

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

- I. INTRODUCTION
 - A. General Rule
 - B. Activity and Cost Classification
 - II. EXPENSES FOR OFFICIAL FUNCTIONS
 - A. Processing Official Function Expenses
 - B. Other Notes
 - III. EXPENSES FOR TRAINING
 - A. Processing Training Expenses
 - B. Other Notes
 - IV. EXPENSES FOR AWARDS
 - A. Employee Awards
 - B. Non-employee Awards
 - C. Other Notes
 - V. RECRUITING
 - VI. OTHER PROMOTION AND DEVELOPMENT EXPENSES
 - A. Processing Other Promotion and Development Expenses
 - B. Descriptions of Allowable Expense Classifications
 - VII. APPENDIX I -- DEFINITIONS
 - VIII. APPENDIX II -- EXAMPLES
 - IX. PROMOTION AND DEVELOPMENT QUICK GUIDE
-

I. INTRODUCTION

Fulfillment of University objectives requires certain promotion and development activities, and their related expenses, to foster economic and civic responsibilities to students, employees, financial supporters, and communities (municipal, educational, professional, and global). However it is critical to recognize their extreme sensitivity to the *perception* as an abuse or mis-use of public resources. Evaluation of all such activities and their costs at an appropriate management level must occur to ensure they are reasonable, normal and necessary, to verify the existence of a net primary benefit to the University, and to ensure conformance with all applicable rules and regulations (whether university, federal, state, sponsor, city, or other jurisdictions).

A. General Rule

Promotion and Development activities must produce a primary benefit to the University which exceeds all costs. A proper, responsible person of authority must *objectively* evaluate each activity and its related costs to ensure ultimate protection of the University's assets and integrity. As with all University expenses, costs must remain reasonable, normal and necessary.

B. Activity and Cost Classification

Promotion and Development activities and their costs are classified and addressed in the following sections under Official Functions (section II), Training, (section III), Awards (section IV), Recruiting (section V), and Other Promotion and Development (section VI).

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

II. EXPENSES FOR OFFICIAL FUNCTIONS

Official function events may be attended by University employees and/or guests for the primary purpose of conducting institutional business involving instruction of students, research, public service, outreach, or administration. Employee attendance is strictly limited to those who are essential to the purpose. These events and all related expenses must be approved by an Authorized Official Function Representative.

Service of alcoholic beverages can easily create the *appearance* of a mis-use of public resources. Therefore, only approved funding sources (as specified below) may be utilized to purchase alcoholic beverages for official functions. In addition, all alcoholic beverage purchases for promotion & development activities may only be allowed when deemed appropriate for the nature of the activity. Costs and consumption levels must be closely scrutinized to assure they are normal and reasonable, and that funding is provided from an appropriate source not compromising institutional integrity. (NOTE: alcoholic beverages can never be served in conjunction with training. Such an inclusion automatically designates the entire activity as either an unallowable expense, or an official function.)

A. Processing Official Function Expenses

1. **Purchases.** Arrange purchases with a properly authorized IMO (Intramural Purchase Order), AFE (Authorization For Expenditure), ACARD (Cardholder must have Official Function status), or PR/PO (Purchase Requisition / Purchase Order) as appropriate (see the Purchasing Manual).
2. **Documentation.** All documents submitted for payment must be signed (electronically or manually) by an Authorized Official Function Representative. Expenses for alcoholic beverages purchased for official functions must be separately stated on invoices. They must also provide the following supporting details:
 - Who attended the function: a list of all attendees. Classification in groups is acceptable for 10 or more (e.g., "15 members of the departmental faculty").
 - What it was for (e.g., "faculty meeting").
 - Why it was held (e.g., "to discuss new grant opportunities").
 - When it occurred (e.g., "Tuesday, June 2, 2- 4 p.m.").
 - Where it took place (e.g., "Lory Student Center, room 206").
 - How it benefited the University (e.g., "to enhance our financial prospects").
3. **Approved Funding Sources for Alcohol Purchases** Alcoholic beverages for official functions can only be purchased using the following funds and ranges of accounts:

- Gift Funds (64 Fund: 643000-649999)
- Auxiliary Funds (62 Fund: 260200-279999)

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

4. **Subcode.** Official function expenses should be charged to subcodes 4820-4830.. Alcoholic beverages purchased for official functions should be separately stated on all invoices and should be charged to subcode 4830. If alcohol is purchased for an official function and the expense is not separately stated on the invoice then the entire official function expense listed on the invoice must be charged to an approved funding source for alcohol purchases.

