



President's Council Guidelines & Protocols

Protocol/Guideline Title: Appropriate Expenditures		
Responsible Office: Office of the Vice President of Finance and Administrations		
Date Approved by President's Council: 12/19/2019		
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The following is not official university policy but rather a guideline used to facilitate the internal actions of the University or a particular unit within the University. Guidelines are not binding on the University and may be amended by the University at any time. A guideline, such as the one to follow, does not establish any contractual rights or obligations between the University and any individual

President's Council Guidelines & Protocols

Contents

Contents	2
Executive Summary	4
Related University Policies	4
Required Approvals	4
Training	5
Allowable Exceptions	6
Processing Expenditures	6
Purchases/Expenditures	6
Alcoholic Beverages	6
Appliances	7
Awards, Gifts, Giveaways, Prizes etc.	7
Child Care Expenses	8
Clothing	8
Donations	8
Emolument, Gratuity, Contribution, Loan, or Reward for Expenditure.....	8
Events—Faculty and Staff	8
Events—Student clubs and organizations designated by Student Life and Leadership and Campus Recreation.....	9
Flowers.....	9
Food	9
Gasoline/Fuel	10
Holiday Cards.....	10
Holiday Decorations	10
Laundry and Dry Cleaning.....	10
Loans	10
Magazine Subscriptions and Publications.....	11
Memberships.....	11
Personal Expenses.....	11
Political Contributions.....	12
Printing.....	12
Rental of Caps and Gowns	12
Sponsorships	12

**President's Council
Guidelines & Protocols**

Tickets..... 12

Travel 12

Vehicles..... 13

President's Council Guidelines & Protocols

Executive Summary

These guidelines specify the required approvals, available trainings, and types of expenditures that are appropriate for the University.

Related University Policies

UVU Policy 204 *Appropriateness of Expenditures*

UVU Policy 211 *Employee Appreciation and Recognition*

UVU Policy 241 *University Procurement*

UVU Policy 242 *Solicitation and Award of Procurement Contracts*

UVU Policy 243 *Small Purchases*

UVU Policy 244 *Requisitions and Purchase Orders*

UVU Policy 251 *Traveling on University Business*

UVU Policy 512 *Administration of Scholarships and Other Payments to Students*

Required Approvals

- 1) The responsible party or their designee will approve all requisitions for any amount tied to their index codes.
- 2) Additional approvals are required as outlined below (see "Purchases/Expenditures").
- 3) All expenditures for alcoholic beverages, awards, clothing, floral, food, holiday decorations, memberships, sponsorships, or tickets require executive approval.
- 4) All expenditures for annual socials and non-professional memberships require vice president approval.
- 5) Executives shall approve requisitions of \$25,000 and above.
- 6) Vice presidents shall approve requisitions of \$50,000 and above.
- 7) The President shall approve requisitions of \$250,000 and above.
- 8) The President's Council shall approve requisitions of \$500,000 and above.
- 9) The President shall obtain Board of Trustees' approval for all requisitions greater than \$1,000,000 and for any requisition that requires Board of Regents' or State approval.
- 10) The events center may issue settlement checks to sponsors or entertainers; the events center must maintain auditable documentation of the settlements.

President's Council Guidelines & Protocols

Training

Training	Provided By	Who Required For
Banner Training	Business Office	Required for all employees who require access to Banner
Travel Training	Provided by the Business Office	Required for all employees who travel, book travel, or approve travel
Wolverine Marketplace Training	Provided by the Procurement Office	Optional for employees involved in purchasing <ul style="list-style-type: none"> • Optional, online Wolverine Marketplace training in UVU Learn • Optional, quarterly (on average) live training sessions are held • Optional, 1:1, or department training as requested
General Purchasing Training	Provided by the Procurement Office	Optional for employees involved in purchasing <ul style="list-style-type: none"> • Optional, online Wolverine Marketplace training in UVU Learn • Optional, quarterly (on average) live training sessions are held • Optional, 1:1, or department training as requested
P-card Training	Provided by the P-card office	Required for any new cardholder or non-cardholding supervisor <ul style="list-style-type: none"> • Optional for those looking to reduce point total exceptions

President's Council Guidelines & Protocols

Allowable Exceptions

- 1) Student clubs and organizations designated by Student Life and Leadership and Campus Recreation that use agency funds generated by club dues, activities, or sponsorships are an exception to these guidelines in the following areas:
 - a) Donations to charity organizations are allowable.
 - b) Flowers will not require executive approval.
 - c) Food will not require executive approval.
 - d) Unmarked clothing items classified as event supplies used for purposes such as decorations, props, activity items, participation supplies, etc., or as costuming/uniform accessories will not require executive approval.
 - e) Holiday and other cards may be purchased for intra-campus use.

