

Expense Type	Description / When to Use	Requirements
Clothing	Clothing or apparel is an allowable expense when it is appropriate for a University business purpose. Such purchases should use the University colors and logos whenever possible. Clothing almost always falls under the gift policy unless it is a uniform. A uniform, per IRS, must be required for the job and is not suitable for everyday wear.	<ul style="list-style-type: none"> • Itemized receipt if purchase is over \$50 • If the clothing is a gift, then see Gifts/Prizes Requirements
Gifts/Prizes	Gifts/Prizes are gifts/items purchased with a specific recipient in mind or as a prize, and a Gift Form must be submitted. In accordance with IRS rules and regulations, the University must report any gift/item given to an employee that is over \$75.00 per gift/item or if the cumulative total value of the gift/item given to a non-employee is \$600 or more in a taxable year. However, frequency of gifts matters so it is important to report ALL gift recipients in the online Gift Form. Gift cards are always considered Gifts/Prizes and should always be reported in the online Gift Form.	<ul style="list-style-type: none"> • Winner of the prize should be reported in the Gift Form • A comment is needed about completion of the Gift Form • If not completed, a comment is needed about the pending completion • Itemized receipt if purchase is over \$50
Awards/Trophies	Awards are gifts/items purchased with a specific recipient in mind, but are invaluable to anyone other than the recipient, such as plaques or trophies. Awards do not require submission of a Gift Form.	<ul style="list-style-type: none"> • Itemized receipt if purchase is over \$50
Promotional Items	Promotional items are used for items that promote the University in marketing, branding or other events. Items typically have a Ferris distinction and have little to no resale value.	<ul style="list-style-type: none"> • Itemized receipt if purchase is over \$50

Books and Subscriptions	Books and Subscriptions is used when a subscription to an in print or online magazine, newspaper, journal, good or service is purchased usually requiring a monthly or annual fee.	<ul style="list-style-type: none"> • Itemized receipt if purchase is over \$50
Software License	Software License is used when a software requiring a license is purchased and has been pre-approved by IT. Software licenses typically provide users with the right to one or more copies. IT approval is required to prevent duplicate licenses from being purchased.	<ul style="list-style-type: none"> • IT Approval • Itemized receipt if purchase is over \$50
Software Programs & Subscriptions	Software Programs & Subscriptions is used for purchases of computer software programs or websites usually requiring monthly or yearly subscriptions and have been pre-approved by IT. No license or contract is required.	<ul style="list-style-type: none"> • IT Approval • Itemized receipt if purchase is over \$50 • No license or contract is required
Software Maintenance	Software Maintenance is used for expenses related to the software such as a yearly renewal fee, support fee or maintenance fee. No new contract or license is required.	<ul style="list-style-type: none"> • Itemized receipt if purchase is over \$50 • No new contract or license is required
Office Supplies	Office Supplies are used when supplies are purchased for office use ONLY.	<ul style="list-style-type: none"> • Itemized receipt if purchase is over \$50
General Supplies	General Supplies are used for supplies that do not fall under a specific expense type.	<ul style="list-style-type: none"> • Itemized receipt if purchase is over \$50

Outside Contractor Services	Outside Contractor Services are used when services are performed on campus by vendors outside of Ferris State University. A contract and insurance is required.	<ul style="list-style-type: none"> • W-9 • Purchasing Approval • A contract and insurance is required
Flowers	Flowers purchased in accordance to policy that does not fall under "Bereavement".	<ul style="list-style-type: none"> • Comment indicating the purpose of the flower purchase • Itemized receipt if purchase is over \$50
Bereavement	Bereavement flowers, or a purchase made in lieu of flowers, due to employee death or the death of the employee's immediate family member as defined in HRPP Funeral/Bereavement Policy or as defined in the Business and Special Expense Policy.	<ul style="list-style-type: none"> • Comment indicating the purpose of the purchase whether flowers or other • Itemized receipt if purchase is over \$50
Automobile Gasoline & Oil	Automobile Gasoline & Oil is to be used only when gas is purchased to refuel a rental car while on travel.	<ul style="list-style-type: none"> • Purchase of Rental Car on the same report • Itemized receipt if purchase is over \$50
Personal Car Mileage	Personal Car Mileage is used to reimburse travelers for mileage when using their personal vehicle. All travel must be authorized in advance of departure prior to any expenses being made. The Mileage Calculator should be used to estimate the number of miles to and from locations. Mileage should never include commuting miles.	<ul style="list-style-type: none"> • Travel Request with Matching Dates • To and From Cities • Number of Miles • Car mileage calculator should be used
Fixed Meals	IRS regulated allowable reimbursement for meals on business travel. Used for business trips over 12 hours with a business purpose. Not included as income for tax purposes.	<ul style="list-style-type: none"> • Over 12 hours • Itinerary • Travel Request with Matching Dates

Taxable Income – Meal Per Diem	Food/Meal paid for by the University but included as income for tax purposes. Can be used for single day travel less than 12 hours and/or by discretion of your department.	<ul style="list-style-type: none"> • Single day travel less than 12 hours
Food (Meetings/Events)	Food/Meal paid for by the University for meetings or events. Attendees can be any combination of Ferris or Non-Ferris employees. Used for any purchase of food that will be for a group, meeting or event.	<ul style="list-style-type: none"> • Agenda • Attendee list attached or using the tool • Itemized receipt if purchase is over \$50
Business Meal (attendees)	Food/Meal paid for by the University for use of purchases for vendors, contractors and other Non-Ferris employees as long as activities contribute to, or result from, a university related business.	<ul style="list-style-type: none"> • Attendee list attached or entered using the tool • Non-Ferris employee in attendance • Stated affiliation to Ferris is required • Itemized receipt (always)
Personal Expense	Any food/meal expense that is not covered by the above option. This would also include alcohol without proper authorization. Personal expenses must be paid back to the university or covered by other aspects of the expense report (i.e. Fixed Meals or Personal Car Mileage).	<ul style="list-style-type: none"> • Must be paid back • Must be included, itemized, and marked as personal in Expense Report
All Expense Types	<ul style="list-style-type: none"> • Amount on receipt must match the amount claimed for purchases over \$50 or for expense types that always require a receipt. 	