

**Murray State University  
Expenditure Regulations**

Revised as of 7/01/18.  
Accounting and Financial Services

All expenditures should be pre-approved by the minimum approval level requirements

	Chart 1	Chart 2	(note 5)	Source of Funds
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Category	Expenditure Type	Source of Funds				(note 5) Minimum Approval Levels	Comments
		Chart 1		Chart 2			
		(note 1) University	(note 2) Manual Commissions	(note 3) University Donor	(note 4) MSU Foundation		
		(note 7)	(note 7)	(note 7)	(note 7)		
13. University, College or Departmental Activities	a. Faculty/Staff Retreats	Yes	Yes	Yes	Yes	VP (see Note 4) President	Must consume a significant portion of the standard work day Must include agenda of meeting with payment document out of state requires the President's signature
	b. Administrative Training Meetings	Yes	Yes	Yes	Yes	Dean/Dir	Must consume a significant portion of the standard work day Must include agenda of meeting with payment document
	c. Conferences and Continuing Education Workshops / Courses	Yes	Yes	Yes	Yes	Dean/Dir	Must be work related and attendance at University's request
	d. Community Related Programs	Yes	Yes	Yes	Yes	Dean/Dir	Must be work related and attendance at University's request
14. Meals	Alcoholic Beverages	No	No	No	No	VP (see Note 4)	

Category	Expenditure Type	Source of Funds					Comments
		Chart 1			Chart 2	(note 5)	
		(note 1) University	(note 2) Manual Commissions	(note 3) University Donor	(note 4) MSU Foundation	Minimum Approval Levels	
		(note 7)	(note 7)		(note 7)		
15. Clothing/Shoes (*MSU logo wear and other street clothes)	- Employee Apparel contd. Departments purchasing apparel are responsible for reporting all purchases to payroll. If the value of all purchases throughout the tax year totals less than \$100 for a single employee the benefit will be considered de minimis and the employee will not be taxed.						
	b. Students-	Yes	Yes	Yes	Yes	Acct Mgr	
	c. Friends/Donors- see 12. d. above						
	d. Marketing/PR-(excludes items purchased for employees. Employee clothing guidelines in item (a.)) This may include promotional items for the public, student recruits, and program specific promotional items.	Yes	Yes	Yes	Yes	Acct Mgr	
16. Refreshments	a. Departmental Use (i.e., coffee service, bottled water, refreshment supplies, etc)	No	Yes	Yes	Yes	Acct Mgr	
	b. Executive Office Refreshments	Yes	Yes	Yes	Yes	VP (see Note 4)	
	c. Student Use						

**Notes**

- 1 Chart 1 University funds are limited to the following account types:
  - All E&G Funds (100001, 100002, 100004, 100005, 100006, CSxxxx, 1WXXXX, 1SXXXX)