

**UNIVERSITY OF KENTUCKY**  
**Discretionary Expenditure Policy**  
 July 1, 2009

Category	Transaction Type	Non-Discretionary Funds	Discretionary Funds	Minimum Levels of Responsibility*	Special Comments	UK Business Procedures Reference
<b>ALCOHOL</b>	Alcoholic Beverages	No	Yes	Provost/Exec Vice President	Not permitted on non-discretionary funds for any function	B-3-2-2
<b>AWARDS</b>	Employee Awards / Incentive Programs	Yes	Yes	Dean/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/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
<b>CARDS</b>	Holiday/Greeting Cards	No	Yes	Provost/Exec Vice President		B-3-2-2
<b>CONTRIBUTIONS</b>	Cash Donations	No	No		Not allowed from any funds (See Gifts - Memorial)	
<b>DUES</b>	Institutional	Yes	Yes	Dean/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/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	
<b>ENTERTAINMENT CONTRACTS</b>		Yes	Yes	Dean/Administrative Officer	Valid contract required	B-4

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<b>FLOWERS</b>	Classroom Purposes	Yes	Yes	Dean/Administrative Officer		B-3-2-2
	Congratulatory	No	No		Not allowed from any funds	
	Funeral/Illness: * Employee & Immediate Family (As defined in <a href="#">HR Policy 84.0</a> )	No	Yes	Dean/Administrative Officer	Limited to \$75 plus delivery charge. For funerals, monetary gifts in lieu of flowers, not to exceed \$75, may be made to family-designated charities or memorial funds.	
	* Friends/Donors	No	Yes	Dean/Administrative Officer		
	Administrative Professionals Day	No	No		Not allowed from any funds	
<b>GIFTS</b>	<b>Employees:</b> * Appreciation	No	No		Not allowed from any funds	B-3-2-2
	* Memorial	No	Yes	Dean/Administrative Officer	For funerals, monetary gifts in lieu of flowers, not to exceed \$75, may be made to family-designated charities or memorial funds.	B-3-2-2
	* Retirement	Yes	Yes	Dean/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
	<b>Friends/Donors:</b> * 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 \$75, 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
<b>GUEST EXPENSES</b>		Yes	Yes	Dean/Administrative Officer	Pay from actual receipts. Can not be employee, prospective employee, student or relative of employee or student.	B-3-2-3

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<b>MEALS</b>	<b>Employee Meals:</b>					
	* Department Social Activity	No	Yes	Dean/Administrative Officer		B-3-2-7
	* Entertaining Official Guests	Yes	Yes	Dean/Administrative Officer	Care must be exercised in ratio of employees to guests	B-3-2-7
	* Faculty Orientations/Receptions	Yes	Yes	Dean/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 WBS elements may be approved at the Dean/Administrative Officer level.	B-3-2-7
	* Planning/Administrative Meetings (Planned luncheon)	Yes(1)	Yes	Dean/Administrative Officer	(1) Advance Approval of Provost/Exec Vice President required	B-3-2-7
	* Recruitment (Prospective Employee)	Yes	Yes	Dean/Administrative Officer		E-7-9
	* Retirement Dinners	No	Yes	Dean/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
	<b>Employee Spouse Meals</b>					
	* Entertaining Official Guests	No	Yes	Dean/Administrative Officer		B-3-2-7
* Faculty Orientations/Receptions	No	Yes	Dean/Administrative Officer	Spouses may also be included in Public Relations Activities and other events.	B-3-2-7	
* Recruitment (Prospective Employee)	No	Yes	Dean/Administrative Officer		E-7-9	
<b>OFFICE DECORATIONS - NON-PUBLIC AREAS</b>		No	Yes	Dean/Administrative Officer	Includes but is not limited to aquariums, flowers, pictures, plants, holiday decorations.	B-3-2-2
<b>PUBLIC RELATIONS</b>	Fund Raising Activities, Alumni Activities	No	Yes	Dean/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.	
<b>RECRUITMENT EXPENSES</b>		Yes	Yes	Dean/Administrative Officer	Refer to Business Procedures Manual for details of allowable expenses.	E-7-9

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<b>REFRESHMENTS FOR DEPARTMENT USE</b>		No	Yes	Dean/Administrative Officer	Includes bottled water, coffee, soda, etc.	B-3-2-2
<b>RELOCATION EXPENSES</b>		Yes	Yes	Provost/Exec Vice President		E-7-8
<b>STUDENT ACTIVITIES AND EXPENSES</b>	Orientations and Receptions, Department Graduations	Yes	Yes	Dean/Administrative Officer	Includes employees meals, refreshments, travel, flowers, entertainment (musicians, speakers).	B-3-2-7
	Travel	Yes	Yes	Dean/Administrative Officer	Reimbursement from actual receipts.	
	Grant-in-Aid, Scholarships, Refunds	Yes	Yes	Dean/Administrative Officer		
<b>UNIVERSITY, COLLEGE OR DEPARTMENT ACTIVITIES</b>	Community Related Programs, Seminars, Workshops, Conferences and Continuing Education Courses	Yes	Yes	Dean/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/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/Admin Officer for the event.	B-3-2-7
	Faculty/Staff Orientations/Receptions	Yes	Yes	Dean/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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