

# UAB Expenditure Guidelines

*Reference created for GSG and Recognized Student Organizations*

The following guidelines pertain to 2 types of student groups; examples of each follow:

**Student Government Organizations:** consist of elected officers and representatives of several departments, programs, and schools; are considered an elected entity of the student body population (example—GSG)

**Recognized Student Organizations:** groups of students with similar interests (social, professional, educational, etc.) who hold meetings and events primarily for the benefit of their membership; are considered special interest clubs (example—All Other Grad Student Groups)

- **No student or employee may place UAB in a contractual obligation or credit arrangement (see page 4 for situations where a contract must be routed)**
- **Events at which the primary attendees are students typically do not require the UAB Event Approval Form; if in doubt, please ask for clarification from the Graduate School Dean's Office**
- **All student groups must follow UAB guidelines when placing an order or making a purchase**
  - **No Purchases should be made with personal funds. Please try and have vendors invoice all orders.**
  - **Orders placed without following the UAB guidelines will be the responsibility of the student and will not be reimbursed**

## Meals and Refreshments:

- UAB may pay for meals and refreshments “incidental to a meeting” that are served during the formal meeting process
- **Documentation should include the date, time, place of meeting, a list of attendees, and the UAB purpose of the meeting, as well as an itemized list of food, beverages, and supplies purchased**
- Alcoholic beverages are **never** reimbursed or paid for by UAB
- If participants leave the meeting to go out to a restaurant for a meal, the presumption will be that the purpose was to eat rather than conduct UAB business
- For catering services, documentation should include a full menu with beverages clearly listed to ensure that no alcoholic beverages are included in the reimbursement request

## Payment Requests:

- In accordance with UAB Policy, **no checks will be issued in advance unless required by contractual obligation** (e.g., venue rental deposit)
- Contracts and invoices for services or supplies **must itemize all costs** in sufficient detail to facilitate classification of the expense and control of unallowable costs
- Please include the method of payment (e.g. a copy of the credit card used to make the purchase)

- Payment requests made to an **individual** (guest speaker, consultant, etc.) through Accounts Payable should include a **pre-approved** Personal Service Form, a W-9 tax form, and an invoice; in addition, a signed contract may be required if the payment is greater than \$2,500; UAB employees are limited to certain independent contractor classifications; seek clarification before making any agreements
- In the event a vendor needs to be added to the Oracle system, it is the responsibility of the GSG or Student Organization Treasurer to provide the Grad School office with the appropriate information for the vendor to be added into the Oracle system (i.e. a vendor must complete a W-9 tax form)

### **Use of Purchase Orders:**

#### *Use a Purchase Order:*

- When the vendor or the vendor's billing department, is out of state
- When expenses need to be encumbered (earmarked) past the end of the fiscal year
- With certain local vendors under contract
- When the expense is for normal planned purchases
- **PO Requisitions should include an itemized estimate, quote, or other documentation listing items to be purchased, cost, vendor, and purpose of purchase. Purchase Order requests do not require an actual invoice**
- It can take **5 business days or more** to obtain a PO#

### **Memberships:**

The justification of UAB's payment of dues and membership fees is that the organization provides services related to the duties and responsibilities of the individual at UAB.

Expenditures from UAB funds are subject to the general criteria established by the State Examiners, which are:

- Except as noted above, dues cannot be paid for membership in civic organizations. *Examples include Rotary, Chamber of Commerce, and Kiwanis*
- Dues cannot be paid for membership in political or religious organizations. *Examples Include The Republican Party and the Methodist Church*
- Dues cannot be paid for memberships in honor societies, alumni societies, or athletic support organizations
- Memberships in professional organizations are generally considered acceptable if the expenditure can be justified on the basis that the organization provides services which help the individual member fulfill his/her current responsibilities as an employee/student of UAB. For example, the expenditure might be justified in terms of the continuing education benefits derived from the membership.

### **Awards/Gifts:**

Public monies cannot be expended for the personal benefit of an individual. Examples of "individual" include: employees, retirees, students, recruits, lecturers. Therefore, purchases of a personal nature cannot be reimbursed or paid by UAB.

Examples of purchases of "a personal nature" include: the framing of a diploma or professional license, a briefcase for an individual, an award banquet or reception for an employee or retiree, greeting cards or gifts

(holiday, birthday, sympathy, get well, retirement, personal cell phones, computers and books, etc.), flowers, a personal trophy, a personal plaque, or a gift awarded to an individual.

The following items are **not** considered gifts:

- An item that costs \$25 or less and:
  - a. Has the UAB logo clearly and permanently imprinted on the item, and
  - b. Is one of a number of identical items you widely distribute (50+)Examples include pens, desk sets, and plastic bags and cases.

### **Guest Speakers:**

Travel and other expenditures for guest speakers should be arranged through the Graduate School office (via Dylan Pugh). Hotels and flights can be paid directly by UAB prior to arrival. Expenses incurred while a speaker is at UAB can be reimbursed using the Guest Speaker Travel Template. Guidelines and additional information can be found at:

<http://uabfinancial.infomedia.com/content.asp?id=208885>

### **List of Vendors:**

*(Vendors who have been used in the past and invoiced)*

**Food:** Domino's, Newk's, Taziki's, Which-Wich, Sitar Indian Café, Roly Poly, Rocky's Pizza, Nothing But Noodles, Mellow Mushroom, Moe's, Jimmy John's, Giuseppe's Café, Firehouse Subs, Dreamland BBQ, Char House Catering, Urban Cookhouse, B&A Warehouse, Full Moon BBQ, Taj India, Subway, University Taco & Burritos, Savoie Catering, Panera Bread, Momma Goldberg's Deli, Steel City Pops, Firehouse Subs, and Babalu Tacos and Tapas

**Printing and other services:** Ebsco Creative Concepts, Minuteman Press, Aabco Rents, Birmingham Promotion Solutions, Vestavia Bowl, John Michael Strawn (Photographer), Flair Accessories (Alta Mosely), and Bubble Sports Rentals

### **Contracts:**

**The following guide should be used to assist in determining when a formal contract is required** *(note that contracts should be routed prior to event):*

- **Advertising/Advertisements-** regardless of the amount a contract is required
- **Supplies-** Any agreement equal to or in excess of \$15,000 annually
- **Facility/Space Rental-** Any off campus facility/space rental requires a contract regardless of the amount

**Note:** Any agreement or quote provided by an outside party requiring/including any of the following must be routed through the University Contract office regardless of the dollar value.

- A Signature
- Terms and Conditions
- Pre-Payment, Deposit, or Down Payment

### **Branding/Logo:**

In May 2018, guidelines for purchasing items containing the UAB logo was restricted to 4 approved vendors. The list of approved vendors and the process for seeking approval for using the UAB logo can be found at: <http://www.uab.edu/ur/licensing/how-to-order-promotional-items>