

**Financial Policy & Procedure Instructions Manual
FPI K-1 Expenses for University Promotion and Development Quick Guide**

| Element | Explanation / Policy | Subcode | OK? | Pg |
|--|---|----------------|---------------------------------------|-----------|
| Alcoholic Beverages | Expenses must be appropriate, normal, reasonable and necessary for the occasion. ONLY allowable with official functions or recruiting activities funded from approved sources. | 4830 | If paid from approved funding sources | 3 |
| Authorized Official Function Representative | The President, Vice President or delegated Deans, Directors or Department Heads who must review and approve all official function activities and their related costs. Delegations must be established in writing by a Vice President or the President. | 482x | N/A | 7 |
| Employee Material Awards | Non-cash mementos over \$100, or any amount of cash or cash equivalents: must be established and presented through a formal process and submitted to Payroll on a supplemental pay form. | 5020-5029 | yes | 4 |
| Employee Retirement Awards | Tangible property up to \$400 in value. Cash and cash equivalents (such as gift certificates) are unallowable. (Account for presentation ceremonies separately as official functions.) | 5020-5029 | yes | 4 |
| Employee Token Awards | Non-cash mementos (limited to plaques, trophies and similar engraved mementos unless purchased with appropriate gift ("64") funds) under \$100 in value. Must be established and presented through a formal process. Gift Certificates cannot be allowed, as they can be construed as a cash equivalent subject to income tax and withholding requirements. | 5020-5029 | yes | 4 |
| Gift Certificates | Gift Certificates are considered cash equivalents by the IRS for tax purposes, and therefore unallowable at any time due to the reporting requirements. | N/A | no | 5 |
| Gifts, Donations or Charitable Contributions | Goods, funds or services given from University resources without consideration of an act or achievement providing clear, direct and justifiable benefit to the | N/A | no | 7 |

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| | University; strictly disallowed on University funds. | | | |
| Non-Employee Awards | Non-cash mementos (limited to plaques, trophies and similar engraved mementos unless purchased with appropriate gift ("64") funds) which formally recognize non-employees for efforts or accomplishments directly benefiting the University; subject to IRS 1099 reporting requirements. | 5030-5039 | yes | 4 |
| Official Functions | Meetings, meals, conferences, receptions or other events not otherwise classified as travel, recruiting, training, or program participant cost. Expenses must be approved by an Authorized Official Function Representative, charged against a 4820 series subcode, and documented with "Who, What Why, When, Where, and How". Beverages for office visitors should not be recoded using the official function subcode. | 482x | yes | 2 |
| Personal or unofficial business expenses | Costs which recognize personal occasions, or do not produce a primary benefit for the University are unallowable. (e.g. gifts; clothing; birthday or holiday parties or cards; food & beverages not associated with official functions, recruiting, training or travel; medicines; club memberships; etc.) | N/A | no | 5 |
| Primary Benefit to the University | Financial or tactical advantage provided to the University which is independently justifiable to the exclusion of simultaneous benefits provided to any other parties. Necessary for all Promotion and Development-related expenses. | N/A | N/A | 7 |
| Promotion and Development | Activities conducted to foster the advancement of University financial and civic responsibilities. All associated costs must be reviewed for reasonableness and prudence to avoid any actual or perceived abuse of University resources. | as appropriate | yes | 1 |
| Recruiting - Student or Employee | Activities and expenses related to seeking and securing new students or employees, including travel and reasonable hospitality expenses. Use appropriate recruiting subcodes | 4430-4439 Student. 4440-4449 Employee. | yes | 5 |

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| | (Mileage must use travel mileage subcodes.) Must be approved by an Authorized Official Function Representative. | | | |
| Training | Functions conducted to educate University employees or customers in achieving established program objectives of the University. Must have a written agenda, study materials and an identified presenter. Costs can never include alcoholic beverages. | 4510-4519 | yes | 3 |