INTRODUCTION

A. **Miscellaneous Disbursement Voucher (MDV)** is used to:

- Reimburse Out-of-Pocket Expenses
- Pay for those goods or services excluded from the Purchasing System or Purchasing Card.

Verification should be made with the Purchasing Department if there is a question regarding an acquisition.

*If payment to the University or a University department (i.e., Continuing Studies, Crimson White) is required, a Departmental Transfer (DTA) will need to be completed.*

The following types of payments are generally made on a MDV; for more information, refer to the specific guidelines for each category.

- Entertainment
- Conferences and Meetings
- Out-of-Pocket Expenses
- Professional Services and Honoraria
- Relocation Expenses
- Awards

The MDV form is available on the web at: [http://accountspayable.ua.edu/pages/forms.html](http://accountspayable.ua.edu/pages/forms.html)

When preparing MDVs, current versions of the Account Code listing can be viewed on: [http://eprint.ua.edu](http://eprint.ua.edu). Use your BamaID and password to log in. Note that account codes 70XXXX should not be used on a MDV.

B. **Payment Processing**

A request for reimbursement should be submitted within 60 days of the expenditure. Requests
for reimbursement after 60 days will be treated as income subject to withholding according to federal tax regulations (Reg.1.62(g)(2)). Tax withholding will be deducted from a subsequent salary check.

If a voucher has a deadline or a due date, please note and highlight in the SPECIAL MAILING INSTRUCTIONS box on the printed form or check and highlight the box THIS HAS A DEADLINE on the web form. University policy requires all payments be made via direct deposit. Direct deposit payments are processed daily. In the event that a check must be issued, checks will be printed once a week. Please allow at least seven to ten business days for processing by Accounts Payable.

Payments (check and direct deposit) for Foundations are processed once a week. Deadline for processing is 12:00 pm on Mondays for Foundations.

University policy requires that all checks be mailed to all third-party vendors for audit control purposes. Checks cannot be picked up. For presentation purposes, departments may use a letter or certificate of their choosing.

The University does not pay late charges, penalties, or finance charges.

C. Documentation
Payment via MDV requires original receipts or invoices. Please click here for link to Document Preparation

If a receipt does not detail the items purchased, a description of each item on the receipt must be given.

The department submitting the MDV should keep copies of all documentation, as well as a copy of the MDV, in case questions arise until payment is made.

Appropriate documentation required for reimbursement may include the following:

- Original receipts
- Canceled check or imaged check copy from bank or online banking system
- Original customer copy credit card receipt.
- Copy of bank statement plus original carbon of check from checkbook
- Original credit card statement reflecting charges
- Consult Accounts Payable for other acceptable forms of documentation

**Note:** If adequate documentation is not provided it may require the individual to bear the cost of the request.

D. Prohibited Expenditures
University funds may not be used for the following types of expenses (all Foundation accounts are excluded from this policy unless otherwise noted):

- Alcoholic beverages, set-ups, bartender, and/or corkage fee
- Flowers as gifts
- Christmas cards or other Holiday cards
- Christmas decorations or other Holiday decorations
- Donations or Contributions (this prohibition includes Foundations)

**Note:** Donations may be made from Foundation funds only in cases where the contributions benefit the University and thereby further the exempt purpose of the Foundation. The purpose of the not-for-profit to which a contribution is being made is reviewed by the Tax Manager to determine if a beneficial relationship can exist between it and the University or our educational Foundations.
Gifts are prohibited, except for memorabilia to include but not limited to signed footballs, paperweights, elephants, etc. given to donors, visitors, alumni, students and potential students. The memorabilia must be inscribed or imprinted with words and/or pictures identifying the University.

Entertainment of UA employees, including retirement and Christmas/Holiday parties, except as allowed by UA entertainment policy (refer to Section II herein).

Expenditures for athletic, theatre, or similar events as a form of entertainment. Exception: Entertainment of prospective employees and their spouses at University sponsored events or local cultural events.

Refrigerators, microwaves, or coffee pot except when needed for instructional or research purpose or for conferences, workshops, or meetings sponsored by the University for the public. Please contact Purchasing or Accounts Payable for additional information.

Coffee, cream, sugar, soft drinks, cups, napkins, etc., when intended predominantly for consumption/use by University employees, unless otherwise covered by the University’s entertainment guidelines.

