

NTID Policies for Selected Expenditures

(Includes corresponding sections of RIT policies)

NTID Policies for Selected Expenditures

Introduction	3
Application of Policies	3
Policy Waivers.....	3
Meeting Hospitality	4
Prospective Faculty or Staff Member Hospitality	4
Institutional Business Hospitality	5
Celebrations.....	6
Retirements.....	7
Center/Department Meetings.....	7
Institutional Meetings and Celebrations	7
Gifts	8
Employee Reward, Recognition and/or Achievement; Prizes and Awards	8
Gifts Recognizing Birth, Adoption.....	9
Gifts Acknowledging Illness, Death.....	9
Alcoholic Beverages.....	10
Non-Reimbursable Expenditures for Alcohol	10
Goods and Services for Personal Use.....	11
Non-Reimbursable Goods and Services	11
Reimbursable Goods and Services	11
Housing and Personal Living Expenses.....	11
Relocation Assistance.....	11
Lobbying	12
Memberships	12
Losses on Other Awards.....	12
Antiques, Fine and Original Art, Collectibles, Decorative Objects	13
Subscriptions	13
NTID Equipment Policy	14
Equipment Orders with Unique Specifications.....	15
Non-Equipment Orders.....	15

INTRODUCTION

NTID is one of the nine colleges of Rochester Institute of Technology, and therefore is subject to the existing policies of RIT operations. These policies range from those which detail specific accounting practices included in Accounting Control Bulletins, to policies related to employment, benefits, salary administration, etc.

NTID is not exempt from the requirement to adhere to established RIT policies, and in fact, NTID has additional responsibilities due to the Federal funding RIT receives in support of NTID, to assure that its practices conform to the requirements of the Federal Government.

In May of 1993, NTID submitted new Cost Principles to the Secretary of Education as required by the 1992 Amendments to the Education of the Deaf Act. These Cost Principles, though comprehensive in nature, left issues related to the hospitality, gifts, memberships, contributions, etc., unresolved. The policies which follow, along with RIT policies (in boxes), are intended to enhance the guidance provided in the Cost Principles.

APPLICATION OF POLICIES

The policies that follow relate to all expenditures made by NTID, whether the activity is supported through Federal or Non-Federal Funds. The absence of a specific policy does not mean the expenditure is allowable. Contact the Controller's Office for guidance before incurring a discretionary expense not specified within this guidance.

Policy

All University funds including operating accounts, gifts, endowment earnings, discretionary funds and grants/contracts, are expected to be expended in a reasonable and prudent manner and only for business related activities that support RIT's mission. Under no circumstance may University funds be expended for goods and services that do not have a clear business purpose and/or are personal in nature. In addition, Expenditures must be in compliance with University policies and procedures.

- *Funds must be available to support the expenditure (i.e., deficit spending is not permitted).*
- *When paid from restricted funds (e.g., gifts and endowment earnings), the expenditure must comply with the restricted purpose stipulated by the donor.*
- *When paid from the sponsor funds (e.g., grants and contracts), the expenditure must be allowable and comply with the sponsor's guidelines.*
- *Requests for reimbursement must be accompanied by appropriate documentation (i.e., original receipts with an explanation of the business purpose including who, what, where, when and why). Refer to the "[Employee Reimbursements under an Accountable Plan](#)" document on the Controller's web page for more information.*
- *Requests for payment and/or reimbursement are subject to review and approval by one level of management above the requestor. The approver of discretionary expenditures is expected to be prudent and exercise sound judgement. He/she must be satisfied that the expense is reasonable, allowable, conforms to the policies contained in this document.*

POLICY WAIVERS

As with all policies, circumstances may arise deeming an exception to a policy appropriate. The NTID President may approve any exceptions to these principles.

Exceptions to the Discretionary Spending Policy

1. *Exceptions to any of the policies in this document require written documentation and approval in advance of incurring the expense.*
 - a. *A memorandum or related document justifying the request for the exception must be approved by the dean or vice president for the college/department making the request, and submitted to the Controller's Office prior to processing a reimbursement or payment. Approval for the exceptions at the dean level must be granted by the provost; exceptions at the vice president's level must be approved by the president.*
2. *When approved, all documentation will be maintained by the Controller's Office for audit purposes.*

MEETING HOSPITALITY

When a meeting is hosted or sponsored by NTID, or by an authorized member of the faculty or staff, and includes representatives of organizations external to the RIT community, the costs of meals and light refreshments are allowable. Participants are expected to cover the costs beyond these limitations.

