



GENERAL EXPENDITURE RULES

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I. General Information

1. Purpose and Scope

These rules define standards and requirements relating to the expenditure of college funds. All departments, units, and people employed full-time or part-time by SLCC are expected to comply with all applicable laws, regulations, policies, and guidelines related to the expenditure of funds. As a public institution, the College is committed to transparency in the use of funds entrusted to it and is accountable to numerous constituents for the appropriate and prudent use of funds from various sources. These rules apply to all expenditures, regardless of fund source. Purchases must always be appropriate for the activity, be at a reasonable cost to the College and include a clearly documented business purpose.

These rules cannot anticipate every situation that might give rise to legitimate business expenses; in some cases, reasonable and necessary expenses incurred may require additional documentation, explanation, or a higher level of authorization. Employees are encouraged to seek guidance from the Controller's Office or Purchasing and Accounts Payable when making unfamiliar or irregular expenses.

2. Budget Center Managers

A Budget Center Manager (BCM) is an individual who has been granted authority and empowerment to act on behalf of the College in financial matters for their area of responsibility. BCMs are responsible for managing budgets, authorizing purchases and payroll, reviewing transactions, ensuring compliance with policies, and safeguarding College assets. BCMs are empowered to make purchases on behalf of the College for their areas of responsibility and in accordance with all College policies, rules, and guidelines. With this empowerment comes the responsibility to be certain that purchases are appropriate, reasonable, business-related and comply with all internal or external restrictions. More information may be found on the [Budget Center Managers & Financial Support website](#).

3. Small Dollar Purchases

Small dollar purchases are defined as transactions with a total of less than \$2,500 that do not require a purchase requisition in accordance with the College's purchasing policy, procedures, and guidelines. Note that transactions cannot be split or divided into smaller transactions in order to avoid the \$2,500 limit.

The College's Purchasing Card (P-Card) Program is designed to serve as the primary purchasing tool for small dollar purchases. If a P-Card is not accepted by a merchant, the department may place the small dollar order with the vendor and submit the invoice after the good or service has been received as a Payment Request through SLCCBuy. P-Card users must adhere to the guidelines outlined in the [P-Card Procedures Manual](#).

4. Personal Reimbursement

Employees should not use personal funds or credit cards to make College purchases except in unusual circumstances and as a last resort. Employee reimbursements are the least efficient and most costly type of expense to process. If personal funds must be used for a small-dollar purchase, the department should submit a Payment Request in SLCCBuy and attach the receipt for reimbursement. Note that sales tax paid on these transactions will not be reimbursed. Personal reimbursements, including travel, should be requested within one week of the transactions. Any reimbursement request more than 60 days after the transaction date may be rejected and if approved, will be considered taxable income per IRS regulations.

5. Capital and Trackable Assets

A capital asset is defined as college property with a unit cost which equals or exceeds the college's current capitalization threshold of \$5000. A trackable asset is defined as college property with a unit cost over the small dollar purchase threshold, but under the capitalization threshold. Trackable computer assets are defined as all desktops and laptops, regardless of amount. College departments are responsible for tracking, maintaining, and inventorying all capital and trackable assets for their area with the help of the Property Control Office. To aid in that process, all such assets must be purchased through SLCCBuy and be coded with the correct Account Code. See the [Fixed and Trackable Non-Capital Assets](#) policy for more information.

6. Commodity-Specific Guidelines

Certain commodities, such as software, printers, and catering, have specific purchasing rules, which must be followed. This information can be found on the [Purchasing and Accounts Payable website](#).

7. Other Applicable Rules and Guidelines

You can find other applicable rules and guidelines on the [Purchasing and Accounts Payable website](#), including:

- [Purchases that Require Pre-Approval](#)
- [Purchasing Violation Guidelines](#)
- [Payment Request Guidelines](#)
- [Expense Reimbursement Guidelines](#)
- [Communication Plan Guidelines](#)
- [Simple Service Contract Guidelines](#)
- [Employee Gift Card Guidelines](#)

8. Travel Expenses

Travel expenses must be made in accordance with the College Travel Policy and are not subject to these rules. See the [Travel website](#) for more information.