B. Other Notes

1. State Fiscal Rules provide separate regulations for business-related entertainment conducted by the Presidents of state institutions of higher education. Under certain circumstances, those rules may grant more latitude than provided above.
2. Additional limitation may exist on funds from federally sponsored agreements. Section J-15 of OMB Circular A-21 states:

"costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable."

This restriction includes costs for social consumption of alcoholic beverages. These restrictions affect most revolving "21" funds, many sponsored program "53" funds, and any funds applicable to indirect federal program costs.

3. Pursuant to the restriction from paying for gifts, donations and charitable contributions -- When an event is held in conjunction with charitable fund raising, ONLY amounts applicable to the cost of the event can be allowed on University funds -- portions of cost associated with donations should be clearly identified and not paid with University funds.

III. EXPENSES FOR TRAINING

Training functions must be held, or attended by University employees, or customers to achieve established program objectives. Expenditures must be reasonable and necessary, and may include registration fees, instructor fees, meeting and equipment costs, and refreshments or meals when appropriate. Attendance of University employees is limited to those who are directly involved with the session purpose. **Sessions must occur in public places, and have: 1) a written agenda; 2) study materials; and 3) an identified presenter.**

Specific meals or events which include costs for alcoholic beverages can never be classified as training, regardless if they are held in conjunction with a training session. All costs for any functions which include service of alcoholic beverages **must** fall under the Official Function classification, rules and coding. Thus presence of alcoholic beverages

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

as part of an event during training automatically transforms that entire event into an official function.

A. Processing Training Expenses

1. Purchases. Arrange training expenses with a properly authorized IMO, AFE, UTV, or PR/PO, as appropriate.
2. Documentation. All documents submitted for payment must be accompanied by a statement detailing:
 - Who attended the training: a listing of each attendee. Classification of groups is acceptable for 10 or more (e.g. "15 members of the horticulture departmental faculty").
 - What it was for (e.g. "faculty training").
 - Why it was held (e.g. "to discuss new departmental procedures").
 - When it occurred (e.g. "Tuesday, June 2, 2- 4 p.m.").
 - Where it took place (e.g. "Lory Student Center, room 206").
 - How it benefited the University (e.g. "to ensure consistent use of new procedures").
3. Subcodes. Use 4510-4519 Professional Development.

B. Other Notes

1. Reimbursement for training function expenses incurred by an individual while on travel status, may be claimed on the Universal Travel Voucher (UTV).
2. Registration fees (to attend a meeting or seminar open to the general public) may be processed on an Authorization For Expenditure (AFE) for any actual amount (\$3,000 limits do not apply).
3. Proper training expenses may be charged to any source of funds appropriate to the nature of the activity. However, the only training costs which may be charged to federally sponsored agreements (provided the approved agreement's budget contains them) are for professional development other than "entertainment" costs, as defined by Circular A-21.

IV. EXPENSES FOR AWARDS

Two award types exist which allow payment with University funds:

1. employee recognition awards; and
2. non-employee recognition awards.

All awards, regardless of purpose or recipient, must be given only in recognition of acts or achievements clearly benefiting the University. (All costs for gifts, donations and charitable contributions are strictly disallowed!) Awards also require a Formal Process, defined by:

1. **A written statement, documenting**
 - **the purpose of the award,**

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

- the criteria for eligibility, and
 - the selection procedures.
2. A formal presentation ceremony.

- A. **Employee Awards:** Employee awards paid from University funds must recognize exceptional work-related achievements benefiting the University, and they must conform to the Formal Process defined above. They may take one of three forms:
- 0. Token Awards,
 - 1. Material Awards, or
 - 2. Retirement Awards.