B. Business Entertainment

Entertainment expenses are generally unallowable except as noted below.

- 1. Community Functions – It is important and appropriate for RIT to be represented at various community functions and events that are sponsored by other organizations with which the University may have a relationship or have other reasons to participate and support such events. Purchase of tables at community functions must be approved by the appropriate dean or vice presidents and be coordinated through the Office of Community and Government Relations. Direct all requests for sponsorship funding from RIT and/or invitations to purchase tickets and/or tables for such events to Government and Community Relations. This process enables the University to ensure that RIT is appropriately represented and avoids unnecessary duplication.*
- 2. Official Guests of the University – Those business entertainment expenditures that are allowable involve official guests of the University including prospective donors, employees, and students; dignitaries; distinguished alumni; and, other individuals involved in contributing to and furthering the mission of the University. When planning entertainment for the guests of the University, costs should be reasonable in relation to the nature of the event. Departments are encouraged to arrange on-campus events through the RIT Brick City Catering Sales Department.*

G. Hospitality

Refreshments provided at university or departmental business activities such as staff meetings, committee meetings, business presentations, or in honor of University guests are allowable. Such expenses should be reasonable and occur only periodically.

PROSPECTIVE FACULTY OR STAFF MEMBER HOSPITALITY

When a prospective faculty or staff member is being recruited, the cost of meals and other necessary expenses are supported through the President's Office. The expenses of one faculty or staff member and the candidate will be supported if a luncheon or dinner interview is necessary. If other faculty and/or staff are involved, the expenses are allowable, but must come from department or center/division funds.

B. Business Entertainment

- 3. Recruitment – Entertainment expenses for recruitment of prospective students, faculty and staff and official guests of the University such as donors and potential donors, visiting lecturers and scientists, visitors from foreign countries, representatives of research organizations, visitors from other universities, individuals interested in RIT programs and initiatives, and guests invited to assist in the development of new programs or to evaluate existing programs, alumni, business and community leaders, will be reimbursed if approved as reasonable and necessary by an authorized individual. Departments may elect to set internal limits for such expenditures. The responsible dean or vice president must approve expenditures that are more than \$50 per person.*

INSTITUTIONAL BUSINESS HOSPITALITY

When there is a valid business purpose, expenses associated with hospitality, including meals, among employees of NTID, RIT and/or representatives of organizations external to RIT, are allowable. The request for reimbursement of these expenses should include the names of who attended and the purpose of the meeting.

C. Business Meals

Business meals are allowable under the following circumstances:

- 1. Business meals are those taken with business associates and professional colleagues outside of the University, job applicants, prospective students or donors/prospective donors, and/or guests of the University business-related discussions take place. When authorized by the department head, business meals may also be reimbursable when the purpose is employee reward and recognition.*
- 4. Unallowable Expenses*
 - a. Off-campus meals with two or more University employees, which could have been conducted during regular business hours, are not allowable.*
 - b. Meals considered to be personal in nature are not allowable. These include, but are not limited to, parties or meals for employee birthdays, weddings, births, showers, boss' day parties and events not sponsored by the university.*

CELEBRATIONS

Expenditures associated with birthdays, weddings, anniversaries, holidays, farewells, and employee promotions are not allowable. Participants are expected to use personal funds to cover the costs associated with such events.

Celebratory activities specifically authorized by the NTID President are allowable provided they are reasonable, in scope, and include all employees within the division/department. **The upper spending limit for such events is \$40 per person per fiscal year.**

NTID does not permit alcohol, purchased through personal or institute funds, without pre-approval from the NTID President.

G. Hospitality

Refreshments provided at University or departmental business activities such as staff meetings, committee meetings, business presentations, or in honor of University guests are allowable. Such expenses should be reasonable and incurred periodically.

