Subject: Perquisites/Sales of Goods and Services

Authority: 1001.74 Florida Statutes; Section 216.011 (aa), Florida Statutes (F.S.), Florida Administrative Code (F.A.C.).

Effective Adopted Date: 07/01/1999

Related References

Purpose: Perquisites

1.0 General Information

2.0 Definitions

A. Perquisites means those things, or the use thereof, or services of a kind which confer on the officers or employees receiving some benefit that is in the nature of additional compensation, or which reduces to some extent the normal personal expenses of the officer or employee receiving the same, and shall include, but not be limited to, such things as quarters, subsistence, utilities, laundry services, medical services, use of state-owned vehicles for other than state purposes, servants paid by the state, and other similar things.

2.1 Items Requiring Approval as Perquisites/Sale of Goods and Services - The following list is not intended to include all items of services that could be defined and provided as perquisites or sold as goods and services; but identifies only those items which the University has the authority to approve.

A. Uniforms, Clothing, and Laundry Services - The department which furnishes uniforms and clothing of the type included in this section shall have a written procedure for the replacement, disposition and return of such uniform and clothing in cases where an employee leaves the University or moves to a position which does not require the furnishing of uniforms and clothing.

1. Uniforms and clothing include required uniform accessories, e.g., belts, footwear, caps, hats, ties, identifying patches, name plates and firearms. The initial issue of uniforms and clothing, as well as the replacement of these items due to normal wear or irreparable damage resulting from the performance of official duties, may be furnished to employees of the University whose jobs require specific identity, or where sanitary clothing is required for the protection of the public or of the employees. Such perquisites may be furnished to:

a. Law enforcement personnel, who, by virtue of their duties, must be identified on sight as duly-sworn law officers with arrest powers.

b. Security personnel.

c. Food service personnel.

d. Laundry personnel, where sanitary clothing is required to prevent the spread of contagious or infectious diseases.

e. Employees who supervise, direct, regulate, or control the activity or admission of the public at University facilities and who, because of working conditions, cannot otherwise be readily identified as employees of said facilities.
f. Employees required to traverse public or private lands for the purpose of conducting investigations or inspections, and who perform these tasks in hazardous areas under working conditions where identification for the employee is necessary.

g. University personnel such as custodial workers, maintenance employees, and groundskeepers who have access to University housing facilities and need to be readily identified as official employees of the University.

2. Laundry services may be sold to employees in conjunction with the provision of uniforms or clothing under this memorandum.

3. A laundry allowance, cleaning allowance, footwear allowance, uniform replacement allowance, or other payments may be provided in lieu of goods or services.

B. Transportation - State Law and University Controller’s memorandum and departmental procedures should govern the use of State-provided vehicles for official State purposes. However, the personal use of State-provided vehicles by an employee is a perquisite should be approved by the President or President's designee. The personal use of a State-provided vehicle, other than for commuting purposes will not normally be approved for any employee of the University.

C. Admission to events - Free or reduced price passes, tickets, admissions, or permits for employees to events where there is a general admission charge to the public. Such admission may be approved only if there is no loss of potential revenue to the University (i.e., the tickets were available for sale, but were not sold) and if it is provided on a nondiscriminatory basis in accordance with the Internal Revenue Code of 1954, as amended. Approval may be granted for these items if the ultimate benefit is to the University (e.g., for Employee Recognition Program recipients).

D. Medical Services - Limited medical services which are not available to the general public may be sold to employees. Such services may include inoculations, x-rays, tests and examinations, provided services to students are not diminished or impaired.

E. Housing/Accommodations - Where justifiable, housing or overnight accommodations in University facilities for any employee.

1. Free Housing - Free housing may be provided to an employee where justified by the duties of the job or the University's need for monitoring, security, or similar requirements.

2. Rental Housing
   a. In determining the rental rate, the President or President's designee may ascertain whether the employee is required to live in the University-provided facility. If so, this fact should be considered in setting the rental rate.
   
   b. Before approving the rental of a University-provided facility to an employee who is not required to live in the facility, the President or President's designee should certify that there is not a need to use the facility for another purpose. The rental rate should be the fair market value for such facility.

3. Trailer Space Rental - Rental of trailer space for an employee who owns a trailer and is desirous of using University-provided property, but is not required to live on the grounds of the University.

4. Overnight Accommodations - Overnight accommodations may be sold to employees who are not on official State business.

5. Utilities - Utilities may be approved as perquisites for any employee who is required to live in University housing. Utilities may be sold to other employees. If the employee is charged by the University for the utilities provided, rather than the employee being billed directly by the utilities company, the rates charged must be approved by the President or President's designee.
F. Meals - Meals prepared by the University may be provided at no cost or sold at reduced cost to employees if the employee is provided those meals as a condition of employment (i.e., for the convenience of the University).

