



Expenditure Guidelines

Updated 4/25/2022

Line Item	Expense type	Pmt Method	Object Code	State Account (1xxxxx)	IDC Account (225xxx)	Local Account Non-1xxxxx Non-225xxx	Gift Account	Additional Information	Required Approval (above department head level) (c)	Required Forms	Dollar Limits Guidelines
1	Alcohol – business meals	P NPO PO	6341	No	No	Yes, with exceptions (see additional information)	Yes	All alcohol purchases must be in support of events and activities that further the mission of the university. Alcoholic beverages cannot be purchased from student fees. Alcoholic beverages cannot be purchased from grants unless specifically stated in the grant. Athletics accounts cannot be used to purchase alcohol regardless of the fund source. Vouchers/payment requests must clearly show alcohol was purchased. Can be funded with interest income account. (ex: conference)		See System Policy 34.03.2.2 for rule regarding Athletics and alcohol purchases. Business Meal Form with itemized receipts (i.e., restaurants)	
2	Alcohol – on Travel meal	n/a	n/a	No	No	No	No	Alcohol purchase is not allowed while in Travel mode.			
3	Alcohol - university sponsored event off campus at a location not on the list of approved sites (example of approved: American Bank Center, Hamlin, Whataburger Field)	P NPO PO	6341	No	No	Yes, with exceptions (see additional information)	Yes	Any use of alcoholic beverages off campus or at University functions (see approved list for exceptions) is subject to the alcoholic beverage laws of the State of Texas. Participant registration fee accounts for a conference may be used if alcohol is to be served as part of the event. All alcohol purchases must be in support of events and activities that further the mission of the university. Alcoholic beverages cannot be purchased from student fees. Alcoholic beverages cannot be purchased from grants unless specifically stated in the grant and must be coded as grant specifies. Athletics accounts cannot be used to purchase alcohol regardless of the fund source. Vouchers/payment requests must clearly show alcohol was purchased. Can be funded with interest income account. No students can be served alcohol unless the event is held at an establishment licensed to sell alcohol.	Vice President approval or if applicable, President	See University Rules & Procedures 34.02.01.C1 for rule regarding alcohol purchases. See Report On Sites of Permitted Use of Alcohol.	

Line Item	Expense type	Pmt Method	Object Code	State Account (1xxxxx)	IDC Account (225xxx)	Local Account Non-1xxxxx Non-225xxx	Gift Account	Additional Information	Required Approval (above department head level) (c)	Required Forms	Dollar Limits Guidelines
4	Alcohol - university sponsored event on campus or off campus at an approved site	P I NPO PO	6341	No	No	Yes, with exceptions (see additional information)	Yes	Any use of alcoholic beverages on campus or at University functions is subject to the alcoholic beverage laws of the State of Texas. Participant registration fee accounts for a conference may be used if alcohol is to be served as part of the event. All alcohol purchases must be in support of events and activities that further the mission of the university. Alcoholic beverages cannot be purchased from student fees. Alcoholic beverages cannot be purchased from grants unless specifically stated in the grant and must be coded as grant specifies. Athletics accounts cannot be used to purchase alcohol regardless of the fund source. Vouchers/payment requests from vendors other than contracted food providers must clearly show alcohol was purchased. Can be funded with interest income account. No students can be served alcohol unless the event is held at an establishment licensed to sell alcohol.	See University Rule 34.02.01.C1 - Alcohol and Drugs for types of approvals required.	See System policy 34.03 for rule regarding alcohol purchases. See University Rule 34.02.01.C1 - Alcohol and Drugs for types of approvals required. Request to serve Alcoholic Beverages on Campus	
5	Business meals with non-university persons and others (i.e. faculty and staff recruiting, lecturers and performers, distinguished guests of university) Tips included with business meal limited to 20%.	P C NPO PO	6340 *6341	No	Yes, with exceptions (see additional information)	Yes, with exceptions (see additional information)	Yes	Accounts funded with the following student fees cannot be used to purchase food and beverages: course material fee and energy conservation fee. IDC funds shall only be expended for projects encouraging further research. Approval by the appropriate Vice President should be received in advance for meals with spouses of employees. Spousal attendance must serve a business purpose. *6341 for alcohol	Vice-President Approval not required unless limits are exceeded or expenditure for a spouse of employee.	Business Meal Form (includes list of attendees) Itemized Receipt(b) Specific business purpose of any spouse of employee must be documented	Gross bill (including alcoholic beverages and tips) must not exceed \$1 over 20% \$25/person for breakfast, \$50/person for lunch and \$95/person for dinner. If over limits, must have VP approval. Limits can be exceeded for donors or legislators.
6	Business meals within local area – to include on campus or off campus staff meetings - only university employees in attendance. Tips included with business meal limited to 20%.	P C NPO PO	6339	No	Yes with VP approval, must be used to support research.	Yes with VP approval	Yes, with exceptions (see additional information)	Accounts funded with the following student fees cannot be used to purchase food and beverages: course material fee and energy conservation fee. Off campus meetings/ business meals involving only employees should be held to a minimum and a specific business purpose must be provided. IDC funds shall only be expended for projects encouraging further research. Vice President approval not required if paying with a gift account and dollar limits are not exceeded.	Vice-President Approval or if applicable, President. If Vice-President is in attendance, another Vice-President not attending can sign.	Business Meal Form (includes list of attendees) Itemized Receipt* Specific business purpose must be documented	Gross bill (including tip) must not exceed \$1 over 20% \$25/person for breakfast, \$50/person for lunch and \$60/person for dinner.

