

UNIVERSITY OF KENTUCKY
Discretionary Expenditure Policy
March 9, 2007

Category	Transaction Type	Non-Discretionary Funds	Discretionary Funds	Minimum Levels of Responsibility*	Special Comments	UK Business Procedures Reference
ALCOHOL	Alcoholic Beverages	No	Yes	Provost/Exec Vice President	Not permitted on non-discretionary funds for any function	B-3-2-2
AWARDS	Employee Awards / Incentive Programs	Yes	Yes	Dean/CC President/ Administrative Officer	Must be part of an Employee Award/Incentive Program approved by the President. Any other individual employee recognition mementos not to exceed \$50 in value.	E-7-12
	Student Awards	Yes	Yes	Dean/CC President/ Administrative Officer IF AWARD <\$500 Provost/Exec Vice President IF AWARD >\$500	Must be part of a Student Award Program approved by the President. Any other recognition mementos no to exceed \$50 in value.	E-7-11
CARDS	Holiday/Greeting Cards	No	Yes	Provost/Exec Vice President		B-3-2-2
CONTRIBUTIONS	Cash Donations	No	No		Not allowed from any funds (See Gifts - Memorial)	
DUES	Institutional	Yes	Yes	Dean/CC President/ Administrative Officer	Membership must be in the name of the University of Kentucky and not an individual.	B-3-2-2
	Individual Membership to:					
	* Civic, Service, Private Club	No	No		Not allowed from any funds. This includes memberships to Boone Center and Spindletop.	
	* Professional Organizations	No	Yes	Dean/CC President/ Administrative Officer	May be paid from endowment funds for faculty members holding endowed chair positions	
* Professional Licenses	No	Yes	Provost/Exec Vice President	May be paid from endowment funds for faculty members holding endowed chair positions		
ENTERTAINMENT CONTRACTS		Yes	Yes	Dean/CC President/ Administrative Officer	Valid contract required	B-4

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FLOWERS	Classroom Purposes	Yes	Yes	Dean/CC President/ Administrative Officer		B-3-2-2
	Congratulatory	No	No		Not allowed from any funds	
	Funeral/Illness: * Employee & Immediate Family (As defined in HR Policy 84.1.1.1)	No	Yes	Dean/CC President/ Administrative Officer	For funerals, monetary gifts, in lieu of flowers, not to exceed \$50 may be made to family-designated charities or memorial funds.	
	* Friends/Donors	No	Yes	Dean/CC President/ Administrative Officer		
	Administrative Professionals Day	No	No		Not allowed from any funds	
GIFTS	Employees: * Appreciation	No	No		Not allowed from any funds	B-3-2-2
	* Memorial	No	Yes	Dean/CC President Administrative Officer	For funerals, monetary gifts, in lieu of flowers, not to exceed \$50 may be made to family-designated charities or memorial funds.	B-3-2-2
	* Retirement	Yes	Yes	Dean/CC President/ Administrative Officer	Must be official retirement from the University as defined in AR II-1.6-1 and AR II-1.6-2. Limit of \$150 - Cash or cash equivalent gifts are not allowed.	B-3-2-2
	* Special Occasions	No	No		Not allowed from any funds	B-3-2-2
	* Sporting Event Tickets	No	No		Not allowed from any funds - refer to sporting event tickets for Friends and Donors.	B-3-2-2
	Friends/Donors: * Appreciation	No	Yes	Provost/Exec Vice President		B-3-2-2
	* Memorial	No	Yes	Provost/Exec Vice President	For funerals, monetary gifts in lieu of flowers not to exceed \$50 may be made to family-designated charities or memorial funds.	B-3-2-2
	* Special Occasions	No	Yes	Provost/Exec Vice President		B-3-2-2
	* Sporting Event Tickets	No	Yes	President	Single tickets only. May include employee ticket in role of host of friend or donor. Season tickets are not allowed from any funds.	B-3-2-2