(State statutes exempt all employee awards paid by the employer from coverage under the Public Employees Retirement Association "PERA".)

- 1. **Token Awards:** non-cash mementos valued at \$100 or less (for any one individual in any one year). Tokens can only consist of appropriate tangible property (never cash or cash equivalents such as gift certificates). In addition, these are limited to plaques, trophies and similar engraved mementos unless purchased with appropriate gift ("64") funds.
 - . **Purchases.** Arrange purchases with an AFE, PR/PO, or IMO as appropriate (see the Purchasing manual).
 - a. **Documentation.** Payment requests must identify the recipient's name and employee ID number (social security number) and include the written statement identified under Formal Process (above).
 - b. **Subcode.** 5020-5029 must be used for all employee awards.
- 2. **Material Awards:** non-cash mementos over \$100, cash, or cash equivalents. *These awards constitute taxable wages subject to Medicare, income tax withholding, and W2 reporting requirements!*
 - . **Payment or Purchases.** For all employee material awards, submit a supplemental pay form to the Payroll Office. If a special check is required, the sponsoring department must notify Payroll at least two weeks in advance. The award's value or amount is added to the employee's regular salary, subjected to normal withholding, and paid on the usual pay day. For non-cash awards, arrange purchases with an AFE, PR/PO, or IMO as appropriate (see the Purchasing Manual), submit the supplemental pay form to Payroll. Clearly designate the NON-CASH status on the supplemental pay form to avoid duplicating the award's amount with a payroll payment.
 - a. **Documentation.** Supplemental pay forms submitted to Payroll must include the written statement provided in the Formal Process above, and clearly note the specific name of the award. If a special check is requested, and the gross amount of the award (before taxes) is desired to be reflected on the check, please note this on the face of the form.
 - b. **Subcode.** 5020-5029 must be used for all employee awards.
- 3. **Retirement Awards:** tangible property (not cash or cash equivalents such as gift certificates) valued at \$400 or less. Awards must conform to the Formal Process defined above, and only be given to retirees with five

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

or more years' service. Income tax, Medicare, and PERA withholding is exempt.

- . **Purchases.** Arrange purchases with an IMO, AFE, or PR/PO as appropriate (see the Purchasing manual).
 - a. **Documentation.** Documents submitted for payment must clearly identify the recipient's name and employee ID number (social security number).
 - b. **Subcode.** 5020-5029 should be used for all retirement awards.
- B. Non-employee Awards** These awards, generally established in connection with the goals of University Advancement, formally recognize non-employees for efforts or accomplishments directly benefiting the University. These can only consist of appropriate tangible property (never cash or cash equivalents such as gift certificates). As with all awards, they must comply with the Formal Process as defined above. In addition, these are limited to plaques, trophies and similar engraved mementos unless purchased with appropriate gift ("64") funds.
- 0. **Payment.** Arrange purchases with an IMO, AFE, or PR/PO as appropriate (see the Purchasing manual) - <http://www.purchasing.colostate.edu/pmanual.html>.
 - 1. **Documentation.** All documents submitted for payment must identify the recipient's name and include the written statement identified under Formal Process above. In addition, individuals receiving non-employee awards exceeding a fair market value of \$600 in the course of one calendar year are subject to IRS - 1099 reporting rules. Therefore, payment requests must identify the recipient's Taxpayer Identification Number (usually a social security number).
 - 2. **Subcode.** 5030-5039 must be used for non-employee awards.
- C. Other Notes**
- 0. Gifts, donations and charitable contributions are strictly forbidden.
 - 1. Items of a personal nature which present the appearance of a gift (e.g. candy, flowers, fruit baskets and other consumables) should be avoided as awards, but if deemed appropriate and necessary, can only be purchased with appropriate gift ("64") funds.
 - 2. Costs to recognize occasions of personal importance which do not directly relate to official University business, are unallowable on University funds (e.g. birthdays, weddings, engagements, births, illness or hospitalization, holidays, etc.). This policy does not preclude making private gifts excluding use of university funds.
 - 3. Presentation ceremony costs must be classified, coded and approved as Official Functions. These costs should not be included in, nor limited by, award amounts. Event costs may include meeting space, food, beverages, decorations, and other normal and reasonable incidental expenses such as photography, music, and catering (see: Official Functions, section II.)
 - 4. Gift Certificates can be considered by the IRS as "cash equivalents" requiring special tax reporting and processing. Because of this, gift certificates are not an allowable University expense for awards. Gift

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

certificates and gift cards may only be distributed as research or study incentives (See FPI D-8).

