

| General Expenditure Questions<br>(not all inclusive)   | P.O. Requisition                 | P-Card | Reimbursement (minus taxes) | Foundation Payment Request | NOT ALLOWED | Notes<br>(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 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 <b>students</b> for participation, events, or otherwise  | X                                | *      |                             |                            |             | <b>Requires pre-approval in writing from Business Officer;</b> Awarding party must provide details of each winner to include the signature of the                       |
| Gift Cards, cash equivalent awards or prizes   | <b>Discuss with VPBFA Office</b> |        |                             |                            |             | 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           |   |