E. **Special Accounting Treatment**

Federal cost policies dictate that certain expenditures be given special accounting treatment. Even if not directly charged to the federal government (i.e. charged instead to a departmental operating account), expenditures considered to be federal unallowable costs must be separately indentified in the accounting records. Federal unallowable costs fall into categories, those costs unallowable in and of themselves (see number 4 below, Entertainment) and costs incurred for purposes that are unallowable.

These unallowable purposes are as follows:

Advertising and public relations: Unallowable advertising and public relations costs include the following:

Costs of convocations or other events related to instruction or other institutional activities, including:

- Costs of displays, demonstrations, and exhibits
- Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events
- Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings.

Costs of promotional items and memorabilia, including models, gifts, and souvenirs

Costs of advertising and public relations designed solely to promote the institution

All other advertising and public relations costs not for one of the following purposes:

- Advertising for the recruitment of personnel
- Advertising for the procurement of goods and services
- Advertising for the disposal of scrap or surplus materials
- Advertising for another specific purpose if necessary to meet the requirements of a sponsored agreement
- Public relations specifically required by a sponsored agreement.
- Communicating with the public and press pertaining to specific activities or accomplishments which result from performance sponsored agreements
- Conducting general liaison with news media and government public relations officers, to the
extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notice of contract/grant awards, financial matters, etc.

Alumni activities: Costs incurred for, or in support of, alumni activities and similar services are unallowable.

Commencement & Convocation costs: Costs incurred for commencements and convocations are unallowable.

Entertainment costs: Expenditures directly for entertainment, including amusement, diversion, and social activities, are unallowable in and of themselves and should be recorded in account codes 73XXXX. Entertainment is also an unallowable purpose. Costs directly associated with entertainment (such as travel for the purpose of entertainment) are, therefore, also unallowable.

Fundraising: Costs of organized fundraising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, are unallowable.

Lobbying: Legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effects of legislation, are unallowable when such activities are carried on in support of or in knowing preparation for an effort to engage in unallowable lobbying.

F. Year End Processing

Current-year funds may not be used to pay for expenditures relating to the new fiscal year, including but not limited to the following:

- Subscriptions, memberships or maintenance agreements for time periods beginning after September 30th.
- Registration fees for conferences, seminars or other events occurring after September 30th.
- Airline tickets for travel occurring after September 30th.

MDVs should be submitted to Accounts Payable through the normal process. Payment will be made from a deferred account number added by Accounts Payable. A journal entry will be done to move the charge to the departmental account number after October 1st.

For charges that are to be paid out of current-year funds, MDVs must be submitted to Accounts Payable by the appropriate deadline.

New fiscal year funds may not be used to pay for expenditures relating to the old fiscal year. Accounting standards require that expenses be recorded in the fiscal period to which they are applicable.

ENTERTAINMENT (7320XX)

A. Introduction

It is understood that business and professional discussions and negotiations frequently take place during periods of entertainment. The University of Alabama recognizes that such business entertainment is essential to its operation. It is the desire of the University, however, to place this activity in proper focus, to prevent abuses, and to issue guidelines for these expenditures. In this regard, certain conditions must be met before entertainment expenses will be authorized as necessary and reasonable operating expenses to the University. These conditions are set forth in the following guidelines.

B. Categories of Entertainment

The purposes of the entertainment must be University business.
Allowable Entertainment:
It is the policy of the University to invite prospective faculty or staff, both husband and wife, to visit the campus. Travel and all other reasonable and necessary expenses are reimbursed. When it occurs on a reasonable basis associated with a recruitment visit, entertainment is recognized as a proper expenditure. The faculty and staff involved in this type of entertainment should be essential to the interview process. When the prospective candidate is accompanied by his or her spouse and it is deemed necessary to have the spouse of a University faculty or staff member present, entertainment expenditures for the spouse may also be reimbursed.

In certain cases, it is recognized that entertainment of official University guests is essential. This entertainment should usually be undertaken by administrative officials, deans, department heads, or senior faculty members. Examples of official guests may include the following: visiting lecturers; visitors from foreign countries; representatives of research organizations; visitors from other universities; individuals interested in University programs and development of new programs (both paid and non-paid consultants); and business and community leaders in Tuscaloosa, other Alabama communities, and the state at large who are at the campus on specific business on behalf of the University. The relationship between the visitor and the University staff or faculty attending the function or their area of responsibility must be clearly indicated.

Official University functions and receptions held by the President for employees, students, alumni, and friends of the University shall be reimbursed as entertainment.