II. Rules

1. Business Purpose

Purchases must always be appropriate for the activity, be at a reasonable cost to the College and include a clearly documented business purpose. An appropriate business purpose answers the question: How does this purchase benefit SLCC? Business purposes should be written in such a way that an individual, unfamiliar with your position or department, can understand how the purchase benefits the College. Please try to refrain from using uncommon acronyms, generalized categories of purchases, etc. Below are some examples:

Expense Type	Sufficient Business Purpose Statement	Insufficient Business Purpose Statement
Business meal	Lunch for employees for quarterly IDC meeting held during lunch due to scheduling needs	Staff Meeting or Lunch
Food for event	Food for students for Back to School Night on 08/20/2020	Snacks
Conference	2020 AMA Conference – New York – John Smith	Conference
Supply	Board fabrication – MARS project	Electrical components
Office Supply	Mouse for John Smith	Mouse
Membership	2020 Annual Institutional Membership to National College Association (NCA)	Membership
Office Supply	Paper goods for break room	Breakroom supply or Office Supply
Project Expense	Parts for Chiller at AAB	Work Order 12345
Water	Rental for Water Cooler in AAB123	Office Supply or Water

2. Required Approvals

Expenditures must be approved by the Budget Center Manager (BCM) over the Index used. Any payment to a BCM must be approved by the BCM's supervisor. Transactions made using a Purchasing Card where a BCM is the cardholder must be approved by the BCM's supervisor. A BCM may not both enter and approve a Requisition or Payment Request.

Executive-level Approval is required for requisitions as outlined below:

Total Amount	Executive Position
\$100,000 and above	Cognizant VP/Provost
\$150,000 and above	VP of Administration and Finance
\$250,000 and above	President

Some payment and purchasing methods require additional approvals, such as an employee's supervisor or a specific college department. These additional approvals are defined and maintained in the relevant purchasing method's documentation and systems.

3. Contracts

All contracts, agreements, MOUs and other legal documents that would obligate the College, or create liability on the part of the College, regardless of the dollar amount (including contracts without cost), Except as listed under simple service contracts, must undergo review **prior** to authorized signature(s).

A procurement contract is any contract that includes the expenditure of funds. All procurement contracts, except Simple Service Contracts, must be submitted **unsigned** in SLCCBuy using the Procurement Contract Request Form. Departments should not send procurement contracts directly to Legal for review.

For more information, see the [Procurement Contracts website](#).

4. Small Dollar/Micro Purchases Using Federal Grant Funds

When using grants funds, departments, to the extent practicable, must distribute small dollar purchases equitably among qualified suppliers. Small dollar purchases may be used without soliciting competitive quotations if the department considers the price to be reasonable and allowable.

Allowability of cost/purchases is determined by Cost Principles (§2 CFR 200 Subpart E) under the Uniform Guidance as promulgated by The Federal Office of Management and Budget. Generally, unallowable costs include but are not limited to food, alumni activities, entertainment expenses activities, selling and marketing costs, employee parking passes, etc. For questions regarding allowability of costs using grant funds contact the Grant Accounting Office.

5. Personal Purchases

SLCC funds cannot be used for personal purchases of any kind. Personal purchases are defined as an expenditure **with no business purpose**, that is not directly related to the performance of an authorized activity, primarily furthers a personal interest of an employee, student, or other individual, **or** would constitute taxable income under federal law.

Examples of student personal purchases include, but are not limited to, admission fees, transcript fees, tuition, cap and gowns, medical expenses, and rent. Examples of employee personal expenses include, but are not limited to, moving expenses, **gas for a personal vehicle**, and travel expenses **for a family member or for non-business activities**.

Employees found to have intentionally made a personal purchase of any kind will be required to reimburse the College and will be subject to a 50% administrative penalty in accordance with Utah State Law 53B-7-106. If the amount is not reimbursed and the penalty paid, the College may withhold all or a portion of the wages of the employee until it is paid. The employee may also be subject to disciplinary action.

