Frequently Asked Questions - Foundation Expense Guidelines

**Student support**

Q: Can cash payments be made directly to students by the Foundation?
A: No. All student awards and compensation must be processed through the University, which may be reimbursed by foundation accounts (See page 2 of Foundation Expense Control Guidelines).

Q: Are expenses for non-cash gifts, prizes and awards for student recognition allowable?
A: Yes. However, these expenses should be approved in advance by the Foundation Advisory Committee or University President (See page 2 of Foundation Expense Control Guidelines).

Q: Can expenses for student travel be paid directly by the Foundation?
A: No. All student travel expenses must be processed through the University, which may be reimbursed by foundation accounts (see page 2 of Foundation Expense Control Guidelines, line 1 of Foundation Expense Matrix and BPM 19.9 Non-Employee Travel). This includes meals paid by University employees for students while on travel.

Q: Can food or meals for students not on travel be paid directly by the Foundation?
A: No. Food for student events should be processed through the University, which may be reimbursed by foundation accounts (see page 2 of Foundation Expense Control Guidelines, line 3 of Foundation Expense Matrix and BPM 19.8.1 Food for Students).

**Employee support**

Q: Can payments for services or recognition be made directly to employees by the Foundation?
A: No. All employee awards and compensation must be processed through the University, which may be reimbursed by foundation accounts (see page 3 of Foundation Expense Control Guidelines).

Q: Are expenses for employee clothing allowable?
A: Yes. However, these expenses must be processed through the University, which may be reimbursed by foundation accounts (See page 3 of Foundation Expense Control Guidelines and BPM 5.3.17.1.1 Gifts, Prizes and Awards).

Q: Can expenses for employee travel be paid directly by the Foundation?
A: No. All employee travel expenses must be processed through the University, which may be reimbursed by foundation accounts (see page 4 of Foundation Expense Control Guidelines, line 1 of Foundation Expense Matrix and BPM 4.0 Travel).

Q: Can food or meals for employees only, while not on travel be paid directly by the Foundation?
A: No. Meals for University employees only while not on travel is not allowed (See line 6 of Foundation Expense Matrix).

Q: Can expenses for employee only group meals be paid directly by the Foundation?
A: No. Employee group meals must be processed through the University, which may be reimbursed by foundation accounts (See page 4 of Foundation Expense Control Guidelines, line 8 of Foundation Expense Matrix and BPM 19.7.1 Employee Group Meals).

Q: Can expenses for employee meals during a scheduled interview with a candidate be paid directly by the Foundation?
A: Yes. Meals may be provided in connection with the search processes provided the meal is a part of the scheduled interview. Only one meal is allowed per schedule interview (see page 4 of Foundation Expense Control Guidelines).

Q: Can expenses for holiday parties, end of year celebrations, etc. for employees be paid directly by the Foundation?
A: No. These expenses are not allowed and cannot be funded with foundation accounts.

Q: Can expenses for employee professional development activities be directly paid by the Foundation?
A: No. These expenses must be processed through the University, which may be reimbursed by foundation accounts (See page 4 of Foundation Expense Control Guidelines and line 14 of Foundation Expense Matrix).
Q: Are expenses for employee professional membership and dues allowable?
A: Yes. Membership dues that are social in nature and are deemed taxable by the IRS must be processed through the University, which may be reimbursed by foundation accounts. Membership dues that are to civic organizations and are not deemed taxable, can be paid directly by the foundation. (See page 4 of Foundation Expense Control Guidelines and line 14 of Foundation Expense Matrix).

Q: Are farewell/retirement receptions expenses allowed?
A: Yes. However, these expenses should be approved in advance by the Foundation Advisory Committee (See page 7 of Expense Control Guidelines).

Q: Can expenses for employee gifts in recognition of years of service or retirement by paid directly by the Foundation?
A: No. These expenses must be processed through the University, which may be reimbursed by foundation accounts (See line 15 of Foundation Expense Matrix and BPM 5.3.17.1.2).

Q: Are expenses for daily coffee, water, snacks allowable with Foundation funds?
A: No. Items for personal consumption for every day use is not allowed (See page 5 of Expense Control Guidelines).

University Business and External support

Q: Are meals involving individuals external to the University allowed?
A: Yes. There must be a University business or donor relationship with the external individuals. The suggested limit on meals and alcohol is $100 per person (See page 5 of Foundation Expense Control Guidelines).

Q: Are donor or potential donor gifts allowed?
A: Yes. Non-cash gifts are allowed if they are personal in nature and the cost is insubstantial. This includes plaques, flowers, holiday cards, etc. (See page 6 of Foundation Expense Control Guidelines).

Q: Are third-party payments that require service contracts or signed agreements allowable?
A: Yes. If these contracts are not with the University, they must be reviewed by the University's Legal Affairs Department (See page 6 of Foundation Expense Control Guidelines).