Processing Expenditures

Any expenditure external to UVU must be purchased in accordance with UVU Policy 204 *Appropriateness of Expenditures*, UVU Policy 241 *University Procurement*; UVU Policy 242 *Solicitation and Award of Procurement Contracts*; UVU Policy 243 *Small Purchases*; and UVU Policy 244 *Requisitions and Purchase Orders*.

- 1) Retainment and payment of non-university employees with specialized expertise are covered in UVU Policy 209 *Contracting with Non-college Employees*.
- 2) Reimbursement for travel is covered in UVU Policy 251 *Traveling on University Business*, UVU Policy 252 *International Travel for Students, Faculty, and Staff*, and UVU Policy 602 *Student-Athlete Travel and Attendance*; and guidelines on the Business Office website.
- 3) Personal reimbursements to an employee for an appropriate expenditure are allowed up to \$150. Personal reimbursements for expenditures above this amount are considered a purchasing violation and must be handled through the purchasing violation process.
- 4) Sales tax paid on transactions for personal reimbursements will not be reimbursed.
- 5) Gifts, prizes, and awards that are taxable for employees must be reported by using these procedures and by using a *Payroll Action Form (PAF)* in accordance with Human Resources/Payroll procedures. (See UVU Policy 211 *Employee Appreciation and Recognition [Gifts and Rewards]*.)

Purchases/Expenditures

Alcoholic Beverages

Allowable

- 1) Alcoholic beverages required to promote the University at events external to the campus must have executive approval prior to the purchase.

Prohibited

- 1) Serving of alcoholic beverages for events on campus or at campus facilities is not permitted.

President's Council Guidelines & Protocols

Appliances

Allowable

- 1) Microwave ovens, toasters, coffee makers, and refrigerators for departmental use in common areas are an appropriate expenditure.
- 2) Fans and ceramic space heaters are an appropriate expenditure.
- 3) Appliances that are used in, or in support of, educational and research programs are appropriate expenditures; for example, autoclaves or ice machines (see also "Equipment").

Prohibited

- 1) Hot plates and stoves are not appropriate departmental expenditures except for Dining Services and other appropriate departments/locations where food is served as a part of doing business (for example, the events center, Culinary Arts, Wee Care programs, Teacher Education Preschool).

Awards, Gifts, Giveaways, Prizes etc.

Allowable

- 1) Awards, prizes, gifts, or giveaways awarded to non-employees are appropriate with executive approval.
- 2) Gift cards and other cash equivalents purchased to be given to non-employees must have executive approval prior to the purchase, and the *Gift Card or Cash Equivalent Purchase Form* must be submitted to the Business Office.
- 3) Gift cards and other cash equivalents for employees as appreciation or recognition are appropriate only if part of a campus-wide initiative approved by Human Resources.
- 4) Awards, prizes, gifts, or giveaways with a value greater than \$600 must be reported to Accounts Payable in the Business Office.

Prohibited

- 1) Awards, prizes, gifts, or giveaways awarded to university employees by any university entity that are not in accordance with UVU Policy 211 *Employee Appreciation and Recognition* are prohibited.
- 2) Gift cards and other cash equivalents given to employees for appreciation or recognition are prohibited unless part of a campus-wide initiative approved by Human Resources.
- 3) Awards, prizes, gifts, or giveaways awarded in lieu of compensation for services rendered is prohibited. Focus groups/surveys, etc., do not qualify as services rendered to the University.
- 4) Awards, prizes, gifts, or giveaways awarded for lotteries, raffles, or games of chance that require participants to purchase items/tickets, or donate to a cause or the University are prohibited.
- 5) Scholarships given to students that are not coordinated through the Scholarship Office are prohibited. Scholarships are to be awarded and administered in accordance with UVU Policy 512 *Administration of Scholarships and Other Payments to Students*.

President's Council Guidelines & Protocols

Child Care Expenses

Prohibited

- 1) Childcare expenses are considered personal expenses and are not reimbursable.

Clothing

Allowable

- 1) Standardized uniforms required for work assignments are an appropriate expenditure and require executive approval (see UVU Policy 330 *Uniforms*).
- 2) Clothing and apparel provided to promote university student recruiting programs, marketing, and promotional events, and related to university business (for example, Bookstore, Dining Service, Perspective Student Services, etc.) is an appropriate expenditure and requires executive approval.

Prohibited

- 1) Personal clothing is considered a personal expense and reimbursement is not appropriate (see “Laundry and Dry Cleaning”).

Donations

Prohibited

- 1) Donations to a charitable or non-charitable organization made by university entities other than student clubs and organizations designated by Student Life and Leadership and Campus Recreation are prohibited.