1. *Annual Holiday Parties and Summer Picnics – Expenses associated with holiday parties and summer picnics are allowable provided they are reasonable in scope and include all employees within the department. **The upper spending limit for such events is \$40 per person per fiscal year.** Activities must be authorized by the responsible dean or vice president when complete and proper justification is provided.*
2. *Employee Events – Expenses associated with employee business events, (e.g. receptions, open houses, retreats, awards ceremonies, etc.) that complement the University's and/or departments mission and goals and foster a sense of community among faculty, staff, and students are allowable. Expenses of this nature typically include light refreshments, facility rental costs and catering services. Alcoholic beverages are not an allowable expense but maybe provided through personal provisions.*
3. *Retirement – Expenses associated with hosting an on-campus reception to honor employees who retire or leave RIT are allowable but limited to light refreshments. Alcoholic beverages are not an allowable expense, but may be provided through personal provisions.*
5. *Unallowable Expenses – Expenditures associated with birthdays, weddings, anniversaries, holidays, and employee promotions are not allowable. Participants are expected to bear costs associated with such events.*
 - a. *Expenditures related to community or social events (e.g. concert tickets, sporting events, golf tournaments, cultural events, etc.) are not allowable unless a connection to the University's mission can be clearly demonstrated and are approved by the responsible dean or vice president.*

C. Business Meals

4. *Unallowable Expenses*
 - b. *Meals considered to be personal in nature are not allowable. These include, but are not limited to, parties or meals for employee birthdays, weddings, births, showers, boss' day or parties and events not sponsored by the University.*

RETIREMENTS

The NTID President's office budget covers the cost of retirement gifts. The cost of gifts available for retirees is based on the number of years of service. The amount awarded is \$10 per year of service. Captains chairs or rocking chairs will be purchased for retirees with 30 or more years of service. For retirees with less than 30 years of service, gift cards will be purchased from one of the following merchants: Shop One or Digital Den or Amazon.

Department budgets may not be used for the purchase of additional retirement gifts or to host individual retirement parties. Additional gifts purchased, or parties hosted for retirees or others leaving NTID must be paid with personal funds.

Refer to the [RIT Gifts Given form](#) for more information.

G. Hospitality

- 3. Retirements – Expenses associated with hosting an on-campus reception to honor employees who retire or leave RIT are allowable but limited to light refreshments. Alcoholic beverages are not an allowable expense, but may be provided through personal provisions.*

CENTER/DEPARTMENT MEETINGS

Expenses associated with refreshments for center/department staff meetings, a group faculty/staff professional development activity, and other programmatic events, including those involving students, are allowable. **Such expenses should be infrequent in nature.** Participants are expected to cover the costs beyond these limitations.

Farewell lunches are not allowable.

G. Hospitality

Refreshments provided at University or departmental business activities such as staff meetings, committee meetings, business presentations, or in honor of University guests are allowable. Such expenses should be reasonable and only occur periodically.

INSTITUTIONAL MEETINGS AND CELEBRATIONS

Expenses associated with meetings or celebrations sponsored by the NTID President's Office are allowable. These activities must have a programmatic purpose or meet a criterion addressing issues of employee morale.

G. Hospitality

Refreshments provided at university or departmental business activities such as staff meetings, committee meetings, business presentations, or in honor of University guests are allowable. Such expenses should be reasonable and only occur periodically.

- 2. Employee Events – Expenses associated with employee business events (e.g. receptions, open houses, retreats, award ceremonies, etc.) that complement the University's and/or department's missions and goals and foster a sense of community among faculty, staff and students are allowable. Expenses of this nature typically include light refreshments, facility rental costs and catering services. Alcoholic beverages are not allowable.*

GIFTS

The NTID President may provide gifts to guests of the University, or in special recognition of an employee of NTID (for occasions such as retirement or length of service). The expense for these occasions is allowable. Please see note under “RETIREMENTS” for guidance related to retirement gifts.

F. Gifts

2. *Donors, Potential Donors, or Friends of the University – Gifts of this nature are allowable with proper review and approval by the divisional Development/Alumni Relations representative.*

EMPLOYEE REWARD, RECOGNITION AND/OR ACHIEVEMENT; PRIZES AND AWARDS

Occasional small-dollar gifts (given no more than once per year, to a single recipient, valued at \$50 or less) intended to reward and recognize employees are allowable. Refer to the [RIT Gifts Given](#) form for more information.

E. Employee Reward, Recognition and/or Achievement

Expenditures to reward and recognize employees for achievements including length of service are allowable provided they are reasonable and given infrequently.

