College Guidance on Discretionary Spending

The purpose of this document is to provide fiscal guidance and clarification around discretionary expenditures initiated in the College of Education and Human Ecology through June 30, 2027.

Guidance is consistent with prior fiscal years.

Please direct any questions regarding deviations from or exceptions to the EHE FY27 Financial Guidance to your unit fiscal contact.

I. Discretionary Spending Guidance

- **Purchases related to maintaining the infrastructure of the College should be processed as follows.**
  - Services related to college infrastructure, such as background checks for new employees and outside contractors/consultants should be processed according to EHE HR background check process.
  - Software purchases and renewals require preapproval prior to submission.
  - Hardware and equipment purchases are administered by Managed IT Services (MITS).
  - Please refer to the Software and Hardware procurement guidance page for software approval requirements, preapproval instructions, and other purchasing guidance.
- **Renovation and furniture requests will be approved on a case-by-case basis. Priority will be given to requests that address a risk to health and safety.**
  - The Ohio State University Surplus Department is the primary and preferred source for furniture, equipment, and other related items. Departments should review available surplus inventory before requesting the purchase of new items. Visit the OSU Surplus Department webpage and select "Our Services" from the dropdown menu for additional information on scheduling a visit, available inventory, transfers, and delivery services.

- **Meal purchase requirements, including allowable business meals, university functions, staff appreciation events, and prohibited expenditures, are available on the OFBS website.**
    - Please refer to the Meal Policy Guidance page before initiating a meal purchase.
- **Expenditures that are deemed non-essential and should be restricted include, but are not limited to:**
    - Blanket order for any non-essential supplies or services
    - Individual gifts
    - Expenditures for personal items are not allowed.
- **High dollar requests for consultants over $10K on general funds only, will require review and approval by Dean.**

II. Hiring of Undergraduate Students

Undergraduate student employees should be limited to federal work-study funded students.

III. Events Guidance

- **Student-Centered Events (Non-employee)**
    - Student-centered events are encouraged and supported, provided they enhance the student experience and adhere to the allocated budget. These events should aim to foster engagement, learning, and community among students, while ensuring financial responsibility and compliance with budgetary constraints.
    - They do not require exception approval.
- **Staff Appreciation Events**
    - All employee appreciation events must follow the conditions set forth by the Office of the President, outlined in Faculty and Staff Appreciation Guidance.
    - Colleges/VP units can spend up to **$75 per employee** per calendar year on employee appreciation and holiday events.
    - All staff appreciation events require dean's approval regardless of funding.
    - **College Funded Events** – The college will host college-wide staff events, limiting the expenses within a budget of **$50 per employee**.

    - Department Funded Events – EHE departments can host department events to welcome, celebrate, and recognize faculty and staff, limiting the expenses within a budget of **$25 per employee**.
- **Retirement Events**
    - Retirement events are not to be funded using university funds.
- **Alcohol**
    - University funds for alcohol at internal faculty and staff gatherings are not permitted at department funded events.
    - Alcohol service requirements, including preapproval, event eligibility, and service guidelines, are available on the university's Alcohol Service Requirements and Best Practices page. Alcohol Service Pre-Approval must be obtained in Workday before alcohol is purchased or service is arranged.
- **Personal Residences**
    - Department and college funded events are not permitted to occur at personal residences.

Additional Resources

- Review the OSU Expenditures Policy for university-wide expenditure requirements.
- Access Financial Training resources, including the Fiscal Stewardship for All course.
- For questions regarding spending guidance, approvals, or exceptions, contact your unit fiscal representative.