Pre-game athletic functions for alumni, staff, students and guests shall be reimbursed as entertainment when the purpose of the function is to cultivate potential donors. The purpose of the function must be clearly indicated on the voucher.

Entertainment of students is allowable.

Consult with Accounts Payable for other entertainment that is not specifically listed above.

When providing meals on campus we ask that you review the restaurants and caterers on the preferred list located on Risk Management’s website. Use of the list is not mandatory but only a recommendation based on the agreements the University has secured with these vendors.

Meals and refreshments “incidental to the meeting” which are served during formal internal on-campus meetings whose primary purpose is University business may be allowed. When meals are incidental to a meeting, it is expected that the group will continue through the meeting’s agenda with little interruption, rather than breaking for the meal.

Unallowable Entertainment:
Departmental social functions in celebration of an event or a holiday or to promote fellowship among constituents are not reimbursable. Examples include retirement, introduction of new staff, and Christmas parties.

Entertainment expenditures are prohibited for alcoholic beverages, bartenders, golf green fees, boat rentals, private club dues, or civic group functions. Flowers, fruit baskets, or other related items for individuals are also disallowed. This list is not exclusive but is meant to suggest the types of expenditures that may be prohibited.

No entertainment expenses will be charged to contracts or grants unless such entertainment is specifically authorized by the terms of the contract or grant. (Refer to Section III, Conferences and Meetings.)

Meals held prior or subsequent to a business function.

C. Documentation
Entertainment expenditures must be documented to show the following:

- Identification of the person or group to be entertained, including the relationship of the persons in attendance to the particular aspects of the University program that will be benefited. This information includes titles, committee names, the field of interest of the person or group being entertained, the reason for inviting the visitor(s) to campus, and other relevant details. If a small group is being entertained (10 or fewer), the names of all persons attending must be shown; for larger groups, only the name or names of the honored guest or guests must be indicated, with the number of persons attending.
- A statement as to the reason or purpose of the entertainment, including the purpose and benefits of the program to the University must be clearly indicated and understood by anyone outside the department reviewing the voucher. If the function that included the entertainment is held away from the University campus, an agenda for the function must be attached.
- The date and place of entertainment.

For all meals, an original receipt is required.

Reimbursement for meals in excess of $25 per person requires a restaurant receipt that itemizes the food and beverages. Credit card slips are not acceptable documentation for meals in excess of $25 per person.

Should the documentation be incomplete, Accounts Payable will return the voucher to the department.

Any expense that cannot be documented with an original third-party receipt/invoice will not be reimbursed.

D. Entertainment in the Home

Entertainment in the home shall only be reimbursed as business entertainment if the conditions provided in Section B-1 are met.

Payments for services (i.e., food services, musical entertainment, cleanup crew) must be made through University procedures outlined in Section VII, Professional Services. The payment should be made directly by the University, rather than paid by an individual and submitted as an out-of-pocket expense reimbursement. To prevent potential reimbursement problems, the department should consult with the Accounts Payable Supervisor before making an expenditure not addressed in these guidelines to determine if the expenditure is within the University’s policies.

CONFERENCES AND MEETINGS (7310XX)

A. General Guidelines

This category includes the costs of conferences, workshops, meetings and seminars conducted by the University when the primary purpose is the dissemination of technical information. This includes costs of meals and other necessary expenses.

B. Expenditures Supported by Income

In the case of conferences, workshops, meetings, and seminars conducted by the University and supported by income from registration fees, allowable entertainment expenses will be reimbursed.

The statement “Covered by Income” should be entered in the description on the MDV.

C. Expenditures Not Supported by Income

Conferences, workshops, meetings, seminars, retreats, etc., that are not supported by fees may be organized around University groups in combination with outside persons or groups limited to University personnel.

Meal or refreshment expenses associated with these groups will require assurance, through appropriate documentation, that the function is essential to the operation of the University and
that provision of meals/refreshments is incidental to the function rather than the primary purpose of the function.

OUT-OF-POCKET REIMBURSEMENT

A. General Guidelines
All expenses should be paid by the University directly to the vendor. However, the University recognizes that extenuating circumstances may occur that would cause an individual to pay out-of-pocket expenses that must be reimbursed.

B. Payment Processing
To request reimbursement for an out-of-pocket expense, the individual should submit proper documentation within 60 days of the expenditure. Requests for reimbursement after 60 days are taxable and withholding will be made from a subsequent salary check. (Refer to Section I.B.1 of these Policies)

A request for reimbursement must be approved by someone other than the person being reimbursed. The approval must be made by a supervisor or someone designated by the supervisor.

