

ATTACHMENT

The following are more detailed guidelines for processing departmental expenditures using DSO (primarily UFF) moneys. General guidelines are established in a Memorandum of Understanding (MOU) between the University and the DSO.

- It will be important to determine the departments' cash needs on a periodic basis (at least monthly) and request an advance of funds from the DSO. You should contact your DSO to determine the appropriate method for requesting funds. The DSO will transfer the funds to the University Cashier using the departmental deposit process provided in the Peoplesoft AR Billing module. These funds will be put in your department cost center in the 171 Fund – Transfers from Component Units.
- Essentially, processing DSO expenditures will be the same as for any other expenditures except you will use the 171 Fund when you input the general ledger chartfields to charge the encumbrance or expense.
 - When you are inputting a Travel Authorization (TA), a purchase requisition or an invoice for an unencumbered expenditure, you would use the 171 fund.
 - There will be very limited expenses allowed as unencumbered
 - Freight
 - Cell phone charges
 - Utilities (other than PPD)
 - Employee reimbursements
 - Entertainment (only allowed with DSO funds)
 - Memberships
 - Subscriptions
 - P-Card charges – Note: P-Card may not be used at restaurants or other restricted merchants for entertainment expenses
 - Conference registrations
 - Direct travel payments
 - Postage (other than UF Mail Services)
 - Insurance
 - Petty Cash reimbursements
 - Research participants
 - The same procurement rules (i.e., competitive thresholds, contract and requisition business rules, etc.) that apply to other UF purchases also apply to purchases using DSO moneys.
 - Travel reimbursement rates are changing for mileage and meal allowances. They will follow the amounts allowed in the Federal General

Service Administration (GSA) tables. Lodging will still be actual, but justification will be required for any amounts exceeding Federal GSA lodging rates.

- There will also be a few additional expense accounts (formerly object codes) available when using this fund. For example, entertainment expense account or lobbying expense account is only available in this fund.
- Certain expenditures may require Vice President approval.
- All expenditure documentation, after processing in the department, must be sent to Purchasing and Disbursement Services in Elmore Hall for imaging.
- There will continue to be limitations on allowable expenditures as defined in the (MOU) between UF and the DSO. Of course, all expenditures must be consistent with the restrictions on the particular fund (e.g., donor or contractual restrictions). Typically DSO funds may not be used for:
 - First class travel
 - Private club memberships
 - Lavish or extravagant entertainment
 - Political or charitable contributions
 - Personal benefit to an individual
 - UF and the DSO will coordinate on the review and audit of expenditures.
- Moneys deposited to UFF must not be for specific sponsored research or have reporting requirements or deliverables, budget requirements or end dates. If they do, UFF should send directly to DSR and no UFF fund should be established. Moneys to support research on humans and animals must also be sent directly to DSR for management.

All UFF moneys transferred to UF should be deposited Fund 171. That way we have a clear record that UFF moneys from Fund XXXXXX were deposited to a specific CF String with the appropriate Source of Funds value. To the extent those moneys support travel, salary supplements, and other purchase like computers and supplies, we capture that information with the SOF value. If later those funds are needed to support IRB/IACUC activities, they should be transferred out of Fund 171 to a Project in Sponsored Research Fund 209 that manages these activities. Any money transferred out of Fund 209 would clearly be going to support DSR supervised activities and we would have that trail. This would provide the correct accounting back to UFF and ultimately to the donors.