



UNIVERSITY OF CENTRAL FLORIDA

Expenditure Guidelines

These guidelines establish allowable expenditures for the various types of funding at the university.

Division of Administration and Finance

DEFINITIONS

For further guidance on fees, see [Local Fees](#) section.

Activity and Service Fee Funds

Funds from the student Activity and Service fee to support student government operations, student activities such as clubs and organizations, student centers, and recreational sports.

Agency Funds

Funds held by the university on behalf of an outside entity, or agency. The university may serve as custodian or fiscal agent for an outside entity that has a close or affiliated relationship with the university, such as a student or faculty organization. Money is deposited with the university for safekeeping; it may not be used for university operations.

Auxiliary Funds

Revenue from university business operations that support the operation of the university. These operations are self-supporting through user fees, payments, and charges, including housing, parking, student health, computer store, telecommunications, printing, dining, postal, office supply, and bookstore operations. They also include revenues from continuing education, participant fees, and market rate tuition programs. No General Revenue funds may be used to support Auxiliary operations. Each institution may determine whether its auxiliary operations will be self-supporting on an individual or collective basis, except for athletics, which shall be a self-supporting entity.

Capital Improvement Trust Fee Funds (CITF)

Student fees to support student-related capital projects. Funds are collected by the university and transmitted to the State to pay for debt service. Remaining funds are returned to the university after receiving legislative authorization. A portion of the fee may be used for university child-care centers.

Concession Funds

Commission-based revenues from beverage and pouring, snack vending, and student housing laundry machines and related sponsorship revenue. Concession funds may not be used for refreshments consumed at regular office breaks, alcoholic beverages, holiday items or greeting cards, birthday acknowledgements, fines or penalties resulting from violations of law, or for construction except as provided under s. 1013.74, F.S. UCF Policy 3-209 provides further guidance.

Contract & Grant (C&G) Funds

Research and work study awards from federal, state, local, and private sponsors. Also includes Direct Support Organization (DSO) reimbursements for use of university resources.

Contract & Grant Overhead Funds

Also known as Facilities and Administrative Costs or Indirect Costs (IDC). Includes funds received for overhead or indirect costs and other funds not required for the payment of direct costs (residual funds at the end of fixed cost research project). These funds shall be applied to the cost of operating the division of sponsored research. Any surplus funds shall be used to support other research or sponsored training programs in any area of the university (see s. 1004.22(5), F.S.). Indirect cost rates are calculated including costs related to building and equipment use and depreciation, physical plant and maintenance, hazardous waste disposal, libraries, general administration costs (legal, purchasing, human resources, accounting), janitorial services, and utilities.

Direct Support Organization (DSO)

An organization which is organized and operated exclusively to receive, hold, invest, and administer property and to make expenditures to or for the benefit of a Florida state university. DSOs are formally incorporated and must be self-supporting. The UCF Board of Trustees (BOT) may permit the use of property, facilities, and personal services at a state university by any DSO. The transfer of a state appropriation by the BOT to any DSO may only include funds pledged for capital projects (s. 1004.28(2), F.S.). State funds may not be used to pay for travel expenses by any DSO.

Educational & General (E&G) Funds

General Revenue funds and Educational Enhancement funds (from the Florida Lottery) appropriated by the Legislature, student tuition and matriculation payments, and certain collected student fees (e.g., out-of-state fees). State-appropriated funding is no longer tied to enrollments. E&G funds may be used for general instruction, research, public service, plant operations and maintenance, furniture, fixtures, equipment, student services, libraries, administrative support, and other enrollment-related and stand-alone operations of the university.

Educational & General (E&G) Carryforward Funds

Unexpended E&G funds that roll forward for spending in the following fiscal year in support of operating activities. Interest or investment earnings on carryforward funds are also considered E&G and may be used only for operating activities. Unlike most state agencies, universities are permitted to retain carryforward funds and do not have to revert them to the state at the end of the fiscal year. Each university is required to retain a carryforward reserve equal to 7 percent of its operating budget.

Faculty Practice Plan Funds

Income collected by and distributed from faculty billings for patient services to UCF Health to cover the cost of medical services.

Gifts

Philanthropic contributions from donors that may come with donor restrictions on the use of the funds. All gifts are deposited to the UCF Foundation or the UCF Research Foundation.

