i.e., coffee service, bottled water, refreshment supplies, etc)	No	Yes	Yes	Yes	Acct Mgr	
	b. Executive Office Refreshments	Yes	Yes	Yes	Yes	VP (see Note 4)	
	c. Student Use (special events, program participants)	Yes	Yes	Yes	Yes	VP (see Note 4)	

**Notes**

- 1 Chart 1 University funds are limited to the following account types:
  - All E&G Funds (100001, 100002, 100004, 100005, 100006, CSxxxx, 1WXXXXX, 1SXXXXX)
  - All Auxiliary Funds except manual commissions (3001xx, 3002xx, 3003xx, 3004xx)
  - All Grant & Contract funds (Fxxxxx, Sxxxxx, Pxxxxx)
- 2 Chart 1 Manual Commission Funds (fund code 300500) are the only discretionary funds within the University
- 3 Chart 1 University Donor funds (Nxxxxx). These are primarily for the Athletic Department
- 4 Chart 2 MSU Foundation funds are limited to accounts that are unrestricted or restricted for departmental operational use  
Chart 2 items requiring VP approval will also require MSUF approval  
Any exceptions require approval by the Foundation President
- 5 Minimum Approval Levels-
  - Pres = President of Murray State University
  - VP = appropriate Vice President for the department requesting the charge
  - Deans/Dir = Deans/Directors (Deans and Administrative Department directors)
  - Acct Mgr = Account Managers responsible for the FOAPAL being charged
- 6 Athletic job related tickets excluded
- 7 For funerals, monetary gifts, in lieu of flowers, not to exceed \$100, may be made to family-designated charities or memorial funds  
For funerals, tangible gifts, in lieu of flowers, not to exceed \$100, may be made from University Donor or Foundation funds.
- 8 If on University travel status University Travel Regulations will supersede these spending guidelines