1. *Note: gifts given to employees, including raffle prizes, may be taxable and will be added to the employee’s W-2 wages.*
 - a. *Occasional small-dollar gifts (given no more than once per year to a single recipient valued at \$50 or less) of cash, gift certificates, and gift cards, and tangible personal property (including clothing with an RIT-logo) intended to reward and recognize employees are allowable. Cash and cash equivalents awarded to employees are taxable to the recipient, regardless of the dollar amount. Refer to the RIT Gifts Given Form on the Controller’s web site for more information.*
2. *Length of Service – Employee length of service awards are provided through RIT’s official recognition programs administered by the Human Resources Department. Refer to the Human Resources web site for more information:
<http://www.rit.edu/fa/humanresources/policies/procedures/lengthofservice.html>.*
3. *Retirements – Gifts made to employees upon retirement from the University are allowable. A general guideline is \$10.00 for each year of service, up to a maximum of \$400. Such gifts are not taxable provided they are tangible personal property. Gifts of cash and cash equivalent are taxable to the recipient regardless of the dollar amount.*
4. *Unallowable Expenses –*
 - a. *Gifts to employees, in lieu of compensation, are unallowable.*

L. Prizes and Awards

1. *Expenditures for prizes and awards may be allowable provided they are for employee reward and recognition or retirement. Refer to Section E above for information.*
2. *Expenditures for prizes and awards given to students to enhance student life are also allowable provided that they are reasonable and given only occasionally. Refer to the RIT Gifts Given Form available on the Controller’s Office web site for more information.*
3. *Unallowable Expenses – Prizes and awards in lieu of compensation are unallowable.*

GIFTS RECOGNIZING BIRTH, ADOPTION

In the event of birth/adoption of a child to an NTID employee, a card and a small gift may be sent to the employee to express the sentiments of the NTID Community.

The NTID President's office should be notified of these situations when they arise, and should include the name of the employee involved, the hospital, if applicable, or the child's name if a birth/adoption has occurred. The gift must be made using the NTID President's office ProCard and budget, unless otherwise delegated by the President's office. The gift will be sent on behalf of the entire NTID community.

GIFTS ACKNOWLEDGING ILLNESS, DEATH

A department or individual ProCard **cannot** be used to purchase gifts (e.g. flowers) acknowledging an illness or death of an employee, or a member of an employee's immediate family. These purchases must be made using the NTID President's office ProCard and budget, unless otherwise delegated by the President's office, so that the gift can be sent on behalf of the entire NTID community.

In the event of hospitalization or extended illness of an NTID employee, the NTID President's office should be notified so that a card and small gift (up to \$50) can be sent on behalf of the community. This policy will apply to any active employee, retiree, or former employee.

In the event of a death of an employee or a member of an employee's immediate family, as defined by Human Resources: <https://www.rit.edu/fa/humanresources/content/bereavement-leave>, a \$100.00 contribution may be made to the Robert F. Panara Scholarship Fund (NTID Scholarship Fund) OR a flower arrangement (up to \$100, max.) may be sent as a gesture expressing sympathy to the survivors of the deceased.

Departments should notify the NTID President's office of the name of the employee who had a death in their family (including name of the deceased and their relationship to the employee), or the name of the employee who died.

The NTID President's office will prepare a letter of condolence to the family and process the donation to the Panara Scholarship Fund, or coordinate the order/delivery of flowers with the requesting department. NTID must be acknowledged as the sender (i.e., "from your friends and colleagues at NTID").

F. Gifts

University departments may incur an expense, in the form of a gift, on behalf of an employee or an employee's immediate family, under the following circumstances:

- 1. Death of an Employee or an Employee's Immediate Family Member - (as defined by Human Resources at: <http://finweb.rit.edu/humanresources/policies/procedures/funeral/eave.html>). Memorial gifts such as flowers or a donation to a charitable organization are allowable up to \$100.00. RIT should be acknowledged as the sender (i.e., "from your friends and colleagues at RIT department XXXX").*
 - Extended Illness of an Employee or Student - Gifts of flowers, fruit baskets, etc. are allowable up to \$50.00.*
 - Length of Service - See Section E.2. above.*
 - Retirements - See Section E.3. above.*
 - Unallowable Expenses - Gifts to employees, in lieu of compensation, are unallowable. In addition, holiday gifts and/or gifts to honor an individual for personal reasons are not allowable/reimbursable from any University funding source; employees must bear the costs of such gifts. Gifts considered to be personal in nature include, but are not limited to, those related to birthdays, weddings, births/adoptions, showers, administrative professionals' day or boss' day.*

ALCOHOLIC BEVERAGES

Expenditures for alcohol are generally unallowable, except when consumed as a part of a business meal (with activities related to the University's mission, and includes individuals from outside the RIT community), or at qualified, University sponsored events. These activities could include National Advisory Group meetings, Curriculum Advisory Group meetings, and interactions with individuals representing external groups that provide service to the University. At University-sponsored events whose participants are limited to the RIT Community, alcohol can only be offered on a cash bar basis.

