

## Most Commonly Questioned Purchases

revised 3/16

	Reimbursable	Direct Pay	P-Card	Purchase Order
Alcoholic Beverages (a)	No	No	No	No
Articles or Cash Stolen or Lost (unless approved by Risk Mgmt)	No	No	No	No
ATM/Cash Advances	No	No	No	No
Business Meals (at least one non employee must be present)	Yes	Yes	Yes	No
Campus Parking (c)	No	No	No	No
Child Care/Pet Care	No	No	No	No
Club Memberships (b)	No	No	No	Yes
Computers	Yes	Yes	Yes	Yes
Country Club Dues (d)	No	No	No	Yes
Donations to Charities/Pledges (e)	Yes	Yes	No	No
Employee Meals (not overnight travel)	No	No	No	No
Entertainment (f)	Yes	Yes	Yes	Yes
Flowers (g)	Yes	No	Yes	No
Gasoline for Personal Vehicle (h)	No	No	No	No
Gift Cards (i)	Yes	No	No	No
Gifts, Prizes and Awards for University Employees (for Human Resources ONLY (j))	No	No	No	No
Golf Fees	No	No	No	No
Hazardous or Radioactive Materials or other Controlled Substances	No	No	No	Yes
Health and Fitness Fees	No	No	No	No
Hotel In-Room Movies	No	No	No	No
Individual Student Related Expenses (books, supplies, loans, EMU tuition not covered by fee waive, etc.)	No	No	No	No
Internet Fees ( <i>Allowed only when traveling w/overnight stay</i> )	Yes	No	Yes	No
Late Fees or Fees for Personal Credit Cards	No	No	No	No
Legal Services (k)	No	Yes	No	Yes
Medical Services	No	No	No	Yes
Mini Bar Service / Room Service	No	No	No	No
Parties or Office Entertainment (l)	No	No	No	No
Personal Items	No	No	No	No
Personal Office Items (u)	No	No	No	No
Personal Tributes (m)	No	No	No	No
Political Influencing Messages of Any Type	No	No	No	No
Property, Liability and Other Insurance Premiums(n)	No	No	No	Yes
Supplies for Staff (o)	No	No	No	No
Tickets for Any On or Off Campus Events (Internally sponsored)	No	No	No	No
Tickets for Any On or Off Campus Events (Externally sponsored) (p)	Yes	Yes	Yes	Yes
Traffic or Parking Violations, Fines, and/or Court Costs (q)	No	No	No	No
Tuition and Fees for Employees at Other Institutions (r)	No	No	No	Yes
Unauthorized Trips	No	No	No	No
Upgrade Items (s)	No	No	No	No
Vaccinations (t)	No	No	No	No

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### (a) Alcohol Purchase Procedures

The purchase of alcohol with University administered funds is strictly prohibited except in the following instances:

- Purchases made by Dining Services for resale.
- Purchases of alcohol for Eastern Michigan University business related purposes e.g., business meals or university events
  - o All business related purchases must be pre-approved by the President of the University.
  - o All alcohol purchases must be allocated to the Departmental Restricted Development Fund. (Source of these funds is always through University donations to a specific department)

A copy of the pre-approval must be submitted with the Concur expense report along with the appropriate receipts.

(b) Expenditures or club memberships must have the prior approval of the Chief Financial Officer or his/her designee and must be considered essential for the furtherance of an established University business program and/or required for the exercising of the duties of the employee. Each such professional organization should be directed to have the University address as the official mailing address. Wherever possible, an institutional membership with multiple representatives (to receive publications) should be investigated as an alternative to individual memberships.

(c) Exceptions may be made for External Guests.

(d) Must have approval of Chief Financial Officer.

(e) All donations, pledges and contributions must be preapproved by the President or CFO.

(f) Entertainment of an official guest(s) including Candidates for Employment of the University at University expense is permitted only when such activity is essential to conduct University business and at an appropriate location. Entertainment expenses of an individual or of a small group must include the names, official positions, and affiliations of all participants and business purpose. At least one of the participants must not be an employee of the University.

(g) Exceptions may be made *IF* expense are charged to a restricted development fund and must be occasional as defined by the IRS.

(h) This includes University leased vehicles and personal vehicles subsidized by a car allowance.

(i) Gift cards are reimbursable if the recipient is not affiliated with EMU, has a valid business purpose and must be \$25 or less. A Non-Cash Reporting Form and a W-9 is required for each card. Reimbursement will not be allowed until all cards are distributed. If being used for Research subjects please see the UHSRC procedures.

(j) Gifts, Prizes and Awards for University Employees (except through Human Resources) are prohibited. Under certain IRS regulations, awards for established University-wide programs that recognize employees for either years of service or safety achievement are exempt from reportable/taxable income (W-2 process) up to \$400 per year. These awards cannot be cash, cash equivalents, gift cards, or other tangible property such as vacations, meals, lodging, tickets to theatres or sporting events, stocks, bonds or other securities.

(k) Must have the prior approval of the CFO and General Counsel before engaging a lawyer or law firm.

(l) Exceptions will be made if expense is charged to a restricted development fund and must be occasional as defined by IRS regulations.

(m) Personal tributes are not the financial obligation of the University. All personal tributes such as holiday cards, trees, gifts, decorations, and recognition parties must be paid for from personal funds. Any exceptions must have the written approval of the Chief Financial Officer or his/her designee. Retirement parties must follow University guidelines and will be funded by Human Resources. See guidelines at <http://www.emich.edu/hr/hrforms/Forms/retirepeg.pdf>

(n) Must have the prior approval of the Risk Manager.

(o) Office Refreshment – coffee, tea, soda, donuts, water, cups, etc. which are made available at various offices for employees are considered a Personal Expense. University funds may be used for reimbursement of refreshments for visitors.

(p) The cost of buying a ticket(s) to a University-sponsored social/tribute/fundraising/community-awareness type program (i.e. University Holiday luncheon, luncheon speaker events sponsored by various colleges/departments etc.) is considered a personal expense item and not a liability of the University or reimbursable by the University except for those occasions specifically designated by the President. Any reimbursement for the purchase of a ticket(s) to attend an Externally sponsored social/tribute/fund-raising events must be approved by The President, Vice Presidents, General Counsel, or Chief Financial Officer and must be considered as essential for the furtherance of an established University program. Any related personal expenses in attending such an affair are considered personal. If you have any questions contact the Controller.

(q) Parking tickets and Traffic tickets are considered the personal expense of the driver, irrespective of whether the driver is on University business or not, or if the driver is using a University vehicle or not.

(r) Tuition payment/reimbursement for an Eastern Michigan University employee at another institution of higher education is not allowed unless there is a requirement by the Department to take such a class related to a grant, vocational training, or special University Program and the class is not offered at Eastern Michigan University. See HR Benefits faqs <http://www.emich.edu/hr/benefits/benefitfaqs.html>

(s) Upgrades include accommodations, transportation, change fees, priority seating, and any other items deemed personal.

(t) Exceptions will be made to those employees who work closely with research animals, and employees of Snow Health Services. When possible Snow Health Center should be used for Vaccinations.

(u) Includes wall hangings or any type of office décor. Also includes any items that are purchased and/or supplied by central administration (ie; carpeting, paint, lighting fixtures, cleaning tools, etc.)