Purchases from the University Supply Store or other University departments should be made using a departmental transfer authorization form (DTA) and not reimbursed to an individual.

PAYMENTS IN FOREIGN CURRENCY

A. General Guidelines
Should a vendor require payment in a foreign currency, the department must provide the information necessary to make payment by completing the appropriate paperwork.

- On the MDV under “Purpose or Description of Service”, include the amount and name of the foreign currency.
- The MDV should be processed through the normal approval channels.
- Allow at least seven to ten business days for Accounts Payable to order and receive the draft in foreign currency. Accounts Payable then sends the draft and any necessary attachments to the vendor.

B. Notification of Amount
For notification of the amount in U.S. dollars to be charged to your account, please include a contact name and phone number on the MDV.

When the charge is recorded to your account, it will be in the name of the bank or foreign exchange from which the draft was obtained.

PAYMENTS TO FOREIGN VISITORS AND NON-U.S. CITIZENS

A. General Guidelines
Both the federal immigration laws and tax laws place a number of restrictions on payments made to foreign visitors. Violation of these laws can result in serious consequences for both the foreign visitor and the University.

B. Visa Status
When making arrangements to host a foreign visitor, the department must confirm that the visitor has an appropriate visa status. The University cannot make any payments to a foreign visitor who is not properly authorized under federal immigration laws.

Current law allows “B” visa holders to receive honoraria and/or expense reimbursements if they are providing academic services for less than nine days and have not received such payments from more than five institutions in the previous six-month period.

If the department wishes to pay an honorarium to a visitor who does not meet the criteria in paragraph A item 2 above, an appropriate visa must be obtained (usually “J-1”). Contact Capstone International Programs and Services (CIPS) for assistance.

C. Tax Withholding or Exemption
In general, all monies paid by the University to a foreign visitor (other than expense reimbursements documented by original receipts) are taxable, unless exempt under the provisions of a tax treaty with the visitor’s country of residence or under a provision of the Internal Revenue Code. The University is required by law to withhold federal income tax from payments that are not exempt.

Before hosting a foreign visitor, the department should contact the University Tax Analyst so that a complete tax analysis can be performed. This is necessary to determine the visitor’s tax status and to ensure that any applicable tax exemptions are granted.

D. **Tax Identification Numbers**

Either a social security number (SS#) or an individual taxpayer identification number (ITIN) is required when making any payment to a foreign visitor (other than expense reimbursements documented by original receipts).

Contact the Tax Analyst for assistance in obtaining ITINs for short-term “B” visa holders. Other visa holders such as “J-1” who qualify to receive a social security number will need to apply for a social security number if they do not already have one.

E. **Payment Processing**

If the payment is for expense reimbursement only, this should be stated on the MDV and original receipts attached.

For payments other than expense reimbursements, a copy of the visitor’s visa and passport is required. If applicable, the visitor may also need to sign a tax treaty exemptions form, which will be provided by the Tax Analyst.

For honoraria or professional service fees, in addition to the above restrictions, payments to foreign visitors are subject to the general guidelines outlined in Section VII of these Policies. Contact the University’s Tax Analyst at 348-8865 in advance for assistance with payment processing.

**PROFESSIONAL SERVICES AND HONORARIA**

A. **Professional Service Fees**

Professional fees to University faculty and staff will be paid through the monthly budgeted payroll system as supplemental compensation. See Payroll’s procedures for detailed instructions.

B. **Independent Contractor Approval**

Only independent contractors, as defined by IRS regulations and approved by the Tax Manager, may be paid under a professional service contract. (Reg.31.3401C-1:Rev.Rul.87-41:IRS Publication 1779)

In accordance with the University’s nepotism policy, individuals who are related by blood, marriage, or reside in the same household will not be permitted to work for the University if one relative’s work responsibilities, rate of pay or other terms and conditions of employment could be influenced by the other relative. Independent contractor approval will not be granted if the nepotism policy would be violated by the contractual relationship. For further details and definitions, refer to the **Human Resources Nepotism Policy**.

A **Request for Independent Contractor Status Form** must be completed and submitted to Financial Accounting prior to making an agreement to pay someone as an independent contractor. The Tax Manager will review the information on the form, rule on the independent contractor status, and return the form to the department marked “approved” or “not approved”. If not approved, the department should contact Human Resources to take steps to hire the individual as an employee of the University. If the individual is already on the University payroll, the payment should be made through the supplemental compensation process.