III. Purchases/Expenditures

The rules listed below specify the procedures, required documentation, and approvals needed for specific types of allowable purchases. It also outlines restrictions, which are not appropriate expenses. Please note that grant and contract rules may prohibit the purchase of some items and that those rules supersede these rules relative to allowability. For a list of prohibited items for Federal grants refer to 2 CFR 200.420-475.

1. Breakroom/Kitchen Items

a. Breakroom Supplies

Tableware, napkins, paper towels, tissue, and cleaning supplies are an appropriate expense.

b. Kitchen appliances

Refrigerators, microwave ovens, water dispensers, coffee makers, and toasters are an appropriate expense for break areas. All purchases must be in accordance with [State of Utah Facilities Construction and Management Rule R23-19-4 \(6a-b\)](#). Any installation of appliances must be coordinated with Facilities prior to purchase. Questions may be directed to Facilities Services at 801-957-3911.

c. Refreshments for Employee Use

Minimal purchases for breakroom areas of beverages (coffee/cocoa, tea, water) or light snacks are appropriate.

d. Restrictions

The following purchases are not appropriate expenses.

i. Refreshments for Employee Use

Significant refreshments, including soda, candy/snacks, and other food items, solely for employee use.

ii. Kitchen appliances in Offices

Kitchen appliances as defined above are not appropriate for personal offices. Exceptions can be made for ADA.

2. Clothing and Apparel

a. Promotional and Marketing

Clothing and apparel provided to promote college student recruiting programs, marketing, and promotional events, and related to college business is an appropriate expense. These purchases should have a direct benefit to the College, be modest in cost, and have an appropriate return on investment. Departments may make such purchases from SLCC Printing Services, Follett, or from other vendors as appropriate. However, first right of refusal should be given to on-campus suppliers when possible.

b. Uniforms

Standardized uniforms required for work assignments are an appropriate expense.

c. Laundry/dry cleaning

Laundry/dry cleaning of uniforms, costumes, or other clothing owned by the college is an appropriate expense.

d. Restrictions

The following purchases are not appropriate.

i. Laundry/dry cleaning

Laundry/dry cleaning of personal clothing.

3. Computer, Tablets, and Audio-Visual Equipment

a. Computers

Computers, including laptops and desktops, must be an OIT approved model. Windows-based desktops and laptops must be purchased through the Dell punch-out in SLCCBuy, except for Microsoft Surfaces. Windows-based computers not available through the Dell punch-out must have OIT approval. Microsoft Surfaces must be purchased through the CDW-G punch-out. Apple computers must be purchased through the SLCC Bookstore.

b. Tablets

Tablets, including iPads, should be purchased by submitting a requisition in SLCCBuy. They can be purchased using a P-Card with prior OIT approval. iPads purchased through the SLCC Bookstore do not require prior OIT approval except as listed below:

- i. More than 10 being purchased at the same time.
- ii. The iPad will be used for something other than personal use, such as a check-in system, surveys, or other public/shared usage.

c. Mounted Displays/Monitors/TVs

Displays/Monitors/TVs and other audio-visual equipment that will be mounted to a wall in conference rooms, entryways, offices, etc. should be requested through the SLCC Technical Help Desk (<https://support.slcc.edu>).

Once a request has been submitted, a technician will reach out to you to discuss your technical needs, the mounting location, etc. Our team can assist with some small implementations, but more complex installations will include labor costs from some of the state contract A/V installers. Once the scope of a project has been determined, OIT will develop a quote you can use to enter a requisition in SLCCBuy. Mounted Displays/Monitors/TVs should not be purchased with a P-Card.