Non-recurring Expenditures

Expenditures that are not expected to be needed or available after a point in time. Non-recurring expenditures have distinct elements, including:

- (a) Time limited in nature, where an end date to a given contract or activity is known,
- (b) There is no promise or guarantee of future funding,
- (c) May cross multiple years, but the above two provisions apply,
- (d) May address financial challenges resulting from external factors (examples could include federal government shutdown, drop in state revenue resulting in a mid-year reduction).

Public Education Capital Outlay (PECO) Funding

Capital funding provided by the Gross Receipts tax, which is a 2.5 percent levy on the gross receipts of electric gas, and telecommunications, as well as a portion of the Communications Services tax. PECO funding may be used for capital projects within K-20 education. PECO is appropriated by the legislature and distributed by the Florida Department of Education.

Special Legislative Appropriations

Legislative appropriations tied to specific university requested or member projects. Funding is based upon the university's Legislative Budget Request and may be recurring or non-recurring.

Student Financial Aid Fee Funds

Assessed at up to 5 percent of the combined total of tuition and out-of-state-fees. A minimum of 75 percent of the fee shall be used to provide student financial aid based on absolute need. Examples of other sources of non-fee student financial aid are: Federal Pell Grants, Florida Bright Futures Scholarship Program, university scholarships, Florida Student Assistance Grant, Federal Work Study, and First-Generation Scholarships.

Technology Fee Funds

Assessed at 5 percent of resident base tuition; the technology fee revenues are used to enhance instructional technology resources for students and faculty.

Tuition Differential Fee Funds

Assessed at up to 15 percent beyond the base tuition for undergraduate Florida residents. Seventy percent of the revenues from the tuition differential shall be expended for purposes of undergraduate education. Such expenditures may include, but are not limited to, increasing course offerings, improving graduation rates, increasing the percentage of undergraduate students who are taught by faculty, decreasing student-faculty ratios, providing salary increases for faculty who have a history of excellent teaching in undergraduate courses, improving the efficiency of the delivery of undergraduate education through academic advisement and counseling, and reducing the percentage of students who graduate with excess hours. This expenditure for undergraduate education may not be used to pay the salaries of graduate teaching assistants. Except as otherwise provided in this subsection, the remaining 30 percent of the revenues from the tuition differential, or the equivalent amount of revenue from private sources, shall be expended to provide financial aid to undergraduate students who exhibit financial need.

UCF Expenditure Guidelines

Categories	E&G ¹	E&G Carryforward ²	Auxiliary ³	Concession	Contract & Grant/ Sponsored Research (if included in award) ⁴	Overhead / Balance ⁵	Research Foundation Funds Other than Sponsored Research	UCF Foundation
<p>This guideline was established to give general guidance on allowable categories of spending across the different funding sources at UCF. This chart is for general use only, and different determinations may be made after a review of facts and circumstances of an expenditure by the Assistant Vice President for Tax, Payables & Procurement. These guidelines do not override other regulatory prohibitions, such as a state appropriation being transferred to a direct support organization.⁶</p> <p>To identify the source of funding for a specific department or project number, users may consult the List of Departments/Projects with Attributes file that is available on the FA website (https://fa.ucf.edu/). In the Excel file, column F contains the Fund Code Description (e.g., E&G, Concessions, Auxiliary).</p>								
I. MEALS & OTHER FOOD ITEMS								
Alcohol	No	No	Yes ⁷	No	No	No	Yes ⁸	Yes
Advisory committees, councils, etc.	No	No	Yes	Yes	No	No	Yes	Yes

¹ See FL BOG Regulation 9.007(3)(a)1 for guidance on allowable E&G expenditures.

² See FL Statute 1011.45(3) for guidance on allowable carryforward spending. Operating expenditures must be non-recurring. See also BOG guidance at: <https://www.flbog.edu/finance/university-budget-information/qa-carryforward-spending-plan/>.

³ See FL Statute 1011.47.

⁴ C&G funded expenditures must also be allowable in the terms of the contract or grant. For assistance with allowable funding, please review the terms of the award, 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, or contact The Office of Research Integrity and Compliance.

⁵ Overhead (Facilities and Administrative costs – FA) and Balance (residual funds from fixed price sponsored research) should be used exclusively for advancing University research activities.

⁶ See FL Statute 1004.28(b) and FL BOG Regulation 9.011(7).