If approved, a copy of the Independent Contractor form should be submitted with the MDV for payment.

Independent Contractor approval only determines the method of payment (Accounts Payable rather than Payroll). In order to use University funds for the payment, all other University policy requirements must be met.

C. **Professional Service Agreements**

A contract must be executed prior to an individual or company performing professional services for the University.

The contract must include the individual’s/company’s name, Social Security/Federal I.D. number,
home or business mailing address, the fee, dates of service, and the nature and purpose of the service.
To the extent that the independent contractor wishes to be compensated for associated business expenses such as travel, those costs may be paid directly to the independent contractor or to a third party vendor such as a hotel or travel agency. A professional service agreement between the department and the independent contractor should state clearly whether the fee includes all expenses or expenses will be paid separately.

The Professional Service Agreement format is available on the web at http://financialaccounting.ua.edu/pages/forms.html. Select the paragraphs that detail the agreement desired between the department and the independent contractor.

- Form PSA-1. Option 1 should be used when paying a fee only, or for a total amount to cover fee and expenses. No further payments can be made to, or on behalf of, the individual. The individual is responsible for paying his or her own expenses and should retain original expense receipts for tax purposes, although you may obtain copies for departmental records. Receipts are not required by Accounts Payable when using this option.
- Form PSA-2. Option 2 should be used when you are paying a fee and reimbursing actual expenses. Using this option, you must either collect original receipts from the individual or pay expenses directly to a third-party vendor, such as airline ticket and hotel bill.

Reimbursement of travel expenses is made according to the contract signed by the parties, but may not exceed the limits stated in the Out-of-State Travel Policies.
Professional service agreements containing provisions contrary to policies and procedures are invalid and will not be honored.

D. Payment Processing

MDVs in payment of professional services must include the individual’s/company’s name, Social Security/Federal I.D. number, and home or business mailing address so that IRS Form 1099 (if applicable) can be prepared and mailed to the individual/company at the end of the calendar year.
Other documentation should include:

- Original signed Professional Service Agreement or Invoice
  When funds from a state of Alabama grant or contract or federal agency passed to the University through a state agency are used to pay for professional services, an invoice from the professional is required as documentation, in addition to the other requirements of this section.
- Approved Request for Independent Contractor Status Form
- Receipts (only if paying expenses separately using PSA Option 2 described above)

Payment of professional service fees cannot be made in advance. Although completed paperwork may be submitted to Accounts Payable in advance, the check will not be issued until the completion date of the service.

E. Honoraria

For accounting purposes, the term “honorarium” refers to a token of appreciation given after the fact, where there was no prior expectation of payment. No prior agreement verbal or otherwise was made with the individual.
In most cases where services are provided, there is a prior agreement or expectation of payment, and this must be formalized following the Professional Service procedures outlined above. This process clarifies the terms of the agreement and protects the University as well as the individual.
In the case of a true “honorarium”, a MDV should be submitted to Accounts Payable and must include the recipient’s name, Social Security number, home or business mailing address, and the amount of the honorarium for IRS 1099 reporting. A note of explanation should be included as to why the situation calls for an honorarium rather than a professional service fee.
In lieu of a cash honorarium, goods imprinted with the words or symbols publicizing the University may be given. Items given in addition to a cash honorarium can only be of such
value as will prevent the cash plus the item from exceeding a reasonable honorarium. Only cash honoraria are taxable.
Consult the Tax Manager or Accounts Payable Manager with any questions.

RELOCATION EXPENSES (7814XX)

A. General Guidelines
Payment of the relocation/moving expenses of new faculty and administrators is at the option of the appropriate dean, director, or department head.
When a University department agrees to pay the moving expenses for a new employee, the department should call the Purchasing Department to obtain the name of the moving company under contract. Interstate moves require the use of the moving company with which the University has a contract.
Any other moving expense reimbursements should be submitted on a MDV with original receipts attached.

B. Classifications of Payments
Refer to the chart below for account codes when categorizing payments made for new employee moving expenses.

