

University of Georgia Foundation Expenditure Matrix , June 25, 2018

Policy Statement:

Per Foundation policy, University units should process financial transactions through UGA for all expenditures covered under University System of Georgia (USG) rules and regulations. Application should be made to the Foundation for expenditures that are not covered or not allowable by USG rules and regulations.

Use of this Matrix:

While the Foundation may provide funding for all of the allowable expenditures listed below, this matrix outlines what entity should be used to process a particular type of expenditure. If the **UGA** box is marked, the appropriate UGA system should be used. Examples of UGA systems include:

- UGAmart for requisitions and purchase orders
- UGA Payment (check) Requests
- UGA Legal for contracts
- UGA Expense for travel and employee reimbursements

If the **UGAF** box is marked, the expenditure is not covered under USG rules and regulation and the request should be submitted directly to the Foundation. If the "**not allowable**" box is marked, the expenditure is not allowable by either UGA/USG or the Foundation.

	UGA	UGAF	not allowable
1. Employee and non-employee direct bill travel expenses and travel expense reimbursements	X		
2. Reimbursement for meals for multiple UGA employees only, while on travel (Note 1)			X
3. Remimbursement for meals for recruiting and student events.	X		
4. All other reimbursement for meals for both UGA employees and non-employees while on travel (Note 2)		X	
5. Cash travel advances		X	
6. Reimbursement of meals for UGA employees only, while not on travel			X
7. Reimbursement of meals for both UGA employees and non-employees while not on travel (Note 3)		X	
8. Group meals in support of employee-only required business meetings lasting 4 or more hours (Note 4)	X		
9. Group meals in support of employee-only required business meetings lasting less than 4 hours (Note 5)		X	
10. Group meals related to fund raising and/or donor cultivation events including UGA Alumni Association events		X	
11. Contracts in support of fund raising and/or donor cultivation events including UGA Alumni Association events (Note 6)		X	
12. All other contracts	X		
13. Honorariums (non-employees only)	X		
14. All payroll actions including employee awards (Note 7)	T	B D	
15. Employee gifts in recognition of years of service and/or retirement	T	B D	
16. All other employee gifts (Note 8)			X
17. Diplomas and other items of recognition to students upon graduation	X		
18. Gifts in recognition of non-employees (donors, trustees)		X	
19. Gift cards for research participants (including employees) for participation in sponsored research activities	X		
20. Gift cards for students (including student employees) for participation in student surveys or activities	X		
21. Gift cards as form of payment for incentives, awards, door prizes, compensation or gifts, including retirements			X
22. Alcohol		X	
23. Flowers to employees upon death of immediate family member		X	
24. Flowers to non-employees (donors, trustees)		X	
25. Anything IT related (hardware, software, services)	X		
26. Purchases of non-IT related materials, supplies and equipment	X		
27. Expenditures in support of UGAF Board of Trustees meetings		X	
28. Entertainment expenses for officially sanctioned student activity events	X		
29. Entertainment expenses relating to the Performing Arts Center	X		
30. Entertainment expenses related to fund-raising and/or donor cultivation and UGA Alumni Association events (9)		X	

Notes:

1. Each employee should submit his or her own reimbursment for meals while on travel as a per diem through UGA.
2. Employee must not request a per diem allowance for any meals submitted to Foundation for reimbursement. Business purpose of the meal must be clearly documented in check request to Foundation and include itemized receipt and list of all employees and names and business relationship of all non-employees for whom reimbursement is requested. All remaining travel expenses should be submitted through UGA.
3. Business purpose of the meal must be clearly documented in check request to Foundation and include itemized receipt and list of all employees and names and business relationship of all non-employees for whom reimbursement is requested.
4. See UGA Finance & Administration policy for Food and Business Related Entertainment Expenses, Section 4.1.
5. Business purpose of meal must be clearly documented in check request to Foundation and include list of attendees and itemized receipt.
6. Since UGA has previously negotiated contract terms with the Classic Center, all proposed contracts with the Classic Center should be submitted to UGA. All other contracts in support of fund raising and/or donor cultivation should be submitted to the Foundation.
7. See USG Incentive Compensation and Reward Policy in the USG Human Resources Administrative Practice Manual under Classification, Compensation and Payroll.
8. Gifts may be given to groups of employees to show appreciation for their participation as part of a team, department or Institute event. Gifts of this nature are typically one of a number of identical items, (t-shirts, scarves, UGA spirit memorabilia, etc.) Gifts in this category should be de minimis, not occur frequently, and should not exceed \$50. These expenditures request should be submitted directly to the Foundation.
9. Examples of entertainment expenditures include payments for bands and tickets to sporting events.