⁷ The purchase of alcohol using auxiliary funds must be connected to a fee-based event, where the purchase of alcohol is covered by the revenue associated with the entry fee. All campus events where alcoholic beverages are served are considered potentially hazardous events and are governed by [UCF Regulation 4.0292](#), which requires the submission of a Safety Action for Event (SAFE) Form to appropriate officials to review and approve in advance of the event.

⁸ Incidental alcohol purchases served during a meal or a hospitality area run by the hotel or meeting place are reimbursable. Bulk alcohol purchases for conferences, parties, etc. are not reimbursable.

UCF Expenditure Guidelines

Categories	E&G ¹	E&G Carryforward ²	Auxiliary ³	Concession	Contract & Grant/ Sponsored Research (if included in award) ⁴	Overhead / Balance ⁵	Research Foundation Funds Other than Sponsored Research	UCF Foundation
Institutional meetings, seminars	No	No	Yes	Yes	No	No	Yes	Yes
Staff meetings or office breaks	No	No	No	No	No	No	No	Yes
Student-centric events	No	No	Yes	Yes	No	No	Yes	Yes
Water or other office snacks ⁹	No	No	Yes	No	No	No	No	No
Working meals	No	No	No	No	No	No	Yes	Yes
Meals for job candidate, spouse & interview panel (\$30 cap per person per meal)	No	No	Yes	Yes	No	Yes	Yes	Yes
Meals for infrequent (quarterly or less) special events for staff development, morale, or management planning (\$30 cap per person per meal)	No	No	Yes	Yes	No	No	No	Yes
II. SERVICES								
Temporary personnel	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Space rental	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Audio / visual (video production, graphic & art design, photography, etc.)	Yes	Yes	Yes	Yes	Yes - project relevant	Yes	Yes	Yes
Custodial & janitorial (general office & university property cleaning)	Yes	Yes	Yes	Yes	No	No	Yes	Yes

⁹ Purchases should be in accordance with any exclusive drink provider agreement in place. As of the date of the last revision, Coke is the exclusive drink provider of the university. The prohibition for purchasing water or other food items does not apply during an emergency declaration by the president. E&G may also be used to purchase water after a determination by Environmental Health and Safety that a building's water is unsuitable for drinking.

UCF Expenditure Guidelines

Categories	E&G ¹	E&G Carryforward ²	Auxiliary ³	Concession	Contract & Grant/ Sponsored Research (if included in award) ⁴	Overhead / Balance ⁵	Research Foundation Funds Other than Sponsored Research	UCF Foundation
IT hardware maintenance	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
IT software maintenance	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Landscaping & groundskeeping	Yes	Yes	Yes	Yes	No	No	Yes	Yes
Live performances	Yes	Yes	Yes	Yes	No	No	No	Yes
Mailing & delivery (USPS, FedEx, UPS, etc.)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Consultants	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Printing services (copying, binding, etc.) ¹⁰	Yes	Yes	Yes	Yes	Yes – Account code 723111 Research Printing and Copying only	Yes	Yes	Yes
Royalties	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Scientific research / analysis	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Security (system installation, maintenance, monitoring, armored car, security guards, etc.)	Yes	Yes	Yes	Yes	Yes ¹¹	Yes - research related only	Yes	Yes
Insurance ¹²	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Utilities	Yes	Yes – if due to an unexpected increase that wasn't budgeted	Yes	Yes	No	No	Yes	Yes

¹⁰ UCF Print Shop is the university's print services auxiliary department. Web: <https://printing.ucf.edu/>. Print jobs that are not produced by a department, unit or division on their respective printing devices must be forwarded to the UCF Print Shop for quotation and production to ensure print job quality control and cost effectiveness as per [UCF Policy 3-302; Printing Services](#).

¹¹ Allowable expenditures are delineated in 2 CFR 200, §200.457, Plant and security costs.

¹² Requests for insurance must be submitted to the office of Enterprise Risk and Insurance Management at riskmanagement@ucf.edu.

UCF Expenditure Guidelines

Categories	E&G ¹	E&G Carryforward ²	Auxiliary ³	Concession	Contract & Grant/ Sponsored Research (if included in award) ⁴	Overhead / Balance ⁵	Research Foundation Funds Other than Sponsored Research	UCF Foundation
Tickets or other admission fees	Yes	Yes	Yes	Yes	No	No	No	Yes
Advertising / public relations	Yes	Yes	Yes	Yes	Yes –only in very specific instances ¹³	Yes	Yes	Yes
Subscriptions (newspapers, magazines, periodicals related to university activities)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
III. SUPPLIES								
General office supplies ¹⁴	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Appliances ¹⁵	Yes	Yes	Yes	Yes	No	No	Yes - limited to incubator sites	Yes
Auto parts	Yes	Yes	Yes	Yes	No	No	No	Yes
Scientific / industrial supplies and hardware (clamps, nuts, bolts, wire, fluids, welding supplies, fittings, electrical supplies, tooling & components)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

¹³ Specific instances are delineated in 2 CFR 200, §200.421, Advertising and public relations.