V. RECRUITING

Recruiting expenses must directly relate to locating and securing new employees or students for the University or for welcoming students at Preview CSU or orientation. Candidates for either student enrollment, or employment may be invited to the University for a visit and interview -- meeting and interview costs are allowable, along with airfare, transportation, rental car, lodging and meals. In addition, any recruiting costs related to the involvement of *existing* University employees in the recruiting process is limited to only those individuals essential to the process. **An Authorized Official Function Representative must review and sign (either electronically or manually) indicating approval for all recruiting costs.**

Recruiting costs for candidates for state classified positions are limited to those positions opened to out-of-state applicants. Travel-related expenses for recruiting must follow travel rules (please see FPI D3, Travel), although recruiting subcodes can be used for all expenses except personal mileage expenses.

Processing Recruiting Expenses.

0. **Purchases and Payments.** Arrange purchases and expenses with an IMO, AFE, or PR/PO as appropriate (see the Purchasing manual) - <http://www.purchasing.colostate.edu/pmanual.html>. Submit travel reimbursements for individuals on a CSU Travel Voucher, (see Travel, FPI D3).
1. **Documentation.** All documents submitted for payment must be signed (electronically or manually) by an Authorized Official Function Representative. They must also provide the following supporting details:
 - Who was being recruited: names of all recruits. Classification in groups is acceptable for 10 or more (e.g., "Dr. Newprof").
 - What it was for (e.g., "to fill open faculty position").
 - Why it was done (e.g., "personally review the candidate").
 - When it occurred (e.g., "Tuesday, June 2, 2- 4 p.m.").
 - Where it took place (e.g., "at Colorado State").
 - How it benefited the University (e.g., "qualify the best applicant").
2. **Subcodes.** Employee recruiting, use subcode 4440. Student recruiting, use subcode 4430. Personal mileage must use travel (mileage) subcodes

VI. OTHER PROMOTION AND DEVELOPMENT EXPENSES

Other Promotion and Development activities not addressed under Official Functions, Training, Awards or Recruiting may occur which generally relate to the enhancement of University resources, missions and goals. Cost classifications fall under (1)Human Resources, (2)Finance, or (3)University mission and goals. Befitting the public aspect of the University environment, all related expenses must be conservative, normal, reasonable, and necessary. As with all promotion and development expenses, a primary

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

benefit to the University must be established. In addition, an appropriate Vice President must review and approve any expenses, except those charged against gift ("64") funds.

- . **Processing Other Promotion and Development Expenses.**
 - 0. **Purchases and Payments.** Arrange purchases with an IMO, AFE, or PR/PO as appropriate (see the Purchasing Manual) - <http://www.purchasing.colostate.edu/pmanual.html>. Allowable only with gift ("64") funds unless approved by a Vice President.
 - 1. **Documentation.** All documents submitted for payment must clearly identify the purpose of the expense and the expected University benefit. In addition, charges against non-gift ("64") funds must include a signature of approval from an appropriate Vice President.
 - 2. **Subcodes.** Use appropriate subcodes which correctly reflect the nature of the cost.

