

General Expenditure Questions (not all inclusive)	P.O. Requisition	P-Card	Reimbursement (minus taxes)	Foundation Payment Request	NOT ALLOWED	Notes (Taxes are not reimbursable)
Expenses of \$500 or more	X					
Memberships & Dues when applicable to duties and mission of University	*	X	*			
Any donation, political contribution or charitable contribution					N	
Tables for fund raising events (civic and community events) in which there is a clear benefit to the University (i.e., when such sponsorship would not be considered a true charitable contribution)						Requires Business Office Approval
Flowers or gifts for University employees or their immediate family; or for Donors / Supporters for any occasion				F	N	
Flowers purchased for University functions, events, or public areas	X	*	*			
Holiday Decorations for campus	X	*	*			Anything purchased must remain on campus and is property of UNA
Holiday Greeting cards for business associates, donors, or other supporters		X	*			UNA Print Shop is a good option
Holiday Parties				F	N	
University employee retirement reception	X	*	*			As approved by appropriate Dean or Executive Council member
Recognition / Appreciation gifts or awards to employees (including student workers) by departments					N	
Recognition/ Service Plaques, Pin, etc <i>ordered by Human Resources or the Appropriate Dean or Executive Council Member</i>	*	X				
Promotional Give Away Items purchased in bulk (Items reflecting UNA logo and colors & low in value such as: cups, t-shirts, pens, etc.)	X	*				Does not require record of recipients
Tokens of appreciation to employees for assisting the University with the evaluation of a program or other activity					N	
Tokens of appreciation (low cost items) to non-employees for assisting the University with the evaluation of a program or other activity	X	*				Does not require record of recipients
Prizes awarded to students for participation, events, or otherwise	X	*				Requires pre-approval in writing from Business Officer; Awarding party must provide details of each winner to include the signature of the student recipient and the student's identification number
Gift Cards, cash equivalent awards or prizes	Discuss with VPBFA Office					Per IRS Regulations, gift cards are taxable to the recipient and must be reported as income to the IRS. All cash and cash equivalents must be reported on a tax return.
Break Room Refrigerators, Microwave, Coffee Pot, Ice makers, etc	X	X	*			
Heaters, Fans, coffee, water, snacks, anything for personal time or consumption					N	

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Water, soft drinks, coffee and supplies for University offices that regularly entertain official guests to the University(e.g., President's Office, Provost Office, Advancement) for business development purposes	X	X	*			Business Office Approval
Furniture	X					Almost all purchases of office furniture must be purchased from the AL-state contract, a consortium contract, or be competitively bid. Check with Purchasing
Receptions/meals for outside groups or supporters of the University	X	X	*	*		Business Office Approval
Food for a meeting stretching across lunch hour that include only employees and that provide benefit to the University (should not be 2 or 3 people simply meeting for lunch)		X	*	*		allowable when it was required to hold a meeting over a meal period. The meeting may not begin or end with the meal (as dictated by the Ethics Law of Alabama). The full agenda and list of attendees must be approved by the budget owner and submitted with reimbursement request.
Business lunches that include non-employees that provide benefit to the University		X	*	*		
Refreshments for meetings involving outside individuals	X	X	*	*		
Refreshments during conferences or seminars	X	X	*	*		
Expenses related to a reception for the University, or a component of the University, for University fund raising purposes that included donors, alumni or other outside groups AND employees	X	X	*	*		
Refreshments for student gatherings	X	X	*	*		As long as students are not also employees
Alcoholic Beverages				F	N	

Exceptions may occur with approvals from either the University President or the Vice President of Business and Financial Affairs.

Note: This is only a Guide, it is not meant to be all inclusive or to address every situation. Refer to policies for more detail. Employees are expected to use good judgement and to understand policies; for questions, please contact the University Business Office.

Field Key Definition: X - Preferred method of payment * - Acceptable method of payment F - Foundation ONLY N - Not allowed from University Funds