¹⁴ UCF Office Plus is the university's office supply provider. Web: <https://officeplus.ucf.edu/>; The Spot offers similar services: <https://spot.ucf.edu/>.

¹⁵ Appliances must be available for use for an entire office staff. Appliances in individual offices or for the use of less than 50% of an individual department's employees may not be purchased with university funds. Appliances for this purpose are primarily personal appliances, including but not limited to refrigerators, coffee makers, fans, heaters, stoves, microwaves, etc.

UCF Expenditure Guidelines

Categories	E&G ¹	E&G Carryforward ²	Auxiliary ³	Concession	Contract & Grant/ Sponsored Research (if included in award) ⁴	Overhead / Balance ⁵	Research Foundation Funds Other than Sponsored Research	UCF Foundation
Laboratory supplies (Filters, flasks, glassware, pipettes, etc.) ¹⁶	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Safety supplies & equipment (Safety glasses, shoes, hats, etc.)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Computers & software ¹⁷	Yes	Yes	Yes	Yes	Yes ¹⁸	Yes	Yes	Yes
Uniforms & other work-related clothing ¹⁹	Yes	Yes	Yes	Yes	Yes ²⁰	Yes	Yes	Yes
Congratulatory / condolence flowers or other gifts (\$100 cap)	No	Yes	Yes	Yes	No	No	Yes - limited to non-monetary gifts and approved on an exception basis	Yes
Goods purchased for resale	No	No	Yes	Yes	No	No	No	No
Decorative / display items for use by the general department	Yes	Yes	Yes	Yes	No	No	Yes - limited to incubator sites	Yes

¹⁶ Adherence to UCF Environmental Health and Safety's Policies and Procedures is required. Web: <https://ehs.ucf.edu/policies/>.

¹⁷ UCF Technology Product Center is the university's auxiliary unit for technology purchases. Web: <https://tpc.ucf.edu/> Items over \$20,000 are required to have the Information Resource Request (IRR) form submitted with the requisition. Requisitions over \$75,000 require Chief Information Officer's approval. See the [Procurement Services Procedures manual](#) for additional information.

¹⁸ Computers and software should be delineated in the scope of work, budget or budget narrative as essential to performance and should not include general purpose computers and software.

¹⁹ Requires UCF HR Perquisite Form approval. Purchase may be taxable to employee. See [UCF Policy 2-107 Signature Authority](#) and the [Procurement Services Procedures manual](#).

²⁰ Special purpose uniforms or other work related clothing/gear should be delineated in the scope of work, budget or budget narrative as essential to performance.

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Decorative / display items for use by an individual office	No	No	No	No	No	No	No	No
Laboratory/Scientific Equipment	Yes	Yes	Yes	Yes	Yes ²¹	Yes	Yes	Yes
Constructed/Assembled/Built Laboratory/Scientific Equipment	Yes	Yes	Yes	Yes	Yes ²²	Yes	Yes	Yes
Mobile communication devices	Yes	Yes	Yes	Yes	Yes ²³	Yes	Yes	Yes
Promotional items / advertising	Yes	Yes	Yes	Yes	Yes ²⁴	Yes	Yes	Yes
IV. CONSTRUCTION / REPAIRS / RENOVATIONS²⁵								
New building construction	No	No	Yes	No	Yes – only under awards for capital construction	Yes	Yes	Yes
Engineering & design costs – New building construction	No	No	Yes	No	Yes-only under awards for capital construction	Yes	Yes	Yes

²¹ Equipment purchases are subject to 2 CFR 200, §200.439, Equipment and Other Capital Expenditures.

²² The construction/assembly/building of laboratory and scientific equipment must be disclosed to the sponsor in the scope of work, budget or budget narrative.

²³ Mobile communication device reimbursement must be disclosed to the sponsor in the budget and budget narrative.

²⁴ Specific instances are delineated in 2 CFR 200, §200.421 Advertising and public relations.