- A. **Descriptions of Allowable Expense Classifications.**
 - 0. **Promotion and Development of University Human Resources.** The humanitarian recognition of **extraordinarily rare** (see definitions – Appendix I) or catastrophic personal events, such as expressions of condolence for the funeral of an employee or an employee's significant, immediate family member (limited to spouses, sons or daughters). Non-cash mementos over \$600.00, cash or cash equivalents constitute taxable wages and are subject to Medicare, income tax withholding, and W-2 reporting requirements.
 - 1. **Promotion and Development of University Financial Resources.** Activities and related costs incurred to raise money and solicit support for official university programs and goals.
 - . **Raffles.** Requires a raffle/bingo license from the state. Winners must furnish an IRS form 5754 to the University prior to payment. Contact the University Tax Accountant at 491-6513 for further requirements before conducting any raffle.
 - a. **Auctions.** (University property can only be auctioned through Purchasing's salvage program. Donated items may only be auctioned according to the terms of the contribution. Contact the Purchasing Department at 491-1199 prior to conducting any auction.)
 - b. **Creation & maintenance of relationships with current and/or potential benefactors (alumni, sponsors, etc.).** This may include awards in recognition of actions which benefit the University (see: Awards, section IV). Incentives to donors should be recorded as deductions from the value of the sponsor's contribution.
 - c. **Costs for recognition of extraordinarily rare events of a personal nature, such as flowers or condolences for the funeral of a major University contributor or immediate family member (limited to spouses, sons or daughters).**
 - 2. **Promotion and Development of University Mission and Goals (Teaching, Research, Outreach, etc.), and Strategic Plans.** Activities and related costs which benefit or enhance University goals and missions.

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

- . Costs for community support / relations (must be conducted through University Advancement).
- a. Costs for recognition of extraordinarily rare events of personal importance to individuals who have significantly impacted the University, such as expressions of condolence for the funeral of a major university client or immediate family member (limited to spouses, sons or daughters).
- b. Development and enhancement of the University experience for students, employees and related communities.

Appendix I -- Definitions

Authorized Official Function Representative

The University President or Vice President, who must host and/or approve expenses for Official and Recruiting activities. This individual ensures that the activities and related university costs comply with all applicable regulations and do not compromise the integrity of the institution. (Authority to commit expenditures for Official Functions may be delegated by vice presidents to all associate and assistant vice presidents; deans (including associate and assistant deans); and major department heads and directors. All other employees must have Official Functions authority delegated by the University President.)

Award

Recognition of an act or achievement clearly providing a direct, justifiable benefit to the University.

Extraordinarily Rare Events

Events which are unpredictable and normally expected no more than once in a lifetime. Examples might be the receipt of an esteemed and/or world-renowned award of stature, or a death.

Gift, Donation or Charitable Contribution

Any goods, funds or services given without consideration of an act or achievement providing clear, direct and justifiable benefit to the University (and therefore unallowable as a University expense).

Official Functions

Meetings, meals, conferences, receptions or other events not otherwise classified as travel, recruiting, training, or program participant cost. These may be limited in time (such as "Tuesday night"), or ongoing (such as "coffee service for office clients").

Primary Benefit to the University

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

A financial or tactical advantage provided to the University, its mission or its goals, which can stand alone in its justification to the exclusion of benefits simultaneously provided to any other parties.

Promotion and Development

Activities designed to foster the advancement of economic and civic responsibilities to students, employees, financial supporters and communities (municipal, educational, professional, and global).

Recruiting

Activities designed to locate and obtain prospective new students and employees (costs must be approved by an Authorized Official Function Representative).

Training

Meetings, conferences, seminars or other sessions hosted by the University and/or attended by University employees or customers, held strictly to enhance knowledge or educate those affected by university operations or regulations.

Appendix II -- Examples

- B. **Examples of allowable Official Functions and costs include (but are not limited to):**
0. Meals, receptions or events where University personnel welcome non-employee guests or visitors for the benefit of the institution.
 1. Commencement ceremonies and associated receptions and events.
 2. Homecoming activities and associated receptions and events.
 3. Staff or committee meetings.
 4. Employee recognition functions, including meals, receptions, and "team building" events to promote employee morale and productivity.
 5. Events to generate alumni, legislative, donor, business and/or community support for University programs.
 6. Any event deemed by the President to be an official function of the University.
 7. Professional association or civic events, where employee membership or University representation benefits the University.
 8. Coffee, tea, and snack service on university premises for the hospitality of office visitors (e.g., coffee, tea, etc.).
 9. Employee retirement receptions.
 10. Formal ceremonies acknowledging employee or non-employee acts or achievements that benefited the institution.
 11. Admission charges to University or non-University events for University hosts or official business guests.
 12. Services from photographers, musicians, bartenders, or caterers used for hospitality activities.
 13. Decorations (including flowers) used for hospitality activities.
 14. Cache card deposits used for hospitality activities.

