



EXPENDITURE GUIDELINES FOR STATE FUNDS

The following guidelines are intended to assist College personnel with determining if an expenditure is allowable from state funds. State funds include State Operating (Revenue Offset), DIFR, IFR, and SUTRA funds. These guidelines have been established based upon guidance from the Office of the State Comptroller and SUNY System Administration. To satisfy state audit requirements, Regional Procurement Services may require written justification regarding how the item purchased or service rendered is program or mission related and/or beneficial to the College. Please address any questions regarding this document or items not addressed in this document to Regional Procurement Services

Category	Expense Type	Allowed	Comments
ALCOHOL	Alcoholic beverages for all purposes	No	
APPAREL	Uniforms, T-Shirts, etc.	Yes ¹	Vendor must comply with anti-sweatshop requirements.
AWARDS, GIFTS, INCENTIVES, & PRIZES	Employee or student recognition awards	Yes ²	
	Incentives for participating in College-sponsored surveys	Yes	Must be tangible items. No cash or cash equivalents allowed.
	College-branded items for promotion of the College / College-sponsored activities	Yes	
	Raffle and drawing prizes	No	
BOTTLED WATER	Plastic water bottles and gallon water bottles	No	
CARDS	Greeting cards	No	
CASH AND CASH EQUIVALENTS	Cash, gift cards and cash equivalents	No	
CLASSROOM SUPPLIES	Instructional supplies (e.g. art supplies, laboratory supplies, etc.)	Yes	
CONSULTANTS, PRESENTERS, SPEAKERS		Yes	Must first determine if the individual should be classified as an employee or contractor. Contact Regional Procurement Services prior to engaging.
CONTRIBUTIONS	Donations to charitable organizations	No	
ENTERTAINMENT CONTRACTS	Concerts, theatrical productions, inflatables	Yes	
FERRY TICKETS		Yes	Must maintain a log of ferry tickets if bought in bulk
FOOD & BEVERAGES	Meals on travel	Yes	Yes, in accordance with Travel Policy
	Departmental retreats, working lunches, staff meetings, training sessions	Yes	Activities organized to specifically enhance employee performance and communication or operation of division/ department. Formal agenda, purpose of meeting, roster, and item receipts are all required.
	Student activities / events	Yes	An announcement of the event must be provided.
FLOWERS		No ³	
FURNITURE		Yes	Depts should determine if furniture exists in storage before purchasing new furniture.
GRADUATION REGALIA	Caps, gowns, honors cords, stoles, etc.	No ⁴	
IT SOFTWARE, HARDWARE,	Software	Yes	All software must be approved by CTS.
	Printers, copiers, and associated service agreements	Yes	All printers and copiers must be approved by CTS.

Category	Expense Type	Allowed	Comments
COMPUTERS, MONITORS	Computers, laptops, and other electronic devices (iPads)	Yes	All computers, monitors and AV Equipment must be approved by CTS.
INSURANCE	Commercial general liability, professional liability	No ⁵	
	Travel health insurance	No	
LICENSES	Professional licenses	Yes	Only if required by position.
MEMBERSHIPS	Accreditation-related memberships	Yes	
	All other memberships institutional or individual memberships (e.g. Chamber of Commerce, SUNY Purchasing Association, etc.)	Yes	Must have documented business purpose with clear benefit to the campus.
OFFICE SUPPLIES	Notepads, post-it notes, pens, pencils, highlighters, paper clips, binder clips, file folders	Yes	
	Breakroom supplies (coffee, paper plates, tissue, etc.) for departmental use	No	
	Decorations (e.g. holiday, pictures, office décor art, flowers)	No	
	Amenities (e.g. coffee maker, microwave, refrigerator)	No	
	Other office supplies not specified above	Yes	
OUT-OF-POCKET REIMBURSEMENTS	Employee out-of-pocket reimbursements	No ⁶	
	Personal cell phone reimbursements	No	
PUBLIC RELATIONS	Fundraising activities, alumni activities, dinners, entry fees	No	
	Donations for name recognition, sponsorship of social events, etc.	No	
	Student recruitment advertising	Yes	
RECRUITMENT: FACULTY/STAFF	Meals, lodging, and transportation for job candidates	Yes	In accordance with job candidate travel and hospitality guidelines
	Meals for search committees	Yes	In accordance with job candidate travel and hospitality guidelines
	Moving expenses	Yes	In accordance with moving reimbursement policy
STORE CREDIT CARDS / MEMBERSHIPS /	Store memberships (e.g. Amazon Prime, Sam's Club, etc.)	No ⁷	
	Vendor credit cards	No	
STUDENT ACTIVITIES	Student events and activities	Yes	
TRAVEL	Academic / professional conferences, seminars, workshops, & continuing education	Yes	
	Course-related instructional travel	Yes	
	Intercollegiate athletic travel	Yes	
	Student recruitment travel	Yes	
COLLEGE, SCHOOL, OR DEPT. ACTIVITIES	Faculty/Staff retreats, planning & administrative trainings, faculty/staff orientation	Yes	See food and beverages above.
	Department social activity	No	
	Faculty / staff receptions	Yes	
UTILITIES	Electricity, water, sewer, natural gas, internet, telephone	Yes	

¹ Uniforms may be permitted in circumstances where wearing of the uniform is mandated by the College

² Awards of nominal value (i.e. unframed paper certificates) may be given to recognize employee or student achievement.

³ Flowers may be purchased as decorations for open house or commencement.

⁴ Rental of regalia for platform party is permitted.

⁵ NYS self-insures and generally does not purchase insurance. Commercial general liability or professional liability may only be purchased if required in a contract signed by an authorized contract signatory. If required, insurance must be ordered through the New York State Office of General Services (OGS) and cannot be purchased by the College directly and generally requires at least a month's notice.

⁶ Only permissible in emergency situations where submission of the request in advance is impracticable or as authorized by Regional Procurement Services.

⁷ Store memberships may be purchased by the College for institutional usage. Membership cards where applicable will be distributed to departments.