²⁵ If using E&G carryforward for these expenditures, see FL Statute 1011.45(3) for limitations on this funding source. Any expenditures from E&G carryforward funds must be on a unit's BOT-approved carryforward plan. Planned use of carryforward funds for fixed capital outlay (FCO) projects should be reported on the operating report and then in a corresponding entry on the university's Fixed Capital Outlay report, both of which are submitted to BOT and BOG.

UCF Expenditure Guidelines

Categories	E&G¹	E&G Carryforward²	Auxiliary³	Concession	Contract & Grant/ Sponsored Research (if included in award)⁴	Overhead / Balance⁵	Research Foundation Funds Other than Sponsored Research	UCF Foundation
Engineering & design costs – Other projects ²⁶	Yes	Yes	Yes	Yes	Yes ²⁷	Yes	Yes	Yes
E&G Operating Projects - Maintenance, repair, renovation, remodeling, demolition of existing educational facilities and existing general site improvements. Not to exceed \$1M per individual project. ²⁸	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Minor CF Projects - Maintenance, repair, renovation, remodeling, demolition of existing educational facilities and existing general site improvements. Replacement of facilities less than 10k sq. feet. Not to exceed \$2M per individual project. ²⁹	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes

²⁶ E&D costs should follow the nature of the project. For example, E&D costs associated with HVAC repairs or other renovation projects would be allowed to be funded with E&G dollars, as long as the project itself can be funded with E&G.

²⁷ E&D costs would need to be disclosed to the sponsor in the budget and budget narrative.

²⁸ See required approval processes included in FL BOG Reg. 14.003.

²⁹ See required approval processes included in FL BOG Reg. 14.003.

UCF Expenditure Guidelines

Categories	E&G¹	E&G Carryforward²	Auxiliary³	Concession	Contract & Grant/ Sponsored Research (if included in award)⁴	Overhead / Balance⁵	Research Foundation Funds Other than Sponsored Research	UCF Foundation
Major CF Projects (exceeds \$2M) – Completion of a PECO project that has received a state appropriation and is included on the Board’s incomplete project list; renovation, repair, or maintenance project with a total cost of between \$2M and \$5M; remodeling or infrastructure project (including a developmental research school) with a total cost of between \$2M and \$10M; repair or replacement of facilities due to damage caused by a natural disaster. ³⁰	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Remodeling and renovations (other than categories above) ³¹	No	Yes	Yes	Yes	Yes ³²	Yes	Yes	Yes
Repairs and maintenance ³³	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

³⁰ See required approval processes included in FL BOG Reg. 14.003.

³¹ Remodeling and renovations are different than repairs and maintenance in that remodeling and renovations either: corrects a material condition or defect that exists within the property; is a material addition of the property; or is reasonably expected to increase the productivity, efficiency, strength quality or output of the property.

³² Remodeling and Renovations are subject to 2 CFR 200, §200.439, Equipment and Other Capital Expenditures.

³³ Repairs and maintenance are different than remodeling and renovations in that repairs and maintenance addresses routine issues expected to occur during the expected life of a property. Examples include: painting, plumbing, A/C repairs, cleaning, etc. On Sponsored Projects, these expenditures are subject to Facilities and Administrative (F&A) costs.

UCF Expenditure Guidelines

Categories	E&G ¹	E&G Carryforward ²	Auxiliary ³	Concession	Contract & Grant/ Sponsored Research (if included in award) ⁴	Overhead / Balance ⁵	Research Foundation Funds Other than Sponsored Research	UCF Foundation
V. OTHER GENERAL EXPENDITURES								
Dues / fees for professional occupational or other licenses required for a person to perform their official duties ³⁴	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Vehicle tags, titles, licenses, etc.	Yes	Yes	Yes	Yes	No	No	No	Yes
Tolls	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Commencement cap, gown, etc. ³⁵	Yes	Yes	Yes	Yes	No	No	No	Yes
Memberships - Institutional	Yes	Yes	Yes	Yes	Yes ³⁶	Yes	Yes	Yes
Memberships - Individual ³⁷	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Books for job related duties (books become property of the university)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Conferences / conventions / other job-related educational courses	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Staff retreats	No	No	Yes	Yes	No	No	Yes	Yes

³⁴ Examples include CPA license, notary commission, and attorney license, if required for an employee's job responsibilities.

³⁵ Cap, gown and other commencement expenditures for staff must become property of the university. If they become property of an employee, the purchase may be subject to taxation.