NTID does not permit alcohol, purchased through personal or institute funds, without pre-approval from the President of NTID. Allowable, reasonable expenses must be charged to either object code 79050 or 90290 as applicable. Under no circumstances may alcoholic beverages be charged to federally funded grants or contracts.

A. Alcoholic Beverages

1.b. Alcoholic beverages may be allowable at University sponsored events. When an event is held on campus, a qualified vendor must be engaged (i.e., either the RIT Brick City Catering Sales Department or a third-party caterer) who is licensed by Monroe County. The vendor must provide a certificate of general liability insurance as well as a valid NYS liquor license and appropriate liquor liability coverage for the purpose of providing and serving these beverages). See the Institute Policies and Procedures Manual (<https://www.rit.edu/academicaffairs/policiesmanual/policies/governance>) Policy C15.2 for the University's alcohol policy and Policy C20.0 for the University's vending policy.

A. Alcoholic Beverages

- 1.a. In situations where business related activities occur which are related to the mission of the University and involve individuals external to the RIT community, expenditures for alcoholic beverages are generally allowable.*
- 2. Regardless of the funding source or business purpose, when allowable, expenditures for alcoholic beverages must be charged to object code 79050 (government unallowable charges) or 90290 (government unallowable chargeback).*

NON-REIMBURSABLE EXPENDITURES FOR ALCOHOL

Expenditures for alcohol are not allowable:

- When the meeting or event is limited to members of the NTID community.
- NTID Center/Division or Department meetings, held on or off campus.
- NTID Policy prohibits expenditures for gifts of alcohol of any kind.

G. Hospitality

2. Employee Events — Expenses associated with employee business events, (e.g. receptions, open houses, retreats, awards ceremonies, etc.) that complement the University's and/or department's mission and goals and foster a sense of community among faculty, staff and students are allowable. Expenses of this nature typically include light refreshments, facility rental costs and catering services. Alcoholic beverages are not an allowable expense but may be provided under personal provisions.

A. Alcoholic Beverages

- 3. Unallowable Expenses – While expenditures for meals are allowable when traveling out of town on University business; reimbursement for alcoholic beverages consumed as part of the meal or otherwise is not allowable.*
 - a. Under no circumstances may alcoholic beverages be charged to federally funded grants or contracts, either directly or indirectly.*

GOODS AND SERVICES FOR PERSONAL USE

Expenses incurred for goods or services for the personal use of NTID employees are unallowable, regardless of whether the cost is reported as taxable income to the employee. In the unusual event that a personal expense is incurred, the employee must reimburse NTID immediately.

Goods and services such as duplicating (paper and videotape), word processing, use of computer time and equipment, mailing, fax services, telecommunication services, etc., for work that is outside the scope of NTID, or for consulting and other activities that personally benefits an employee of NTID, are unallowable.

NON-REIMBURSABLE GOODS AND SERVICES

1. Goods and services to support faculty or staff teaching non-NTID-related courses.
2. Goods and services to support an individual's participation in outside non-education civic organizations.
3. Goods and services to support faculty or staff who are providing external services for a fee, even though related to the field of deafness.
4. Goods and services associated with the educational advancement of faculty or staff, when such advancement is not a condition of employment, or an academic program accreditation requirement (e.g., Dissertations, Masters Theses, etc.).
5. Goods and services to support faculty or staff who are working on activities supported by a grant.

REIMBURSABLE GOODS AND SERVICES

1. Goods and services to support faculty or staff associated with their own educational advancement, when it is a condition of employment or academic program accreditation requirement (e.g., Dissertations, Masters Theses, etc.).
2. Goods and services to support and individual's participation in outside organizations whose mission is to serve the interests of the deaf, as approved.
3. Goods and services to support professional activities of faculty and staff are allowable, in so far as such activities are part of the expectations for promotion and tenure, and/or otherwise delineated as an expectation in their plan of work. These include, but are not limited to research and creative activity in a professional specialty, writing and publication in a specialized area, and presentations and other forms of scholarship. Inclusion of an activity in a Plan of Work does not guarantee resources in support of that activity, the 'determination of reasonableness,' as defined at the start of this section, will apply.