4. Decorations

a. Decorations for Events and Public Spaces

Decorations, including balloons, banners, floral arrangements, and other event-specific or festive items for college functions or events (i.e., graduation, holiday, retirement reception, open house events, and conferences) and for decoration of SLCC public areas and areas where the public is received, such as reception desks and lobbies, are an appropriate expense. The decorative item(s) should be appropriate to the function and at a reasonable cost. Grant funds may be used only with documentation supporting how the function/activity benefited the grant's purpose. Seasonal and cultural decorations should reflect the staff plurality present in the workplace environment.

b. Restrictions

The following purchases are not appropriate.

i. Decorations for Employee Offices/Cubicles

Decorations for individual employee offices or cubicles, except for special purchases made by the Office of the President.

5. Flowers, Floral Arrangements, Plants**a. Funeral**

There is no substitution in lieu of flowers/floral arrangement or a plant. College funds cannot be expended for an equivalent monetary donation to a not-for-profit organization, such as the American Cancer Society, nor a for-profit organization.

i. Employee or Employee Immediate Family

Flowers/floral arrangements or plants for the funeral of a current employee or a current employee's immediate family member, as defined in the [Funeral Leave Policy](#), is an appropriate expense. The purchase should be authorized by the head of the employee's department.

ii. Retired Employee

Flowers/floral arrangements or plants for a funeral of a retired employee are allowable but must meet the following requirements: 1) the retired employee had at least ten years of service at SLCC; 2) the retired employee retired within the last five years. 3) the employee was employed full-time and will be receiving retirement benefits from SLCC. Flowers/floral arrangements for retired employees must have Executive Approval.

iii. Student

Flowers/floral arrangements for the funeral of a currently enrolled SLCC student is an appropriate expense. The purchase should be coordinated through the Office of the Vice President for Student Affairs or their designee.

iv. Dignitary

Flowers/floral arrangements for the funeral of a donor, trustee, board member or their immediate family members, or others at the President's discretion is an appropriate expense.

b. Get-Well/Birth & Adoption

Flowers/floral arrangements or plants for a current employee or a current employee's immediate family member who is hospitalized or who is not hospitalized but has an extended recovery period is an appropriate expense.

Such tokens are also appropriate in recognition of the birth or adoption of a child. A non-monetary equivalent may be substituted where appropriate, such as a balloon bouquet, cookie bouquet, or similar sentiment. The purchase of such should be authorized by the head of the employee's department.

c. Gift

Flowers, floral arrangements, and plants given as gifts are appropriate if they are purchased in compliance with the Gift, Award, and Prizes section of these Guidelines and not listed in the restriction subsection of this section.

d. Decoration

Flowers/floral arrangements intended for use as decorations for college functions or events (i.e., graduation, holiday, retirement reception or open house events) is an appropriate expense.

Flowers/floral arrangements for public areas and areas where the public is received, such as reception desks and lobbies, are an appropriate expense.

e. Profession-specific Observance Day

Flowers for the recognition of employees for profession-specific observance days, such as Administrative Professionals Day, Bosses Day, etc., are an appropriate expense. Floral arrangements must be less than \$25.

f. Retiring Employee

Floral corsages/boutonnieres for retiring employees being honored at an official College retirement reception is an appropriate expense.

g. Restrictions

The following purchases are not appropriate.

i. Personal-life Events

Flowers/floral arrangements for personal life events, including, but not limited to, birthdays, weddings, anniversaries, etc.

ii. Floral Décor of Employee Offices/Cubicles

Flowers/floral arrangements for the decoration of individual employee offices or cubicles, except for special purchases made by the Office of the President.

iii. Employee Farewell Event for Non-Retirement

Floral corsages/boutonnieres for employees leaving the College's employ for reasons other than retirement.