³⁶ Memberships are subject to 2 CFR 200, §200.454, Memberships, subscriptions, and professional activity costs.

³⁷ Individual memberships should only be purchased when institutional memberships are not available.

UCF Expenditure Guidelines

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Student travel for the benefit of the university	Yes	Yes	Yes	Yes	Yes ³⁸	Yes	Yes	Yes
Travel for job applicant	Yes	Yes	Yes	Yes	Yes ³⁹	Yes	Yes	Yes
Travel for job applicant's family	No	No	Yes	No	No	No	No	Yes
Departmental plaques, awards, tokens (not to exceed \$100 and may not be gift cards or gift certificates) ⁴⁰	Yes	Yes	Yes	Yes	No	No	Yes	Yes
Longevity / retirement recognition (not to exceed \$100 and may not be gift cards or gift certificates) ⁴¹	Yes	Yes	Yes	Yes	No	No	No	Yes
Non-monetary awards for volunteer recognition (not to exceed \$100 and may not be gift cards or gift certificates) ⁴²	Yes	Yes	Yes	Yes	No	No	Yes	Yes

³⁸ Travel costs are subject to 2 CFR 200, §200.474, Travel Costs.

³⁹ Travel costs for applicants are subject to 2 CFR 200, §200.463, Recruiting Costs.

⁴⁰ See FL statute 110.1245.

⁴¹ See FL statute 110.1245.

⁴² See FL statute 110.1245.

UCF Expenditure Guidelines

Categories	E&G ¹	E&G Carryforward ²	Auxiliary ³	Concession	Contract & Grant/ Sponsored Research (if included in award) ⁴	Overhead / Balance ⁵	Research Foundation Funds Other than Sponsored Research	UCF Foundation
Fines, penalties, late fees ⁴³	Yes	Yes	Yes	Yes	No – unless incurred as a result of compliance with the award ⁴⁴	No	Yes	Yes
Parking permits for nonemployees visiting for business purposes ⁴⁵	Yes	Yes	Yes	Yes	No	No	No	Yes
Parking permits for employees	No	No	No	No	No	No	No	No
Reserved parking spaces for general department use	Yes	Yes	Yes	Yes	No	No	No	Yes
Sponsorships ⁴⁶	Yes	Yes	Yes	Yes	No	No	Yes	Yes
Visa / Permanent Residency ⁴⁷	Yes	Yes	Yes	Yes	Yes – short term travel visa) ⁴⁸	Yes	Yes	Yes

⁴³ Must not be personal in nature. Example, a late fee on a utility bill issued to the university would be permissible. An employee's fine for parking or speeding is not permissible.

⁴⁴ Fines, penalties and late fees are subject to 2 CFR 200, §200.441, Fines, penalties, damages and other settlements.

⁴⁵ Should be purchased via ID transfer.

⁴⁶ Sponsorship must have a direct benefit to the university.

⁴⁷ Limited to employees and highly specialized consultants or researchers. Does not include families. This may be taxable to the beneficiary. Consult with UCF Global and the UCF Tax Office.

⁴⁸ Short term travel costs are allowable subject to 2 CFR 200, §200.463, Recruiting Costs.

UCF Expenditure Guidelines

Categories	E&G¹	E&G Carryforward²	Auxiliary³	Concession	Contract & Grant/ Sponsored Research (if included in award)⁴	Overhead / Balance⁵	Research Foundation Funds Other than Sponsored Research	UCF Foundation
Student recruitment – travel costs	Yes	Yes	Yes	Yes	Yes – only if recruitment is specific to the research project charged ⁴⁹	Yes	Yes	Yes

⁴⁹ Travel costs for applicants are subject to 2 CFR 200, §200.463, Recruiting Costs.