- 781411 - Household Moving (Including up to 30 consecutive days of storage)
- 781412 - Travel and lodging during the move
- 781413 - Meals during the move
- 781418 - Pre-Moving travel and lodging

Ex: House-Hunting Trip after the Candidate has Accepted the Job Offer

- 781419 - Pre-moving meals
- 781416 - Temporary quarters (after moving to the Tuscaloosa area)
- 781417 - Temporary quarters/meals
- 781414 - Miscellaneous

Ex: Mileage in Excess of Current Rate and Storage in Excess of 30 Days

- 781415 - Office/Laboratory

C. Tax Treatment
Reimbursements for moving expenses are classified as “qualified” and “non-qualified” according to federal tax law.
“Qualified” moving expense reimbursements include household moving (including up to 30 days of storage) and travel and lodging during the move. If travel includes mileage, such items paid directly to the employee are treated as nontaxable fringe benefits, which are reported as an information item in Box 13 of the employee’s W-2 Form at the end of the year. If such payments are made to a third party, such as a moving company, the payments are not required to be reported.
All other moving expense reimbursements are classified as “non-qualified” and are considered taxable income to the employee. This includes storage costs in excess of 30 days and mileage reimbursed in excess current mileage rate. All non-qualified payments will be included in the “Wages” amount reported in Box 1 of employee’s W-2 Form at the end of the year and are subject to tax withholding on a periodic basis throughout the year. Generally, withholding will be taken from the employee's next paycheck after the moving expense is paid. Non-qualified payments made to third parties, such as a hotel, will be classified and treated as if the payment had been made directly to the employee.

AWARDS, SCHOLARSHIPS (7812XX)

A. Prizes and Awards
Monetary Prizes and Awards
Scientific, Educational, Artistic, or Literary Achievements are taxable income to the recipient.
University employee awards must be processed on a personnel action form (PA) through the University payroll system. This includes student-employee awards such as awards for outstanding teaching or research. Consult the Student Payment Policy for information regarding payments to students.

**Non-Monetary**
Plaques, trophies, certificates, etc., are examples of non-cash awards that may be given.

**Awards and Scholarships**
Checks will be mailed to recipients’ residences. It is University policy that checks are not allowed to be picked up for audit control purposes. For presentation purposes, departments may use a letter or certificate of their choosing.

B. **Stipends**
Stipends are allowances paid for travel or living expenses to participate in a University-sponsored program or conference. Some examples include summer programs for high school students or in-service workshops for teachers.
When submitting MDVs for stipend payments, detailed information must be provided to indicate the nature of the stipend. For example:

- Is the stipend intended to cover expenses such as travel, room and board?
- Is the recipient a student or a participant in a training workshop or seminar?
- Is the recipient performing any services for the university?

If services are being performed, the payment should be reclassified as wages or professional service fees. The Tax Manager should be consulted in advance to determine the proper classification.
Checks will be mailed to recipients’ residences. It is University Policy that checks are not allowed to be picked up for audit control purpose.
Example: Travel allowances paid to participants in a UA-hosted workshop would be classified as stipends (78XXXX). Payments to individuals for teaching or leading the workshop would be classified as professional fees (74XXXX).

**OTHER**

A. **General Guidelines**
The University Purchasing Card should be used to pay for registrations, subscriptions and memberships.

B. **Registration Fees (781320)**
All registration fees should be prepaid by the University if possible. If not prepaid by the University, registration fees may be reimbursed after completion of the event.
Excursions are the responsibility of traveler and cannot be paid or reimbursed by the University.

C. **Memberships (781317)**
The University encourages faculty and staff membership in organizations that will promote advancement of instruction, research, and public service and enhance the professional standing and development of its faculty and staff. With the approval of the dean or corresponding non-academic area head, faculty and staff memberships that are within the guidelines outlined below may be paid for within available departmental funds.
Faculty and staff memberships paid for with departmental funds should return demonstrable benefits to the division/department in terms of its mission. These benefits should include:

- Receipt of scholarly journals, professional publications, and employment information
- Professional Development
- Contract and exchange of information with other professionals in the area of interest
- Instructional Enhancement
- Scholarly research and creative work

Only memberships in organizations that do not discriminate on the basis of race, religion, sex,
age, color, national origin, or individual handicap will be approved. Costs of membership in any civic or community organizations are unallowable. An attorney general’s ruling allows only one membership per city for chambers of commerce. These memberships must be in the name of the University with no benefits accruing to any particular individual or department. Colleges and corresponding non-academic areas may establish more restrictive guidelines for the payment of individual memberships within the guidelines presented above.

D. **Subscriptions (781319)**
Payments for subscriptions should include the renewal notice or a completed order form. If these are not available, the department should type a letter to the vendor indicating the periodical desired and the UA address to which it should be mailed. A photocopy of the letter, as well as the original letter, should be attached to the MDV.

E. **Dues**
Rotary Club dues, etc., may not be paid using University funds.