

## APPENDIX D - EXAMPLES OF SENSITIVE EXPENDITURES

<b>Matrix for Sensitive Items</b>		
<b>ITEM DESCRIPTION</b>	<b>ALLOWABILITY</b>	<b>CONDITIONS/ADDITIONAL GUIDANCE</b>
<b>1. Alcoholic Beverages Expense</b>		
a. Official Functions	Conditional	See the University's Alcohol Policy Statement.
b. Meetings/Conferences (where fees are charged for admission).	Conditional	See the University's Alcohol Policy Statement. This includes continuing education courses offered to non-Mines' students.
c. Employees in Travel Status	No	Note, however, that when official functions occur in travel status the official function guidelines apply.
d. Expenditures for alcohol by designated auxiliary operations (Retail centers licensed to serve alcoholic beverages to customers).	Yes	Restrictions apply to fund and account use.
e. Expenditures for alcohol products used as part of a research project and/or for instructional purposes.	Yes	Include business purpose with appropriate expenditure documents.
<b>2. Automobile Related Expenses</b>		
a. University-owned vehicle automobile expenses	Yes	
b. Commercial vehicle rental expenses or trip fares or taxi/shuttle services	Yes	See the University's Travel Policies, <a href="#">Chapter 5</a>
c. Private vehicle automobile allowances	No	
d. Private vehicle standard mileage reimbursement	Yes	See the University's Travel Policies, <a href="#">Chapter 5</a>
e. Private vehicle repairs	No	
f. Moving or stationary vehicle violation tickets	No	
<b>3. Break Room, Reception Room Equipment and Supplies</b>		
a. Basic equipment for taking meals or snacks within the workplace, such as simple refrigerators, microwaves, stoves, coffee pots, toasters, water filtration, etc.	Yes	

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b. Equipment for entertainment, such as televisions, stereos, VCR's, DVD players, MP3, etc.	Conditional	If the equipment is intended for <i>Employee</i> use the expense is not allowable. If the expense is intended for a <i>Student</i> /public common area then the expense is allowable.
c. Supplies such as coffee, snack food, candy, drinks, paper plates, etc.	Conditional	If the supplies are primarily intended for guests, <i>Students</i> , or a general reception area such purchases are allowed. If the supplies are primarily meant for University <i>Employee</i> consumption then the purchases are not allowed.
d. Consumable items necessary to maintain the cleanliness of a break room or reception area	Yes	
<b>4. Food and Related Consumables</b>		
a. Food and related consumables for the <i>Employee's</i> personal consumption (Not in travel status and not an official function).	No	
b. Food for official functions, including training, community relation, employee recognition, goodwill functions (for guests or volunteers), recruitment functions and other official functions	Yes	If only University associates and employees attend the official function then functions should be limited to infrequent meetings (Less than two times a year) or training events. These are usually multi-unit or campus events. Food is allowed for continuing education courses.
c. Food for standing, regular meetings or staff meetings	No	
d. Regular business meals with only employees or associates even to discuss Mines' business	No	
e. <i>Student</i> Functions	Yes	
f. Meals for employees while in travel status	Yes	See the University's Travel Policies, <a href="#">Chapter 5</a>
<b>5. Conferences</b>		
a. Costs of conferences hosted by Mines	Yes	For food, decorations, awards and other needs of the conference that are covered by the conference registration fee.

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b. Costs of off-campus conferences attended by University <i>Students</i> , associates and employees	Yes	See the University's Travel Policies, <a href="#">Chapter 5</a>
<b>6. Donations</b>		
a. Cash donations to individuals, organizations, companies, non-profits or other charitable groups.	No, one exception	Only the President's Office may issue or approve donations and they may only approve donations where the donation meets the Mission of the Colorado School of Mines and is for a public purpose. Includes a prohibition on using University funds to make contributions to the School of Mines Foundation or Athletic fundraisers.
b. Event tickets, table or booth purchases where proceeds from the event are donated to individuals, organizations, companies, non-profits or other charitable groups.	Conditional	If the event is part of a business community, professional group or other entity related to Mines' education and research mission and the purchase of such tables or booths represent a benefit to Mines the purchase is allowable. Attendance of Mines' <i>Employees</i> and or immediate family shall be limited to those individuals necessary to properly represent the University.
c. Non-cash donations to individuals, organizations, companies, non-profits or other charitable groups.	Conditional	With approval of the President's Office fund raising events, or campaigns that are campus-wide, such as the Colorado Combined Campaign and the President's Office Christmas food drive, may receive non-cash donations such as the use of equipment (Phone, copy machines, computers), related supplies, campus space or gifts/awards.