UCF Expenditure Guidelines

Local Fees		
The below is a listing of current fees charged by the university, the legislative authority, and guidance on allowable expenditures.		
Fees	Authority	Expenditures
Activity and Service	FL Statute 1009.24(9) & (10); FL BOG Reg 7.003(4)	For lawful purposes to benefit the student body in general. This shall include, but shall not be limited to, student publications and grants to duly recognized student organizations, the membership of which is open to all students at the university without regard to race, sex, or religion. The fund may not benefit activities for which an admission fee is charged to students, except for student-government-association-sponsored concerts. The allocation and expenditure of the fund shall be determined by the student government association of the university, except that the president of the university may veto any line item or portion thereof within the budget when submitted by the student government association legislative body.
Athletic	FL Statute 1009.24(12); FL BOG Reg. 7.003(4)	To support athletic programs and student athletes or to defray costs associated with changing National Collegiate Athletic Association division.
Capital Improvement Trust Fund (CITF)	FL Statute 1009.24(8); FL BOG Reg. 7.003(16)	May be used to fund any project or real property acquisition that meets the requirements of Florida Statute, Chapter 1013. CITF projects are voted on by a committee of students and staff, then approved by the president after consultation with the student body president, and by the Board of Trustees.
Distance Learning	FL Statute 1009.24(17); FL BOG Reg. 7.003(6)	A distance learning course is a course in which at least 80 percent of the direct instruction of the course is delivered using some form of technology when the student and instructor are separated by time or space, or both.
Financial Aid	FL Statute 1009.24(7); FL BOG Reg. 7.002; FL BOG Reg. 7.003 (17)	A minimum of 75 percent of funds from the student financial aid fee shall be used to provide financial aid based on absolute need. Up to 15% may be used to pay for the administrative costs associated with administering financial aid programs.
Health	FL Statute 1009.24(11); FL BOG Reg. 7.003(4)	To provide on-campus health services to students.
Technology	FL Statute 1009.24(13); FL BOG Reg 7.003(5)	To enhance instructional technology resources for students and faculty.
Transportation Access	FL Statute 1009.24(14)(r); FL BOG Reg. 7.003(10)	To support the university's transportation infrastructure and to increase student access to transportation services.
Out-of-State	FL Statute 1009.24(5); FL BOG Reg. 7.001	Treated the same as undergraduate tuition; must be sufficient to cover the full instructional cost of serving out-of-state students.

UCF Expenditure Guidelines

Local Fees		
Equipment	FL Statute 1009.24(14)(p); FL BOG Reg. 7.003(18)	Assessed once per semester to all students in a certain major. Funds may be used to purchase, maintain, or repair equipment used by all students in a certain major (to include equipment in Recharge Centers used by students to perform sponsored or academic research activities), in accordance with the specific fund-use plan approved by the Board of Trustees. Expenses should include only those included in the BOT-approved plan.
International Student	FL BOG Reg. 7.003(20)	Cover the university costs associated with monitoring and reporting requirements of the Student and Exchange Visitor Information System administered by the Department of Homeland Security for F-Visa and J-Visa degree seeking students.
Material and Supply	FL Statute 1009.24(14)(i); FL BOG Reg. 7.003(7)	Assessed per individual course as posted in the graduate or undergraduate course catalog (http://catalog.ucf.edu/). Funds may be used to offset to the cost of materials or supplies that are consumed in the course of the students' instructional activities, excluding the cost of equipment replacement, repairs, and maintenance.
Tuition Differential	FL Statute 1009.24(16); FL BOG Reg. 7.001(12)	Tuition fee established in order to enhance undergraduate education and provide financial aid to undergraduate students who exhibit financial need.

UCF Expenditure Guidelines

Procurement Competitive Thresholds

Florida BOG Regulations and University Policy and Regulations require buyers to follow the procurement methods below. For additional information on these requirements and exemptions, see the Procurement Services website at: procurement.ucf.edu. Departments are encouraged to obtain quotes from small and minority owned businesses.

These thresholds apply to all procurement actions on Contract & Grant/Sponsored Research projects to include those projects under the Research Foundation. For Research Foundation Funds Other than Sponsored Research, the Research Foundation does not require formal bidding on purchases, however, does encourage the buyers to comply with open, fair and competitive procurement practices and maintain quotes for their records accordingly.

Purchase Amount	Procurement Method	Notes
< \$10,000	Quotes are not required, but competition is encouraged.	
> \$10,000 and < \$35,000	At least two informal price quotes are required.	Quotes may be obtained via telephone and documented on the purchase requisition.
> \$35,000 and < \$75,000	At least three formal written quotes are required.	Quotes must be attached to the purchase requisition.
> \$75,000	A formal Invitation to Bid / Negotiate is required.	Procurement Services will lead the process.

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VERSION HISTORY

April 28, 2020

Initial adoption of the expenditure guidelines.

October 28, 2020

- Added FL Statute references to award limits. See footnotes 40 : 42.
- Updated construction expenditure guidelines for revisions to FL BOG Regulation 14.003, approved May 5, 2020. See footnotes 28 : 30.