Line Item	Expense type	Pmt Method	Object Code	State Account (1xxxx)	IDC Account (225xxx)	Local Account Non-1xxxx Non-225xxx	Gift Account	Additional Information	Required Approval (above department head level) (c)	Required Forms	Dollar Limits Guidelines
7	Candy, coffee, mints, refreshments, 5 gallon bottled water for office reception areas	P NPO PO	6339	No	Yes, with exceptions	Yes	Yes	Accounts funded with the following student fees cannot be used to purchase candy, coffee, mints, etc.: course material fee and energy conservation fee. *If using IDC Account use object code 4014 for purchase of water or Gatorade in support of Research Programs.			
8	Catering - food and beverages purchased from contracted food service provider.	I P	6338	No	Yes, with exceptions (see additional information)	Yes, with exceptions (see additional information)	Yes	Must be a Mission Related Purpose. Accounts funded with the following student fees cannot be used to purchase food and beverages: course material fee and energy conservation fee. IDC funds shall only be expended for projects encouraging further research. If alcohol is catered, amount must be coded to 6341 and use a gift account and/or interest income account. No students can be served alcohol unless the event is held at an establishment licensed to sell alcohol.			
9	Catering - food and beverages and meals served at event off campus.	P C NPO PO	6338	No	Yes, with exceptions (see additional information)	Yes, with exceptions see additional information)	Yes	Must be a Mission Related Purpose. List of attendees required unless the event is a university-wide approved event, i.e. State of the University. Accounts funded with the following student fees cannot be used to purchase food and beverages, course material fee and energy conservation fee. IDC funds shall only be expended for projects encouraging further research. If alcohol is catered, amount must be coded to 6341 and use a gift account and/or interest income account. No students can be served alcohol unless the event is held at an establishment licensed to sell alcohol.		Business Meal Form List of attendees Itemized Receipt(b)	TAMU-CC Contracts greater than \$5,000 must be routed through Purchasing and Contracts. All vendor contracts must be routed to Contracts Office.

Line Item	Expense type	Pmt Method	Object Code	State Account (1xxxxx)	IDC Account (225xxx)	Local Account Non-1xxxxx Non-225xxx	Gift Account		Required Approval (above department head level) (c)	Required Forms	Dollar Limits Guidelines
10	Catering - food and beverages and meals brought onto campus from an outside vendor (includes food and beverages from restaurants and food stores e.g. Jason's Deli and HEB).	P C NPO PO	6338	No	Yes, with exceptions (see additional information)	Yes, with exceptions (see additional information)	Yes	<p>Must be a Mission Related Purpose. Examples include working lunch for employees, working registration, hurricane duty, etc. This must be documented on Business Meals Forms specifying attendees or group invited, i.e., Enrollment Services Division.</p> <p>Accounts funded with the following student fees cannot be used to purchase food and beverages, course material fee and energy conservation fee.</p> <p>If alcohol is catered, amount must be coded to 6341 and use a gift account and/or interest income account. No students can be served alcohol.</p> <p>Business Meal (List of attendees) not required if event is an Open House, or other open ended invitation type of event, i.e. tamalada, State Employee Charitable Campaign</p>		<p>Business Meal Form (includes list of attendees)</p> <p>Itemized Receipt(b)</p> <p>Exemption Form for Food Service on Campus (contact the University Services Director for more information.)</p>	
11	Catering or meals associated with event (workshops, conferences, advisory council meetings) and hosted by TAMU-CC that is funded by a grant or gifts.	P C NPO PO	6374	No	No	Yes, grant accounts	Yes	Benefit to the University must be disclosed. Must be specifically allowed on grant. Code as grant requires.		Itemized Receipt(b)	TAMU-CC Contracts greater than \$5,000 must be routed through Purchasing and Contracts. All vendor contracts must be routed to Contracts Office.
12	Certifications and Licenses	P NPO PO	5230	Yes	Yes	Yes	Yes	Certifications and Licenses can only be paid if the position description requires or has preferred qualifications listed for the license.			
13	Charitable Contributions	n/a	No	No	No	No	No	Not Allowed. On charitable contribution there is no exchange or a bona fide benefit returned to the University for the transaction.	n/a	n/a	n/a
14	Employee Awards - Gift Card or Other Cash Equivalent	P NPO PO I	5240	No	No	Yes	Yes	<p>Cash Handling Procedures apply.</p> <p>These are considered taxable income to the employee regardless of the value and their use is highly discouraged. Accounts funded from student fees other than designated tuition cannot be used to give employee awards.</p>		Gift Card Purchase Form - attached to payment documentation and copy submitted to Payroll Office	<p>Highly discouraged as any amount is taxable compensation to employee unless given in a random drawing.</p> <p>Safeguarding of gift cards must be handled like cash</p>