6. Food, Meals, Refreshments, Beverages, and Other Event Items

All food purchases must be accompanied by a business justification that outlines the college function for which the food was provided, whether the food was for employees, guests, or students, and explains the business purpose for providing the food. This section governs all food purchases including meals, refreshments, snacks, candy, and beverage service. All food purchases must comply with the Food and Beverage Purchase guidelines posted on the [Food Services website](#).

a. Food Costs Associated with a Grant or Contract

In general, grant cost principles do not allow food expenditures except under certain conditions. Some grants may impose a total prohibition on food and others may restrict food to only being allowable as a need-based supportive service. Accordingly, the grant principal investigator (PI) is responsible for knowing what services and costs are allowable; and if food costs are allowed, care must be taken to fully justify and document food needs. Cost principles do allow the reimbursement of meals for employees on approved grant-related travel. However, food costs are not generally allowed for internal employee meetings.

b. Catered Food

All catering must comply with the Catering Guidelines published on the [Food Services website](#).

c. Food Trucks

Food trucks require approval from Facilities. Once facilities approval has been obtained, the Department must submit a Procurement Contract Request form in SLCCBuy. A contract will be created and signed by Purchasing. This is required even if SLCC will not be paying the food truck directly.

d. Food for Internal College Functions

Food for College business meetings and college-sponsored employee events, held on or off campus, including training, extended meetings, retreats, and other official gatherings limited to college employees is an appropriate expense with a valid business purpose. The food and beverage should be appropriate to the function and at a reasonable cost. Such business meals must have a direct business purpose where the main focus is the business activity, and the meal is incidental and should be infrequent. Departments are discouraged from regularly providing food for staff meetings, including holding meetings at restaurants.

e. Food for Internal College Social Events

Food for Social Events limited to college employees is an appropriate expense with Executive Approval. Education and General (E&G) funds should not be used for these social events. Institutional Investment Income (III) funds may be used for these events.

f. Food for Hosted Guests

Food provided for a hosted event where external guests or constituents, such as speakers, performers, consultants, or candidates, are hosted by the College is an appropriate expense. Such events must have a direct business purpose and be at a reasonable cost.

g. Food for Student Functions

Food provided for student functions is an appropriate expense. The food and beverage should be appropriate to the function and at a reasonable cost.

h. Food for Employee Farewell Events

Food provided for retirement receptions is an appropriate expense and should reflect a reasonable cost for the occasion.

Food provided for a farewell event of an employee departing the College's employ for reasons other than retirement is an appropriate expense with Executive Approval. Care should be taken that costs remain reasonable, and the event scale is aligned with the employee's length of employment at the College.

i. Beverages

Beverages, including bottled water, for college or student functions is an appropriate expense. For internal events, departments are encouraged to utilize water dispensers and reusable cups, rather than bottled water.

j. Food and/or Beverages for Profession-specific Observance Days

Food and/or beverages provided for profession-specific observance days, such as Administrative Professionals Day or Bosses Day, is an appropriate expense.

k. Other Event Items

Other event items, including decorations, gifts/awards, equipment, and other supplies are appropriate expenses when purchased in accordance with the applicable sections of these guidelines. Such expenses should be reasonable and appropriate for the event.

l. Restrictions

The following purchases are not appropriate uses of college funds. However, in some cases it may be appropriate to observe certain days/events by soliciting personal contributions of food/beverage by employees in a “potluck” type of arrangement.

i. Food and/or Beverages for Personal Life Events

Food provided for personal-life events, including, but not limited to, birthdays, weddings, anniversaries, births or adoptions of a child, etc.

ii. Alcoholic Beverages

The purchase of alcoholic beverages with College funds.

iii. Employee Farewell Event for Employee Moving Departments

Food provided for farewell events for employees moving from one College department to another is not an appropriate College expense, regardless of fund source.

7. Furniture and Furnishings

To maintain continuity, safety, and regulation standards across all college buildings and offices, furniture and furnishings require approval from Facilities. The following is a non-exhaustive list of items that are considered furniture.

- a. Desks
- b. Panels and room dividers
- c. Tables – including Coffee tables, Occasional tables, Printer tables
- d. Chairs – office chairs, classroom chairs, guest chairs, stools, etc.
- e. Soft seating – sofas, armchairs, etc.
- f. Items to replace office chairs
- g. Bookshelves
- h. Filing Cabinets
- i. Storage Units
- j. Lockers
- k. Wire Shelving
- l. Work benches
- m. Rolling Whiteboards
- n. Classroom or conference room Whiteboards and glass boards
- o. Refrigerator, stoves, washing machines, dryers, and similar large appliances
- p. Rugs
- q. Window Coverings – shades, blinds, curtains, etc.