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GUEST EXPENSES		Yes	Yes	Dean/CC President/ Administrative Officer	Pay from actual receipts. Can not be employee, prospective employee, student or relative of employee or student.	B-3-2-3
MEALS	Employee Meals:					
	* Department Social Activity	No	Yes	Dean/CC President/ Administrative Officer		B-3-2-7
	* Entertaining Official Guests	Yes	Yes	Dean/CC President/ Administrative Officer	Care must be exercised in ratio of employees to guests	B-3-2-7
	* Faculty Orientations/Receptions	Yes	Yes	Dean/CC President/ Administrative Officer		B-3-2-7
	* On Campus Working Meals (Unplanned luncheon)	Yes	Yes	Provost/Exec Vice President	On campus working meals charged to sponsored projects (ledger 4 accounts) may be approved at the Dean/ CC President/Administrative Officer level.	B-3-2-7
	* Planning/Administrative Meetings (Planned luncheon)	Yes(1)	Yes	Dean/CC President/ Administrative Officer	(1) Advance Approval of Provost/Exec Vice President required	B-3-2-7
	* Recruitment (Prospective Employee)	Yes	Yes	Dean/CC President/ Administrative Officer		E-7-9
	* Retirement Dinners	No	Yes	Dean/CC President/ Administrative Officer	Must be official retirement from the University as defined in AR II-1.6-1 and AR II-1.6-2.	B-3-2-7
	Employee Spouse Meals					
	* Entertaining Official Guests	No	Yes	Dean/CC President/ Administrative Officer		B-3-2-7
* Faculty Orientations/Receptions	No	Yes	Dean/CC President/ Administrative Officer	Spouses may also be included in Public Relations Activities and other events.	B-3-2-7	
* Recruitment (Prospective Employee)	No	Yes	Dean/CC President/ Administrative Officer		E-7-9	

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OFFICE DECORATIONS - NON-PUBLIC AREAS		No	Yes	Dean/CC President/ Administrative Officer	Includes but is not limited to aquariums, flowers, pictures, plants, holiday decorations.	B-3-2-2
PUBLIC RELATIONS	Fund Raising Activities, Alumni Activities	No	Yes	Dean/CC President/ Administrative Officer	May also be paid from restricted gift account. Includes employee meals, refreshments, travel, entertainment, flowers	B-3-2-2
	Dinners/Admissions Charges	No	Yes	Provost/Exec Vice President	External non-profit organizations - may include spouses. Focus is not on meal but in support of the organization.	
RECRUITMENT EXPENSES		Yes	Yes	Dean/CC President/ Administrative Officer	Refer to Business Procedures Manual for details of allowable expenses.	E-7-9
REFRESHMENTS FOR DEPARTMENT USE		No	Yes	Dean/CC President/ Administrative Officer	Includes bottled water, coffee, soda, etc.	B-3-2-2
RELOCATION EXPENSES		Yes	Yes	Provost/Exec Vice President		E-7-8
STUDENT ACTIVITIES AND EXPENSES	Orientations and Receptions, Department Graduations	Yes	Yes	Dean/CC President/ Administrative Officer	Includes employees meals, refreshments, travel, flowers, entertainment (musicians, speakers).	B-3-2-7
	Travel	Yes	Yes	Dean/CC President/ Administrative Officer	Reimbursement from actual receipts.	
	Grant-in-Aid, Scholarships, Refunds	Yes	Yes	Dean/CC President/ Administrative Officer		
UNIVERSITY, COLLEGE OR DEPARTMENT ACTIVITIES	Community Related Programs, Seminars, Workshops, Conferences and Continuing Education Courses	Yes	Yes	Dean/CC President/ Administrative Officer	University Sponsored self-supporting event where majority of participants are not University employees. Expenses may include meals, refreshments, entertainment, flowers.	B-3-2-7
	Faculty/Staff Retreats, Planning and Administrative Training Meetings (See comments for advance approval)	Yes	Yes	Dean/CC President/ Administrative Officer	Activities organized to enhance employee performance and communication or operation of organization/unit. Expenses may include employee meals (meals require advance approval of the Provost/Exec VP), refreshment, travel, entertainment, flowers. Must obtain advance approval of Dean/CC President/Admin Officer for the event.	B-3-2-7
	Faculty/Staff Orientations/Receptions	Yes	Yes	Dean/CC President/ Administrative Officer	Activities organized and presented by College or Department. Expenses may include employee meals, refreshments, mileage (does not include overnight lodging), entertainment, flowers.	B-3-2-7

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