Line Item	Expense type	Pmt Method	Object Code	State Account (1xxxx)	IDC Account (225xxx)	Local Account Non-1xxxx Non-225xxx	Gift Account	Additional Information	Required Approval (above department head level) (c)	Required Forms	Dollar Limits Guidelines
15	Employee Awards - Merchandise (Service awards, length of service awards or other similar awards)	P C NPO PO I	5240	No	Yes	Yes	Yes	Must be de minimis - low in cost and given on an infrequent basis (no more than two times per year per employee). Accounts funded from student fees other than designated tuition cannot be used to give employee awards.			Must cost \$100 or less
16	(A) Event Giveaways - Merchandise to be given away associated with a university event. (i.e., for attendance, random drawings, door prizes) (B) Event Giveaways – Directly involving and benefiting students. (C) Non-employee awards (contests, (D) **Raffles	P C NPO PO P C NPO PO NPO PO	5241 5241 5241	No No No	No No *Yes Yes	Yes, with exceptions (see additional information) Yes, with exceptions (see additional information) Yes	Yes Yes Yes	Merchandise given away in excess of \$600 may create a taxable event to the recipient. Accounts funded from student fees other than designated tuition cannot be used to give away merchandise. Merchandise cannot be purchased from grants unless specifically stated in the grant. The following Student fees can be used: University Center fees, Health Services fees, Recreational Sports fees, & Student Services fees. Merchandise cannot be purchased from grants unless specifically stated in the grant. *Items such as cords, medallions, and graduation items are allowable expenditures using program IDC. **NOT ALLOWED. The University cannot hold a raffle as per Texas Attorney General ruling. https://www.texasattorneygeneral.gov/cpd/charities-nonprofits-charitable-raffles https://www.texasattorneygeneral.gov/faq/raffles-and-casino-poker-nights-in-texas-frequently-asked-questions	Institutional Advancement must approve all items with university logo. Institutional Advancement must approve all items with university logo.		Event giveaways are encouraged to be less than \$600. Event giveaways are encouraged to be less than \$600
17	Event at a personal residences	P C NPO PO	6338	No	No	Yes	Yes	Food and non-alcoholic beverages may be reimbursed with receipts. No students can be served alcohol.	Vice-President approval or if applicable, President	List of attendees & Business Purpose. Itemized receipts	