Emolument, Gratuity, Contribution, Loan, or Reward for Expenditure

Prohibited

- 1) Expenditures of institutional funds by university employees related to a promise to provide or in receipt of an emolument, gratuity, contribution, loan, or reward, for an employee's own use or benefit or for the use or benefit of any other person or organization is not appropriate.

Events—Faculty and Staff

Allowable

- 1) Because the University recognizes the benefits of events where employee morale is strengthened, the cost of one faculty or staff social per year per organizational unit may be paid from university funds as approved by the appropriate vice president. Such costs may include rentals, food, entertainment, and decorations.
- 2) Retirement and going-away receptions may be held for an employee leaving the University and are an appropriate expenditure.

Prohibited

- 1) Other receptions such as baby showers, wedding showers, birthday parties, or similar types of activities are not related to university business. These expenditures are considered to be of a personal nature and are prohibited.
- 2) Going-away receptions, parties, luncheons, or dinners held for employees transferring to another college, department, or unit within the University are not an appropriate use of funds, regardless of the fund source.

President's Council Guidelines & Protocols

Events—Student clubs and organizations designated by Student Life and Leadership and Campus Recreation

Allowable

- 1) Events must be aligned with the mission and purpose of the designated student club or group funding the event.
- 2) The following are appropriate expenditures for a designated student club or group events:
 - a) Event supplies that are disposable after one time use or are to be inventoried and stored in a department facility such as disposable table cloths, centerpieces, decorations, etc.
 - b) Party favor type items that will be distributed to attendees such as leis, bead necklaces, whistles, stamps, stickers, unbranded keychains, silly putty, ornaments, finger traps, balls, fans, etc.

Flowers

Allowable

- 1) Flowers are defined as bouquets, planters, floral arrangements, and include balloons, cookies, and stuffed animals. Flowers are an appropriate expenditure with executive approval.

Prohibited

- 1) Flower expenditures for office use, personal office/work areas, holidays, non-university business, and other special occasions (for example, weddings, baby showers, Secretary's Day, Valentine's Day, Bosses' Day) are considered personal expense items and are not an appropriate use of funds.

Food

Allowable

- 1) University business meetings and university-sponsored employee events (including employee achievement awards programs, student academic/athletic awards programs, and faculty/staff academic awards programs) where food or meals are provided in the course of doing business is an appropriate use of funds if limited to appropriate university faculty, staff, and students for a university business meeting or university-sponsored event, and the expenditure receives executive approval prior to the event.
- 2) Entertainment/hosting events where business meals, light refreshments, or entertainment are purchased or provided for donors and other non-university employees are appropriate expenditures from university funds under the following conditions if:
 - a) Guests are hosted as a result of their services or contributions or their probable services or contribution to the University; and/or
 - b) The activities contribute to or result from a university-related business activity.

Prohibited

- 1) Refreshments and other low-cost food items are not appropriate expenses for personal offices or non-public areas.
- 2) Refreshments or stocking of faculty/staff break areas is not an appropriate use of funds. This includes items such as coffee and coffee filters.

President's Council Guidelines & Protocols

Gasoline/Fuel

Allowable

- 1) Fleet cars (university vehicles) should be fueled using the assigned Gas-card. If unable to find a Gas-card dealer, the driver may purchase fuel and be reimbursed through the personal reimbursement process.
- 2) Fuel may be purchased for rental cars and is an appropriate reimbursement. If used for travel, the fuel should be claimed with travel expenses.

Prohibited

- 1) Gasoline/fuel expenses for private vehicles are included in the mileage reimbursement when a private vehicle is used for university business and are not appropriate reimbursable expenses.

Holiday Cards

Allowable

- 1) Holiday and other cards (for example, Christmas) may be purchased for an external audience when considered part of the University's development or advancement strategy.

Prohibited

- 1) Holiday cards for intra-campus (on-campus) use within the organizational unit are not appropriate expenses.

Holiday Decorations

Allowable

- 1) Reasonable holiday decorations used for areas open to the general public are appropriate expenses from university funds and require executive approval (for example, Dining Services, Bookstore, Library, the events center, Institutional Residence, organizational unit reception areas).

Prohibited

- 1) University expenditures for holiday decorations in personal offices, work areas, etc., that are not normally open to the general public are not an appropriate expense.

Laundry and Dry Cleaning

Allowable

- 1) Laundry/dry cleaning of team uniforms or costumes is an appropriate expense.

Prohibited

- 1) Personal laundry/dry cleaning is considered a personal expense and not reimbursable. (Travel exceptions may apply.)

Loans

Allowable

- 1) Loans to students are appropriate only when issued through the department of Financial Aid and Scholarships. (See UVU Policy 512 *Administration of Scholarships and Other Payments to Students.*)

Prohibited

- 1) Loans to university employees and organizations administered by the University or school are not appropriate, regardless of the fund source.

