

Funds that may be used for gifts, prizes, and awards: Designated Funds (except course fees), Auxiliary Funds (except mandatory fees), and funds that can be used for discretionary purposes. No Appropriated Funds (E&G). Restricted grant funds only if specifically allowed by the granting agency.

EXPENSE TYPE	CASH		NON-CASH	
	EMPLOYEE	NON-EMPLOYEE	EMPLOYEE	NON-EMPLOYEE
Gifts	Cash, gift cards, or gift certificates not allowed for any reason.	Cash not allowed. Gift cards, gift certificates, or tangible commodities allowed for a valid business reason . Value > \$100 must be reported to the controller's office for tax purposes. Any honoraria to public officials must be discussed with general counsel in advance.	Personal gifts (e.g., birthday, wedding, retirement, get well, funeral) not allowed except by president and board offices. Gifts allowed only for valid business reason and if approved in advance by president, vice president, dean, or board office. Value >\$100 must be approved by president, vice president, or board office. Marketing and promotional items bearing SFA name or logo are not considered gifts if value ≤\$100, or larger value if approved by president or vice president. See Guidelines for Expenditures from University Funds for limitations on purchases of clothing. Discretionary funds only for all of the above purchases. Value > \$100 must be reported to controller's office for tax purposes. Plants and flowers sent as gesture of sympathy or support are not gifts if have a valid business purpose .	Allowed for a valid business reason . Value >\$100 must be reported to the controller's office for tax purposes. Development gifts to individuals to promote development interests and alumni relations, and institutional gifts to visitors cannot exceed \$100 unless approved by president. Marketing and promotional items with SFA logo are not considered gifts when ≤\$100. Gifts to public officials must be ≤\$100 and not provided in exchange for decision, opinion, recommendation, vote, or other exercise of discretion. Any exception on gift limit to public officials must be approved in advance by general counsel. Plants and flowers sent as gesture of sympathy or support are not gifts if have a valid business purpose .

EXPENSE TYPE	CASH		NON-CASH	
	EMPLOYEE	NON-EMPLOYEE	EMPLOYEE	NON-EMPLOYEE
Prizes and Awards (without the purchase of ticket or chance)	Cash awards allowed for meritorious performance or other reasons connected with employment, but ONLY as part of an established campus-wide program or a program within a college approved by the dean and the provost. Must be paid through payroll and submitted on a stipend authorization form (gift certificates or gift cards not allowed). Prize or award of any amount allowed when individual's employment is incidental to the basis on which it is given (e.g., door prize, essay-writing contest). Value > \$100 must be reported to the controller's office for tax purposes.	Cash, gift cards, or gift certificates allowed. Must be for a valid business reason which may include a contest, door prize, etc. Monetary prizes and awards must be processed using online purchase requisition system and substitute Form W-9 must be submitted to accounts payable department. Value > \$100 must be reported to the controller's office for tax purposes.	Value ≤\$100 allowed for meritorious performance or other reasons connected with employment, EXCEPT length of service. Length of service awards valued <\$400/year per employee are allowed, but may only be administered by the Department of Human Resources (HR) or in a ceremony approved by HR and the appropriate vice president. Prize or award of any amount allowed when individual's employment is incidental to the basis on which it is given (e.g., door prize, essay-writing contest). Value >\$100 must be reported to the controller's office for tax purposes.	Allowed for a valid business reason which may include a contest, door prize, etc. Value >\$100 must be reported to the controller's office for tax purposes.

Non-Resident Aliens - Gifts, Prizes and Awards

Must contact controller's office before making gifts, prizes, or awards of any value to person who is not US citizen or legal permanent resident.