8. Gifts, Awards, and Prizes

a. General Gift Guidelines

The following guidelines pertain to all gift purchases. Please review all subsections, including the restrictions, before making a purchase to determine appropriateness.

i. Gift Purchases with Grant Funds.

Special care should be taken if grant funds are being considered to pay performance incentive awards or purchase recognition gifts. If allowed under the particular grant stipulations, such costs must be adequately documented, supporting how the costs directly benefited the grant.

ii. Gift Cards or Certificates

All gift cards and certificates, regardless of the dollar value, are defined as cash equivalents by the IRS and are considered as taxable compensation to recipients. All gift cards are considered cash and must be securely maintained.

Departments are responsible for keeping an inventory and tracking the disbursement of all purchased gift cards. To help with the inventory/disbursement of gift cards, departments should utilize the [Gift Card Log](#) or [Single Gift, Prize, or Award Form](#) found on the [Purchasing and Accounts Payable](#) website to report the disbursement of gift cards. All gift cards disbursed must be reported to the Payroll Department within two weeks. Please see the [Employee Gift Card Guidelines](#) for information about disbursing gift cards to employees.

Gift cards may not be purchased with the intent that they will be used to purchase goods or services for the College. Gift cards may not be purchased at the end of one fiscal year with leftover funds as a way to bank money or carry over funds to be used in the next year. Gift cards should be distributed in the same fiscal year they are purchased.

iii. Tangible Merchandise

Small, occasional non-cash gifts (tangible gifts) are typically considered de minimis and are not taxable. Tangible gifts valued at over \$50 may be considered taxable to recipients and must be reported using the [Single Gift, Prize, or Award Form](#) and submitted to the Payroll Office. Restricted or non-negotiable gift certificates are considered tangible merchandise. Restricted or non-negotiable gift certificates are defined as an item that can only be redeemed with the issuer for the item specified and cannot be cashed out, sold to another person, or used to reduce an outstanding account balance with the issuer of the certificate.

Note: An item that was originally purchased for college use regardless of the funding source or value cannot subsequently be given away as a gift or prize without approval from the Surplus Property Office. Such items are property of the College, and the disposal of all College property is subject to surplus property rules. The appropriate surplus property form must be completed, and the Surplus Property Office consulted if there is a desire or intent to dispose of college property by way of a gift or prize.

b. Get-Well Gifts

Flowers may be purchased as a get-well gift in accordance with the applicable subsection of the Flower, Floral Arrangements, and Plants section.

c. Thank You Gifts

Thank You gifts may be purchased to thank individuals who have helped the College in a significant, meaningful or appreciative way.

i. Employees

Thank you gifts in the form of tangible merchandise, not gift cards or certificates, for employees who have **gone above and beyond their normal work duties** is an appropriate expense. Such gifts

cannot be given as additional compensation for employees. Thank you gifts may not be purchased as a farewell thank you gift for employees leaving/terminating the College's employ.

Thank you gifts for employees cannot exceed a value of \$50 per occurrence nor a cumulative of \$75 in a calendar year.

ii. Non-employees

Thank you gifts purchased for non-employees is an appropriate expense. Such gifts may be in the form of a gift card or tangible merchandise and should be at a reasonable cost. Cash gifts are not appropriate.

d. Profession-specific Observance Day Gifts

Gifts for the recognition of employees for profession-specific observance days, such as Administrative Professionals Day, Bosses Day, etc. are an appropriate expense. Gifts must be tangible merchandise, not gift cards or certificates and must be less than \$25.

e. Prize Giveaways

Individual gifts intended as prize giveaways at college events and functions and rewards for completing surveys or other like activities are an appropriate expense when purchased in accordance with the guidelines outlined below. Individual gifts must be appropriate to the event or function, and the cost of each gift must be modest and reasonable.