G. Certification and Examination Fees - Fees for a non-professional certification, such as a license or permit, and associated examination fees, when the certification is a requirement of either the position or the class specification for Faculty, A&P, or USPS positions or is a requirement of the assigned duties for OPS employees. License fees which are required for the following professions, and associated examination fees, will not be approved nor paid for by the University as a perquisite: accounting, actuarial computation, architecture, certified medical technology, engineering, law, medicine (including psychology), nursing (excluding licensed practical nursing), pharmacy and teaching.

H. USAID - Items provided under the United States Agency for International Development (USAID) contract.

I. Other Perquisites/Sale of Goods and Services - The Chancellor or Chancellor's designee may approve items or services not mentioned in this memorandum as perquisites or as a sale of goods and services upon the written request of the President or President's designee.

2.2 Items not Requiring Approval as Perquisites/Sale of Goods and Services

The items listed below may be provided or sold to employees without approval under this memorandum.

A. Safety Items - Safety items required under OSHA standards or what would reasonably be construed as necessary for an employee's safety such as safety shoes and boots, goggles, rubber gloves, protective headgear, back support belts and bullet-proof vests.

B. Protective Outer Garments - Protective outer garments worn over an employee's regular clothing which protect an employee's clothes from excessive soilage, wear and damage during the employee's normal job duties including, but not limited to, smocks, overalls, raincoats and rubber boots. Such items usually are interchangeable among employees and are not sized for individual employees.

C. Other Apparel - Apparel for employees working in laboratories or special areas where sterile or extremely clean clothing, gym and sweat clothing, or historic apparel is required.

D. Laundering - The laundering or cleaning of clothing furnished in accordance with Section V of this memorandum.

E. Medical or Counseling Services
   1. Free medical or counseling services received by an employee associated with being a volunteer subject or patient for experiments approved by the President or President's designee.
   2. Limited emergency medical services for on-the-job injuries or exposure to contagious diseases.
   3. Physical examinations and inoculations which are required as a condition of employment.
   4. Inoculations given without charge or sold at a reduced charge in order to avoid an epidemic.
   5. Periodic medical examinations for employees whose official duties involve scientific research experiments on animals which are subject to contamination by such employees having a contagious disease, or for such employees who may contract a disease/illness as a result of the experiments performed.
   6. Periodic check-ups and pre-employment physical required by law.

F. Bus Service - Bus service to transport employees from one work location to another.

F. Telecommunications Services - The portion of telecommunications services in private residence or automobile that is required for an employee to perform official duties need not be approved as a perquisite; any portion attributable
to personal use must be.

H. Overnight Accommodations - Overnight accommodations in University-provided housing for employees on official business in a travel status eligible for reimbursement pursuant to Section 112.061, Florida Statutes.

I. Trailer Space - Trailer space for an employee who owns a trailer and is required to live on the grounds of the University due to the duties of the position occupied. There will be a separate utilities charge as described in this memorandum.

J. Training Courses - Employee training courses, including those which result in the initial issuance of a job-related non-professional certification, such as a license or permit, or which result in the continuation of a job-related professional or non-professional certification. Professional licenses are those required for the following professions: accounting, actuarial computation, architecture, certified medical technology, engineering, law, medicine (including psychology), nursing (excluding licensed practical nursing), pharmacy, and teaching.

3.0 Responsibilities

A. Only the President or President's designee can approve the kind and monetary value of perquisites or sale of goods and services for University employees before they are furnished or sold.

4.0 Procedures

A. A separate University form should be prepared for each type of perquisite or sale of goods and services being requested and each form must include justification as to why the perquisite or sale of goods and services should be approved, including exceptional or unique requirements of the position(s).

B. Any perquisite furnished at no charge should be directly related to the description of the duties contained in the position description(s) on file with the University Personnel Office so as to justify the perquisite.

C. In requesting approval of the sale of any goods and services to an employee, the President or President's designee should determine the fair market value of the goods or services to be sold. In no case should a cost be established, which is below the cost to the University for providing the goods or services.

D. The selling price may be deducted from any amounts due by the University to any person receiving such goods and services. Receipts for such deductions, or other methods of payments, should be accounted for by the requested department.

E. Distribution and Reporting Payments

1. After approval by the President or President's designee, the original of the University Request for Approval of SUS Perquisites or Sale of Goods and Services form [Form 205] should be filed in the University's Personnel Relations Office.

2. A copy of all approved perquisites/sale of goods and services requests for each fiscal year should be prepared by the University Personnel Relations Office for transmittal by the President to the Executive Office of the Governor Office and maintained for reporting purposes, as appropriate.