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<b>7. Donor Cultivation and Fundraising Expenses</b>		
a. Incurred to raise donations for others	No	However, the purchase of tickets for <i>Employees</i> , associates and immediate family members to attend such events may be allowable if the event is directly related to Mines' education and research mission and the attendance is deemed required to represent Mines.
b. Incurred to raise donations for the University	Yes	However, required or solicited donations fees are not allowable expenses.
<b>8. Employee Recognition</b>		
a. Work related functions or activities and their related costs, such as team-building exercises focused on the workplace and all associated supplies and materials.	Yes	Subject matter/focus of activities must be directly related to the work environment or work tasks.
b. Non-work related activities and their related costs such as sporting league registrations, sponsorships, fees, and team uniforms.	No	For most units these may be purchased through a collection of donations from fellow employees. These purchases are allowable for Mines' Club sports teams and Mines' Athletics teams.
c. Official Staff appreciation functions (see 4b above)	Yes	Limited to not more than \$30.00 per person and is NOT associated with a holiday and does NOT occur more than two times per year per staff member.
d. Employee recognition events	Yes	Limited to not more than \$30.00 per person excluding any award value and does NOT occur more than two times per year per staff member. For related awards see item 9 below.
<b>9. Flowers and Fruit Baskets</b>		
a. Flowers and/or fruit baskets as centerpieces and other decorative purposes <b>associated with an official function</b>	Yes	

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b. Flowers, fruit baskets, cakes, etc. purchased for expressing holiday, condolence, get-well or congratulation wishes to <b>Employees or associates.</b>	No	May be purchased through a collection of donations from fellow <i>Employees</i> .
c. Flowers, cards, fruit baskets etc. for community relations, or to express condolences on a death of <b>current Employee(s) or Student(s).</b>	Yes	Purchases of this type may be made only from unrestricted gift funds.
<b>10. Gifts, Tokens or Awards</b>		
a. Gifts or tokens for employees (Cash or non-cash)	No	With the exception of awards approved through Human Resources.
b. Gifts or tokens for <i>Student</i> , associates and non-associates as an indication of goodwill or esteem.	Yes	Examples may include a gift or honoraria for speaking engagements, <i>Student</i> awards/incentives.
c. Employee recruitment gifts/tokens	Conditional	Gifts above \$100.00 are considered more than a token and are not allowable. Tokens, such as Mines; memorabilia, shirts, key chains, glasses, etc. are allowable.
<b>11. Holiday and Birthday Parties</b>		
a. Events to celebrate holidays	Conditional	As approved by the Vice Presidents and President as appropriate.
b. Events to celebrate <i>Employee</i> birthdays.	No	May be purchased through a collection of donations from fellow <i>Employees</i> . Mines' space may be used at the unit director's discretion to host such events.
<b>12. Internet Connections from a Personal Location</b>	Conditional	Only if approved on a temporary basis (less than six months) by a unit director.
<b>13. License Fees, Memberships, or Dues</b>	Yes	When the license, membership, or dues is directly related to the University's mission and the unit or individual functions.

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<b>14. Moving Expense Reimbursement</b>	Yes	When approved by the Provost or appropriate VP. These reimbursements are typically taxable income.
<b>15. Office Supplies or Equipment for Home Office</b>	No	Includes all office supplies and or equipment for home offices.
<b>16. Parking</b>		
a. Parking fees for an employee at a primary work location	No	
b. Parking tickets	No	
c. Parking fees associated with travel status	Yes	See the University's Travel Policies, <a href="#">Chapter 5</a>
d. Parking fees required at a second/temporary work location such as a public lot while attending a meeting away from the primary work location.	Yes	
e. Parking for guests, businesses or organizations at an official function	Yes	
<b>17. Passports</b>	Conditional	If the traveler certifies that the passport will only be used for <i>Official University Business</i> throughout the period of time the passport is valid.
<b>18. Political Expenses</b>	No	
<b>19. Recruiting Costs for prospective employees</b>		
a. Includes such direct costs as advertising, travel, official functions and background or reference checks	Yes	Applicant meals outside of the recruitment/official function are considered to be in travel status.

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b. Recruitment functions held to introduce the candidate to University <i>Employees</i> and associates for the purpose of assisting the candidate and the University in assessing the degree to which the employment of said candidate would be mutually beneficial.	Yes	Such events should only include those individuals directly related to the purpose of the function.
<b>20. Retirement Parties/Gifts</b>	Yes	Parties/gifts costing over \$500 together require the approval of the Provost or the appropriate Vice President.
<b>21. Tickets to events</b>		
a. Tickets to events purchased for resale to <i>Students</i> and others in the University community.	Yes	These are only allowable when the tickets are to events directly associated with the <i>Organizational Unit's</i> primary functions or if the tickets are part of a continuing education course.
b. Tickets to events purchased for direct use of employees, associates or <i>Students</i>	Conditional	The Provost or appropriate Vice President may approve such procurements where attending the event is deemed to be beneficial to the University.
<b>22. Visas, Green Cards and/or Immigration Fees</b>		
a. Fees for permits/ documents required by the <i>Student</i> or <i>employee</i> in order to conduct necessary studies or work at the University.	Yes	All documents must be processed through the campus offices of International Student and Scholar Services (ISSS) and Legal Services.
b. Fees for permits/ documents required for spouses or dependents of <i>Students</i> or <i>Employees</i>	No	
c. Fees for visas for travel abroad by <i>employees</i>	Yes	