i. Employees

Prize giveaways to employees at a recognized College function limited to college employees is an appropriate expense with Executive approval. Prizes in the form of Tangible gifts are preferred. However, gift cards are allowed. All gifts must adhere to the General Gift Guidelines outlined above. The department will be responsible for covering the cost of Social Security, federal and state income taxes for the payment. The gross amount of the gift is included as taxable income on the employee's W-2.

ii. Non-employees

Prize giveaways to non-employees, including students, is an appropriate expense. Prizes may be in the form of a gift card or a tangible gift. All gifts must adhere to the General Gift Guidelines outlined above.

f. Retirement Gifts

Gifts to honor full-time employees who are retiring is an appropriate expense. A retirement gift may not exceed \$200.00 in total value. This limit may be exceeded when Executive Approval is granted for a scholarship to be established in the retiree's name. Employees, both full-time and part-time, who are leaving the institution for reasons other than retirement are not eligible for a gift.

i. Cash Gifts

To issue a direct monetary gift, a department must submit a one-time payment PAF to HR. The department will be responsible for covering the cost of Social Security, federal and state income taxes for the payment. The gross amount of the gift is included as taxable income on the employee's W-2.

ii. Cash Equivalent Gifts

A gift card or certificate that is given as a retirement gift is considered taxable income to the employee, regardless of the monetary value, and must be reported to the Payroll Office before retirement. Additional employee benefit expenses with such awards will also be charged to the department making the award.

iii. Tangible Gifts

A tangible gift that is given as a retirement gift valued at \$200 or less is not taxable to the employee.

iv. Recognition Plaque or Equivalent

A plaque or equivalent item to recognize a retired employee for their contributions to the College is an appropriate expense.

g. Employee Incentive Awards, Rewards, and Recognition Gifts

Gifts given to employees as part of an award or recognition program, such as years of service or staff/faculty of the year awards, is an appropriate expense. Such programs must be approved by the President.

h. Restrictions

The following purchases are not appropriate.

i. Gift Cards as Thank You Gifts for Employees

Thank you gifts in the form of gift cards or gift certificates for employees.

ii. Holiday Gifts

Holiday gifts of any kind intended for employees, except for special gifts provided through the Office of the President.

iii. Personal Life Event Gifts

Gifts for the recognition of personal life events. Personal-life events include, but are not limited to, birthday, sympathy, condolence, wedding, anniversaries, birth or adoption of a child, employment farewell for other than retirement, promotion, special occasion, congratulatory, or encouragement. Flowers are an appropriate expense, see Flowers, Floral Arrangements, Plants.

iv. Prize Giveaways

Employees may not receive any cash award, including gift cards, for participating in a survey or survey-like activity. This restriction does not prohibit employees from participating in the survey/activity, but they may not receive any compensation for doing so.

v. Raffles, Lotteries, and Games

Gifts and prizes awarded for lotteries, raffles, or games of chance that require participants to purchase items/tickets or donate to a cause or the College.

9. Greeting Cards

Departments should coordinate internally when purchasing greeting cards.

a. Birthday or Get-Well Greeting Cards, Employee-related

Greeting Cards to recognize employee birthdays or illness is an appropriate expense.

b. Condolence Cards

Condolence cards for employees or non-employees are an appropriate expense.

c. Professional Achievement and Observance Day Cards

Greeting cards to recognize an employee for a professional achievement or for a profession-specific observance day, including work anniversaries, are an appropriate expense.

d. Seasonal and Cultural Cards

Seasonal and cultural cards are an appropriate expense. Lists of external recipients should be coordinated through Institutional Advancement.

e. Thank You Cards

General thank you cards or notes are an appropriate expense.

f. Restrictions

The following purchases are not appropriate.

i. Personal Life Event Greeting Cards

Greeting cards for personal life events, except those listed above. Personal-life events or occasions include, but are not limited to, weddings, anniversaries, and other special occasions.