President's Council Guidelines & Protocols

Magazine Subscriptions and Publications

Allowable

- 1) Subscriptions for departments for magazines, trade journals, and reading materials are an appropriate expenditure.

Prohibited

- 1) Personal subscriptions to magazines, trade journal, and reading materials that are not related to university business are considered personal in nature and are not reimbursable, regardless of fund source.

Memberships

Allowable

- 1) Employee certifications and professional licensing relevant to the employee's position is an appropriate expense with executive approval.
- 2) Memberships in professional/service organizations related to university business are an appropriate expense with executive approval.
- 3) Memberships and dues in nonprofessional organizations such as country clubs (for example, golf, tennis, airline clubs, and others) must be related to university business and are appropriate from non-appropriated funds, if available, and must be approved by the appropriate vice president.

Prohibited

- 1) Memberships for which the University has a corporate membership are prohibited (for example: Costco and Amazon).

Personal Expenses

Prohibited

- 1) The use of university funds for personal expenses or expenditures is prohibited. Personal expenses include, but are not limited to:
 - a) Corporate and or personal charge cards annual fees, delinquency assessments, penalties, and other associated expenditures;
 - b) Childcare expenses;
 - c) Personal clothing;
 - d) Personal laundry/dry cleaning;
 - e) Personal magazine or newspaper subscriptions;
 - f) Tickets and entry fees for personal entertainment; and
 - g) Travel expenses related to personal or vacation days.

President's Council Guidelines & Protocols

Political Contributions

Prohibited

- 1) Political contributions are prohibited from university funds and are not reimbursable.

Printing

Allowable

It is recommended that all printing should be coordinated through UVU Printing Services. If the cost is below \$500, the use of external vendors is allowed. If the cost is \$500 or more, UVU Printing Services must give written approval for the print job to be outsourced beforehand.

Rental of Caps and Gowns

Allowable

- 1) Rental of caps and gowns for university faculty/staff who participate in a university commencement ceremony is an appropriate expense.

Sponsorships

Allowable

- 1) UVU sponsorship of or marketing with charitable and non-charitable organizations is appropriate with executive approval and approval from University Relations.
- 2) Charitable events participation such as University and Foundation fundraisers is appropriate if it is one of the major marketing/fundraiser sponsorships of the University as designated by the President: for example, Scholarship Ball, Alumni Golf Tournament, Wolverine Golf Tournament and must have executive approval.

Tickets

Allowable

- 1) For a bona fide university business purpose, tickets or entry fees to entertainment events, such as theaters, golf courses, sporting events, non-university sponsored events, or other functions, are appropriate with executive approval.

Travel

Allowable

- 1) UVU business travel between UVU campuses is a reimbursable expenditure.
- 2) For allowable reimbursement of in-state and out-of-state travel, please see UVU Policy 251 *Traveling on University Business*, UVU Policy 252 *International Travel for Students, Faculty, and Staff*, UVU Policy 602 *Student-Athlete Travel and Attendance*, and guidelines on the Finance and Business Services web site.

Prohibited

- 1) Reimbursement between home and the University is not an allowable expenditure.
- 2) Entertainment expenses (for example, airline headsets, movies, sporting events) for the employee while traveling are considered personal expenditures and are not reimbursable.
- 3) Expenses related to vacation or personal days taken before, during, or after an official university business trip are considered to be personal and not appropriate for reimbursement, regardless of

President's Council Guidelines & Protocols

fund source.

Vehicles

Allowable

- 1) Purchase of campus vehicles must be coordinated through UVU Fleet Operations and must be approved by the Vice President of Finance and Administration.
- 2) Fees charged to park a university-owned vehicle are an acceptable expense.
- 3) Fees charged to park a personal vehicle while on university business are an acceptable expense.

Prohibited

- 1) Personal vehicle towing, traffic/parking tickets, and other related fines are not reimbursable, regardless of the fund source.
- 2) Towing and traffic/parking tickets while driving a university vehicle shall be paid by the driver and are not reimbursable.
- 3) Direct charge to departments for motor vehicle tickets and fines assessed to university-owned vehicles may be appropriate from university funds only if they cannot identify or collect from the person who was driving the vehicle when the violation occurred and must have executive approval.
- 4) Repairs, maintenance, or insurance on personal cars used for university business is included in the mileage reimbursement and are not reimbursable, regardless of fund source.

GUIDELINE HISTORY		
June 28, 2018	First Created and Approved	President's Council
August 09, 2018	Guideline revision approved to increase expenditure approval guidelines based on comparative thresholds from other USHE institutions.	President's Council
December 19, 2020	Guideline updated.	President's Council