Line Item	Expense type	Pmt Method	Object Code	State Account (1xxxx)	IDC Account (225xxx)	Local Account Non-1xxxx Non-225xxx	Gift Account	Additional Information	Required Approval (above department head level) (c)	Required Forms	Dollar Limits Guidelines
18	Flowers	P NPO PO	5240/5241	No	No	Yes	Yes	Not allowed for personal gifts to employees including for birthdays, births or hospitalizations. Allowed for funerals of employees or employee's immediate family member. Allowed for recognition of employees special effort, outstanding performance. Accounts funded from student fees other than designated tuition cannot be used to give flowers.	VP approval if in excess of limits	Purpose must be disclosed on payment documentation (L, P-card statement, Voucher Create Form, etc.) allowed for funerals of donors, employee or employee's immediate family member. Recognition of special effort, outstanding performance.	Flowers not to exceed \$100 excluding delivery unless approved by VP(a)
19	Food and beverages actually used in a research project; e.g. study on the effects of alcohol in the body	P C NPO PO	4050	Yes	Yes	Yes	Yes				
20	Gift Card to Non-Employees, (i.e., volunteers, participants on survey, random drawings)	P C NPO PO	5241	No	No	Yes	Yes	Cash Handling Procedures , applies	Department Head	Gift Card Purchase Form	Must cost \$100 or less Safeguarding of gift cards must be handled like cash.
21	Gift Card to Grant Research Participant	P	5241	Only with 14XXXX	No	Yes, with exceptions (see additional information)	Yes	1) Comprehensive Research Unallocated see Cash Handling Procedures 2) Grant Research Participant use Acct. # 14XXXX		Receipts Surveys w/Anonymity Account for inventory	Safeguarding of gift cards must be handled like cash.
22	Gift to donors, distinguished guests or visitors	P C NPO PO	5241	No	No	Yes, with exceptions (see additional information)	Yes	Gifts in excess of \$600 may create a taxable event to the recipient. Accounts funded from student fees other than designated tuition cannot be used to give gifts. Gifts cannot be purchased from grants unless specifically stated in the grant.	President or Vice-President Approval (a) in advance	See System Policy 07.04 for more information on gifts.	Gifts are encouraged to be less than \$600.
23	Meals in Travel mode (individual) Paid with CBT travel card. Tips included with meal expense not to exceed 20%.	T	same as associated meal expense (i.e. 3030, 3130)	No	Yes	Yes	Yes	Only actual expenses can be claimed per day. Up to GSA daily allowable rates. No receipts required for meals. Tips will be charged to meal.			Not to exceed GSA rates

Line Item	Expense type	Pmt Method	Object Code	State Account (1xxxx)	IDC Account (225xxx)	Local Account Non-1xxxx Non-225xxx	Gift Account	Additional Information	Required Approval (above department head level) (c)	Required Forms	Dollar Limits Guidelines
24	Meals in Travel mode (individual) Paid with personal credit card, cash, etc. Tips included with meal expense not to exceed 20%.	n/a	same as associated meal expense (i.e. 3030, 3130)	Yes	Yes	Yes	Yes	Only actual expenses can be claimed per day. Up to GSA daily allowable rates. No receipts required for meals. Tips will be charged to meal.			Not to exceed GSA rates
25	Membership Dues - Professional Organization in name of University	P PO NPO	5211-5213	yes - must be in the name of TAMUCC and organization must not be on lobby list	yes if not in name of university - memo needed (see additional information)	yes if not in name of university - memo needed (see additional information)	yes if not in name of university - memo needed (see additional information)	Membership list is updated and approved by President yearly. If your membership is not on the approved list, it is considered a new membership. New memberships require a memo signed by Dean/Dept Head and VP, then sent to President's Office for approval. Memo must state public purpose, how membership relates to your department's specific statutory duties, and benefits of membership.		When paying with a state account, you must check State of Texas Ethics website at ethics.state.tx.us/search/lobby/loblistsREG2021-2025 and confirm organization is not listed under "Lobby List - Registered Lobbyist and Clients"	
26	Membership Dues - Professional Organization in name of the Individual	P PO NPO	5211-5213	No	Yes	Yes	Yes	Individual memberships <\$300 will be allowed with prior Department Head (or designee) Approval. If paid without advanced approval, employee may have to reimburse TAMUCC. IDC funds shall only be expended for projects encouraging further research. Individual memberships >\$300 require a memo signed by Dean/Dept Head and VP, then sent to President's Office for approval. Individual lifetime memberships are not allowed.			Not to exceed \$300 (without appropriate approval)
27	Professional or Organization Meeting where the meal provided is incidental to the meeting (Rotary Club Meeting, etc.)	P NPO PO	5215	No	No	Yes	Yes	Benefit to the University must be disclosed		Receipt from organization is required for payment support. Copy of cancelled check or credit card statement detailing charge is acceptable if no receipt is available.	
28	Recognition event with meals. (i.e. faculty, staff, and guests) for a job well done, (i.e. Administrative Professionals Day), or retirement. ** Not a Business Meal ** Table included	P	6335	No	No	Yes	Yes	Accounts funded with the following student fees cannot be used to purchase food and beverages: course material fee and energy conservation fee.	Vice-President Approval not required unless limits are exceeded.	List of attendees	Gross bill must not exceed: \$25/person for breakfast, \$50/person for lunch and \$95/person for dinner.