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

15. Alcoholic beverages purchased for official functions from approved funding sources list.

C. Examples of expenses commonly mistaken for Official Functions include (but are not limited to):

0. Enterprise activities where the event or meal expenses will be recaptured in sales revenue from participants (charge against program costs).
1. Recruitment expenses for prospective employees or students, orientation and Preview CSU, including meals and receptions (use subcode 4430 or 4440).
2. Meals provided as subsistence to employees on official travel status (see FPI D3).
3. Meals or receptions provided as a non-itemized part of a conference, seminar, or other registration fee (use subcode 4510).

D. Examples of unallowable Official Functions and costs include (but are not limited to):

0. Gifts, donations, or charitable contributions.
1. Private, social, athletic, or country club memberships and dues (not professional or civic organizations), unless such membership is a documented condition of employment.
2. Events recognizing personal occasions not directly benefiting the University, including birthdays, weddings, engagements, illnesses, births.
3. Events of a political or religious nature, including political meetings or lobbying activity, or religious holiday celebrations or activities including Christmas parties.
4. Events or related expenses that do not primarily benefit the University such as a social gathering for a group of employees.
5. Purchase or rental of formal attire to attend a function (regalia for faculty excluded).
6. Any expenses for alcoholic beverages or entertainment on federally sponsored programs.
7. Alcoholic beverages purchased for official functions from unapproved funding sources.

E. Examples of allowable Training functions and expenses include (but are not limited to):

0. Departmental training sessions to educate or refresh employee knowledge of departmental or University policies or procedures.
1. On-going professional development costs for employees when the benefit is primary to the University, and necessary for performance within the employee's current position.
2. Employee attendance at professional organizational meetings which benefit the University.

Financial Policy & Procedure Instructions Manual
FPI D-5 Expenses for University Promotion and Development Quick Guide
Including Official Functions, Training, Awards, and Recruiting
Last Updated 04/01/2009

- F. **Examples of unallowable Training functions and expenses include (but are not limited to):**
0. Personal, social, civic, political or religious meetings.
 1. Sessions not conducted in a public place (e.g. private residences, private clubhouses, etc.).
 2. Sessions including service of alcoholic beverages.
 3. Training functions which do not directly enhance or affect the University's mission or goals.
- G. **Examples of Employee Token Awards include, but are not limited to:**
0. Plaques.
 1. Memorabilia.
 2. Award certificates.
 3. Longevity pins.
 4. Examples of Employee Material awards include but are not limited to:
 0. Pennock Distinguished Service Awards (cash).
 1. Classified Personnel Council Outstanding Achievement Awards (cash/plaque).
 2. Jack E. Cermak Outstanding Advisor Awards (cash).
 3. Distinguished Professorships (cash and other benefits).
 4. Faculty Achievement Awards (cash).
 5. Excellence in Off-Campus Teaching Awards (cash).
 6. Shepardson Awards (cash).
 7. Awards to outstanding student-employees.
 8. Longevity awards recognizing substantial lengths of service.
 9. Other formal, annual monetary awards established from time to time by various units of the University.
 5. Examples of Awards for Non-employees include, but are not limited to:
 0. An engraved plaque given to a major donor at a brief ceremony to formally recognize the contribution.
 1. The annual Lory, Morgan and Henry Awards (statuettes).
 2. The Honor Alumni Awards (plaques).
 6. Examples of Unallowable awards include, but are not limited to:
 0. Gift Certificates or Gift Cards.
 1. Recognition of achievements not directly benefiting the University such as attainment of personal, religious, or external service objectives.
 2. Retirement awards exceeding \$400 in value.