Permitted goods and services will only be provided given that adequate resources and time are available. Services that directly benefit students will always assume a higher priority and, as such, requests for services by faculty or staff may be delayed or denied.

II. Policy

All University funds including operating accounts, gifts, endowment earnings, discretionary funds and grants/contracts, are expected to be expended in a reasonable and prudent manner and only for business related activities that support RITs mission. Under no circumstance may University funds be expended for goods and services that do not have a clear business purpose and/or are personal in nature.

HOUSING AND PERSONAL LIVING EXPENSES

All expenses related to housing and personal living expenses of NTID employees are not allowable. All employees who rent an apartment through NTID must receive a letter explaining tax implications to the employee. This letter is provided by the President's office and is sent to the employee with a copy to the Controller's office.

RELOCATION ASSISTANCE

Expenses associated with relocation will be reimbursed according to the NTID guidelines, up to the amount detailed in the employee's hire letter. Temporary living expenses are not allowable.

LOBBYING

Expenses incurred in the support of lobbying activities on behalf of NTID to Local, State, or Federal agencies or Congress are not allowable. The NTID President may approve expenses incurred for activities intended to educate any of the above regarding programs, projects, and activities conducted at NTID.

MEMBERSHIPS

Registration fees for conferences often have varying rates for members and non-members of the organization. If it is cost effective for the employee to join the organization (ultimately paying the lower registration fee), faculty or staff are encouraged to join. However, these situations must be discussed with the appropriate department head before the expense is incurred.

Memberships at country clubs, social or dining clubs, and organizations are not allowable. Expenses associated with dues or memberships for *individual* employees in professional organizations, and organizations of and for the deaf are unallowable, unless the NTID President provides an exception based on a major University need.

Expenses associated with *institutional* memberships in professional organizations, organizations of and for the deaf, or accreditation agencies are allowable. The NTID President may approve and fund these memberships in the name of NTID, however, designations of individuals covered under the membership is appropriate as allowed or required by the specific organization.

I. Membership Dues

Memberships, dues, and professional certification or licensing fees may be paid by RIT only if there is a direct benefit to the University including:

- 5. Dues, professional licenses, and certification or testing fees that are related to an employee's job duties and memberships that name the University (or department) as the member.*
- 6. Individual (employee) memberships with work related benefits including memberships in professional organizations related to an individual's job specialty, whether the individual is in the academic or non-academic area. The University must derive specific benefits such as access to useful information not otherwise available.*
- 7. Membership in community, civic, service or private organizations for the president or other senior administrators as approved by the president if their duties include significant responsibilities to represent the University in the community.*
- 8. University (or department) memberships in an organization with specified named members as authorized representatives. The job duties of named members must be related to the purpose of the membership.*
- 9. Unallowable Expenses:*
 - a. Memberships in community, civic, service or private organizations (except as noted above), fraternal organizations, political organizations and non job-related professional societies are unallowable.*

LOSSES ON OTHER AWARDS

NTID, in the course of its activities, may secure special funding for projects from sources other than the NTID appropriation. The finances for these projects must remain separate and distinct from the general operations of the University.

A loss on an award would occur if actual expenditures exceed the budget approved by the funding agency or organization. Making up for these losses from the NTID appropriation is not allowable.

ANTIQUES, FINE AND ORIGINAL ART, COLLECTIBLES, DECORATIVE OBJECTS

Expenses for antiques, fine and original art, collectibles and decorative objects are allowable only when purchased through the NTID Director of the Dyer Arts Center for addition to the NTID art collection. All items must be pre-approved by the NTID President before purchase.

Items that are a part of the art collection may be loaned to NTID faculty, staff, Centers or Divisions for display in public areas or individual offices with the approval of the NTID President.

SUBSCRIPTIONS

Subscriptions to journals or magazines for Center, Division or Department use are allowable. Individual subscriptions to journals or magazines for members of the faculty and/or staff are unallowable.