Line Item	Expense type	Pmt Method	Object Code	State Account (1xxxx)	IDC Account (225xxx)	Local Account Non-1xxxx Non-225xxx	Gift Account	Additional Information	Required Approval (above department head level) (c)	Required Forms	Dollar Limits Guidelines
29	Sales Taxes - on travel meals	T NPO PO	same as associated meal expense (i.e. 3030, 3130)	No	Yes	Yes	Yes	No State funds. Sales tax while on travel mode will be allowed on the (CBT) Travel Card.		No receipts required	Total meal & tax expense cannot exceed the GSA daily allowable rate
30	Sales Taxes - on Business Meals	P	6340	No	Yes	Yes	Yes	No State funds. Sales tax on business meals will be allowed.		Itemized receipts required	
31	Sponsorship - table for non-university function, University being honored or receiving proceeds from event, or supporting local community e.g. Chamber of Commerce luncheon	NPO PO P	5634	No	No	No	Yes (see additional information)	Benefit to the University must be disclosed. Table purchases must be coordinated in advance with Institutional Advancement.	VP for Institutional Advancement must sign approval on hardcopy in- voice or on L Doc in FAMIS or, if paid with P-Card must have VP for Advancement email approval.	Email to VP for Advancement to provide approval	
32	Sponsorship - table for university function, i.e. State of University	NPO PO	5634	No	No	Yes	Yes				
33	Sponsorships	NPO PO P	5641 if advertising is received 5634 if no advertising is received	No	No	yes, with exceptions (see additional information)	yes	In exchange for the sponsorship funds or non-monetary exchange, the University receives something of value such as advertising or relationship building. Golf team sponsorships may qualify if the team involves donors, other constituents of the university. Accounts funded with the following student fees cannot be used to purchase sponsorships: course material fee and energy conservation fee.	VP for Institutional Advancement approval in advance, or if paid with P-Card, must have VP for Advancement email approval.	Must document the value received by the university and the target audience must be appropriate for recruiting, fundraising, etc. If advertising, golf team sponsorship, etc. the team members must be disclosed and benefit to university disclosed.	
34	Tickets, tours or other expenses at a Conference not included in the registration fee (awards banquet ticket, etc.)	T NPO PO	6335	No	No	Yes	Yes	Benefit to the University must be disclosed. Tours, entertainment tickets, golf tournament registrations, sightseeing, etc. are not allowed.			

Line Item	Expense type	Pmt Method	Object Code	State Account (1xxxx)	IDC Account (225xxx)	Local Account Non-1xxxx Non-225xxx	Gift Account	Additional Information	Required Approval (above department head level) (c)	Required Forms	Dollar Limits Guidelines
35	Tips - associated with business meals is limited to 20% and should be charged to 6340. Do not split.	P C NPO PO	6340	No	yes, with exceptions (see additional information)	Yes	Yes	See Line Item #5			Allowances automatically will be allowed if the tips exceeds 20% if not greater than a \$1 tolerance. There are sometimes extenuating circumstances that warrant greater than 20% which will be reviewed on an individual basis.
36	Tips – on individual travel meals allowed as part of meal. Not required to split.	T	Same as meal code 3030 3130	No*	Yes	Yes	Yes	No State funds. Tips while on travel mode will be allowed on the CBT Card as part of the meal expense. Note: Tips cannot exceed 20% over the total amount of the bill. *Except if a mandatory tip that is added by the restaurant not the traveler.			Allowances automatically will be allowed if the tips exceeds 20% if not greater than a \$1 tolerance. There are sometimes extenuating circumstances that warrant greater than 20% which will be reviewed on an individual basis.
37	Tips – Other (charged to incidentals)	T C	3025 3125	No	Yes, with exceptions (see additional information)	Yes	Yes	No State funds. Tips while on travel mode will be allowed on the CBT Card. Tips should be limited to customary and nominal for transactions: e.g. taxi, bus driver & shuttles, bellman \$3.00 per bag. IDC funds shall only be expended for projects encouraging further research.			No more than \$15.00 per day for other incidental tips.

- (a) Vice President (VP) approval does not include Assistant and/or Associate Vice Presidents.
- (b) An itemized receipt detailing all items purchased is required for all meal purchases. In the event that an establishment is unable to provide an itemized receipt, a non-detailed receipt can be submitted with a statement certifying that an itemized receipt was unavailable.
- (c) Exceptions may be granted by the President for deviations for those guidelines that are not governed by State legislation or System policy and regulations when the best interest of the University would otherwise be served.

Payment Method Legend:	P - P-card	C - Petty Cash	PO - Purchase Order
	T - CBT	NPO - Non PO	I - IDT

CBT = Citibank Travel Card