

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
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
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

Technology Equipment under \$5,000	Technology equipment under \$5,000 is used for purchases including laptops, monitors, TV's etc. Purchasing policy requires IT compliance and approval for all Technology purchases. Please contact ITS prior to buying items in this category.	<ul style="list-style-type: none"> • IT Approval • Itemized receipt if purchase is over \$50
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
Outside Contractor Services	<p>Outside Contractor Services are used when services are performed on campus by vendors outside of Ferris State University.</p> <p>Services of any kind require a W9, contract and proof of insurance, regardless of payment method.</p>	<ul style="list-style-type: none"> • W-9 • Purchasing Approval • A contract and insurance is required
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

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, athletics team, 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, recruits, 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)
Players and Athletics Use	Consumables such as water, Gatorade, snacks, or any other items that are purchased for use by Ferris or Non-Ferris athletics teams, recruits, or coaching staff.	<ul style="list-style-type: none"> • Itemized receipt if purchase is over \$50
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. 	