10. Honorarium

An honorarium is defined as a voluntary cash payment given to a non-employee professional person for a service(s) for which fees are not traditionally, contractually, or legally required. All honorarium payments are considered as taxable compensation to recipients and the [Stipend, Award, and Honorarium Payment Form](#) found on the [Purchasing & Accounts Payable](#) website must be completed to capture necessary recipient information and be submitted as a Payment Request in SLCCBuy to process the payment.

Payments to a person outlined in a contract are not considered an honorarium. Such payments must be made in accordance with the contract process.

11. Memberships, Certifications, and Licensing**a. Certifications & Licensing**

Employee certifications and professional licensing relevant to an employee's position are appropriate expenditures.

b. Professional Memberships

Employee or departmental memberships in professional/service organizations related to college business are appropriate expenditures.

c. Non-Professional Memberships

Memberships and dues in non-professional organizations (such as country clubs, golf clubs, tennis clubs, and airline clubs) are appropriate expenditures if related to college business and made using non-E&G funds. These expenditures must be approved by the appropriate vice president.

12. Printing and Copy Services

All printing and copy services, including banners, are to be purchased from SLCC Printing Services. Printing Services has a right of first refusal. If it is unable to complete any orders, they may engage outside service providers or give written permission for a department to purchase the service with an outside vendor.

Copy paper may be purchased from SLCC Printing Services.

13. Promotional/Marketing Items

Promotional/marketing items for training events, conferences, promotional campaigns, advocacy initiatives, and as incentives to specific target audiences are an appropriate expense. These purchases should have a direct benefit to the College, be modest in cost, and have an appropriate return on investment. Departments may make such purchases from SLCC Printing Services, Follett, or from other vendors as appropriate. However, first right of refusal should be given to on-campus suppliers when possible.

Note: Federal grant cost principles disallow the purchase of items described in this section. Cost principles will allow for advertising costs for recruitment of personnel, procurement of goods and services for the performance of the award, program outreach, and some costs related to disposal of scrap or surplus materials acquired in the performance of the award. For clarification when using grant funds of what is an allowable advertising cost versus a promotional/marketing cost, contact the Grants Accounting Office.

14. Software

All software purchases must be approved by OIT. Departments should check with Purchasing first to determine whether a procurement process will need to be completed for the desired software. The department must then complete the [SLCC Technology Approval and Prioritization Process](#). Once fully approved by OIT, the department must enter the Procurement Contract Request form in SLCCBuy. This will initiate the procurement process and the review of the contract. Departments should not send software contracts directly to legal for review.

15. Sponsorships

A sponsorship must provide a substantial return benefit of marketing/advertising to the College. Any sponsorship payment that does not provide a substantial return benefit is considered a donation. Donations cannot use Education & General or course fee indexes. All sponsorship payments must be accompanied by the [Sponsorship Form](#) found on the [Purchasing & Accounts Payable website](#) and have Executive Approval.

16. Tickets and Entertainment

Tickets or entry fees to entertainment events, such as theaters, golf courses, sporting events, non-college sponsored events, or other functions, are appropriate expenditures if related to college business.

17. Warehouse/Vendor Membership Cards

The College has corporate memberships with Costco and Sam's Club. Departments needing to make purchases from either of these warehouse stores may check out the card from Purchasing and Accounts Payable. Departments that make frequent purchases from these stores may purchase their own corporate membership with Approval from Purchasing and Accounts Payable. These membership cards are for college business needs and are not to be used to make personal purchases.

18. Vendor Accounts

a. Amazon

The College has an Amazon Business account. Departments must make all Amazon purchases using the College's Amazon Business account by accessing the Amazon Punch-out on SLCCBuy. Departments are not authorized to purchase their own Amazon membership.

b. Other Corporate Accounts

The college has business accounts set up for various vendors. Some vendors have a punch-out setup in SLCCBuy, and some do not. For vendors that have a punch-out in SLCCBuy, the punch-out should be used to make all purchases.