M. Subscriptions

- 1. Subscriptions for journals, magazines, newspapers for department use are generally allowable provided that a clear business connection is established.*
- 2. Unallowable Expenses - Expenses for subscriptions that benefit individual faculty and staff are unallowable.*

NTID EQUIPMENT POLICY

The following policy applies to the purchase of any equipment (computer or non-computer) or furniture.

Determine the source of funding (operating budget, grant, outreach appropriation, etc.) to be used for your equipment and/or furniture order, then send a request to the Assistant Vice President of IT and College Operations, for review and approval. Approval must be obtained prior to any orders being placed.

A ProCard **cannot** be used to purchase furniture or equipment. This includes printers, iPads, cameras, hard drives, etc.

All furniture orders must be placed by the Sr. Staff Specialist in NTID Facilities Services. This includes varidesks, desks, filing cabinets, chairs, etc.

All computer equipment requested, approved and ordered through the Annual Equipment Process, must be placed by the Client Service Coordinator, including computer devices (laptops, desktops, etc.) mobile devices (iPads, tablets, phones, etc.) docking stations, monitors, TV displays, projectors, printers, storage devices (external hard drives, etc.) and webcams.

All Digital Den purchases including computers, laptops, tablets, iPads etc. have to be approved as outlined above, and once approved, the Client Services Coordinator will prepare and submit a chargeback form to Digital Den to place the order.

COMPUTER EQUIPMENT PURCHASES THROUGH ANNUAL EQUIPMENT PROCESS:

- **Step 1:** Obtain department head approval for request
- **Step 2:** Forward approval email to Asst. VP of IT and College Operations for review, and if approved, it will be submitted to Client Services team for processing
- **Step 3:** Client Services team will obtain quotes, sole source justification, and any other requirements for order
- **Step 4:** Once a supplier is identified, a purchase requisition will be created by the Client Services Coordinator through Oracle, with supporting documentation (quotes, soles source and approvals) attached
- **Step 5:** Once requisition is approved by the NTID Finance & Budget Department, a PO will be created and the order will be placed by Procurement
- **Step 6:** Once equipment orders are received in and inventory tagged by the Client Services team, you will be contacted to schedule pick up or delivery to your department.

ORDERS WITH UNIQUE SPECIFICATIONS AND NON-COMPUTER EQUIPMENT:

- **Step 1:** Obtain department head approval for request
- **Step 2:** Forward approval email to the Assistant Vice President of IT and College Operations for review; they will determine if items have unique specifications
- **Step 3:** The Staff Assistant for the requesting department will obtain quotes, sole source justification, and fulfill any other requirements needed for the special order
- **Step 4:** Once a supplier is identified, the Staff Assistant will submit a purchase requisition through Oracle
- **Step 5:** A PO will be created and the order will be placed by Procurement
- **Step 6:** Once items are received in, items must be inventory tagged by the Client Services team. The Staff Assistant must ensure invoice is received and paid by RIT Accounts Payable, and the PO final closed.

Purchase orders for furniture and equipment will be charged to Department 41002 using one of the following account numbers:

- 01.41002.16200.00.020xx.00000 for each piece of equipment/furniture with a unit price of \$5,000 or greater
- 01.41002.84000.35.020xx.00000 for each piece of equipment/furniture with a unit price of \$4,999 or less
- 01.41002.90101.88.020xx.00000 for each Digital Den piece of equipment with a unit price of \$5,000 or greater
- 01.41002.90100.35.030xx.00000 for each Digital Den piece of equipment with unit price of \$4,999 or less

Equipment Purchases using Operating Budget: If your department is funding one of the above purchases from your operating budget, a PCM will need to be prepared and provided to the Sr. Staff Accountant in the NTID Finance & Budget office, promptly, to cover the expense that was charged to Department 41002.

Equipment Purchases using F&A Funds: Before requesting any equipment purchases using F&A funds, please ensure there is a sufficient balance in the account to cover the purchase. Approval for the purchase must then be obtained from the Asst. VP of IT and College Operations, and once approved, the purchase requisition will be generated (by the PI) and charged directly to the appropriate F&A account. Once the equipment has been received, please follow the Client Services procedure described above for inventory tagging.

Equipment Purchases using Grant Funds: Contact your Sponsored Programs Accounting (SPA) Representative prior to purchasing any equipment to determine if it is allowable on the grant. Purchases using grant funds are made by the assigned grant support staff.