

University of Alabama Expenditure Guidelines

This matrix is intended to assist the user in identifying the appropriate method of payment for common expenditures. For more information about a specific category, please consult the Accounts Payable, Purchasing, or Purchasing Card Services websites for the full text of the applicable policy. All standing UA contracts must be observed.

The source of funding must always be considered when determining whether an expenditure will be allowable. Certain Contracts or Grants may prohibit some of the expense categories listed here. Categories that are designated as "Foundation Funds Only" are only considered allowable when charged to Foundation funds (Ex. Capstone).

		Symbol Key:							
		X Preferred Method of Payment, * Acceptable alternate payment method, \$ Requisition required when amount exceeds \$4,999.99, F Only Allowable when Foundation (Ex. Capstone) funds are used							
Category	Transaction Type	<div style="display: flex; justify-content: space-between;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">P-Card</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Requisition</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Misc. Disbursement Voucher</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Travel Voucher</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Departmental Transfer</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Foundation Funds Only</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Contract Exists</div> </div>							Notes
Advertisements	Recruiting, Display Ad, Outdoor Billboard, Television, Radio, Internet, Newspaper, Magazine, Journals	X							-All Advertising should be paid on p-card. -Contracts must be reviewed by UA Contract Administrator.
Air Charters	Public Carrier		X					X	
Air Fare		X							-Out-of-State only -Restrictions apply, see University Travel Policies
Alcoholic Beverages		F					X		
Alterations & Monogramming			X						
Appliances: Coffee pots, Refrigerators, Microwaves		X	\$						Allowable only when needed for research or instructional use, Conferences, Workshops or meetings sponsored by UA for the public, or to replace original building equipment.
Athletic, Theare, and Similar Events		X							-Prohibited except for the entertainment of prospective employees -See University Spending Policies
Awards & Recognition (UA employee and related to University employment)									Processed through Human Resources
Awards and Prizes (Non-UA employee)	Incentive programs, Student awards								-Contact Accounts Payable Customer Service at acctspay@bama.ua.edu -See Student Payment Policy for student awards.
Banquets and catering including servers and designers			*	X					-Contracts must be reviewed by the University Contract Administrator -See Risk Management Catering information
Books		X	\$						
Bus Charters			X						
Business Luncheon	Catered		*	X					-Contracts must be reviewed by the University Contract Administrator -See Risk Management Catering information

Category	Transaction Type	Payment Method							Notes
		P-Card	Requisition	Misc. Disbursement Voucher	Travel Voucher	Departmental Transfer	Foundation Funds Only	Contract Exists	
Business Luncheon	Restaurant	X		*					
Cards	Holiday/Greeting Cards	F					X		
Catering for Business Meetings and Conferences				*	X				-Contracts must be reviewed by the University Contract Administrator -See Risk Management Catering information
Cellular Phones & Service									See Wireless Communication Policy
Clothing and/or Uniforms		X	\$					X	
Coffee, cream, sugar, soft drinks, water, cups, napkins, etc.	Consumed by UA employees	F					X		
Coffee, cream, sugar, soft drinks, water, cups, napkins, etc.	Covered by Entertainment Guidelines (with an acceptable business purpose)	X							Coffee Service should be paid by MDV
Computers	Desktop, Laptop, Peripherals	X	\$					X	Computer systems not purchased from contract vendor must be competitively bid.
Conference and Seminar Meeting Rooms	Meeting room(s) booked at a hotel with audio visual and/or presentation equipment for University hosted events			*	X				Contracts must be reviewed by the University Contract Administrator
Conference Registration Fees		X		*					Payment may be made via MDV if P-Card is not accepted.
Consulting Services					X				Must complete an Independent Contractor form, a Professional Services Agreement, and be reviewed by University Tax Manager
Copying	On Campus					X			
Copying	Off Campus	X	\$					X	
Decorations and Party Supplies		F					X		Must be charged to foundation funds unless there is a valid business purpose for the purchase (Ex. Student activities) See University Spending Policies.
Donations and Contributions									-Prohibited (includes Foundation Funds) -See University Spending Policies
Dry Cleaning and Laundry				X				X	
Ebay Purchases		X							With prior approval from P-Card Services. Must meet certain criteria.
Engraving				X					
Event Charges (Table Rentals, Booth)	UA Hosted Events			X				X	
Event Charges (Table Rentals, Booth)	Non-UA Hosted Events				X				

Category	Transaction Type							Notes
		P-Card	Requisition	Misc. Disbursement Voucher	Travel Voucher	Departmental Transfer	Foundation Funds Only	
Express Mail Service	Packages, Overnight	X					X	
Flower Arrangements	Honors Day, Graduation, or other official University Functions	X						See University Spending Policies
Flower Arrangements	Congratulatory, Funeral, Illness, Administrative Professional's Day	F				X		
Food Items in Bulk	Groceries purchased for business related meetings, conferences, Food Labs, etc.	X						
Furnishings	Office Furniture	X	\$				X	
Furnishings	Office Accessories for Public Areas (Ex. Lamps, Art work, etc. for reception areas)	X						
Furnishings	Office Accessories for Non-Public Areas (Ex. Lamps, Art work, etc. for private offices)	F				X		
Gifts		X						-Prohibited except for University memorabilia -Restrictions apply, see University Spending Policies
Golf Carts or Similar Vehicles			X					Must be approved by Risk Management
Insurance Payments								Consult Risk Management
Items for Resale		X	\$					
Lease & Rental of Equipment			X					
Lease & Rental of Real Estate				X				Contact Land Management & Real Estate Services
Lodging	Out-of-State Travel for UA Employees	X						Restrictions apply, see University Travel Policies
Lodging	In-State Travel for UA Employees				X			Subject to In-State per diem
Lodging	Speakers, Guest, Lecturers, Student Groups	X						Lodging for non-UA employees is not subject to per diem
Maintenance or Service Agreements			X					
Meals (excluding catering)	Meals during Out of State Travel for UA Employees				X			Restrictions apply, see University Travel Policies
Meals (excluding catering)	Meals during In-State Travel for UA Employees				X			Subject to In-State per diem, see University Travel Policies
Meals (excluding catering)	Social Activities for UA Employees, Retirement Dinners, Receptions	F				X		See University Spending Policies
Meals (excluding catering)	Working meals, Planning Meetings, Recruitment (Prospective Employee)	X		*				Must submit an Entertainment Expense Form to document the business purpose of the meal. See University Spending Policies
Membership Dues		X						-Consult UA Spending Policies for allowable memberships and requirements. -Payment may be made via MDV if P-Card is not accepted.

Category	Transaction Type	<div style="display: flex; justify-content: space-between;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">P-Card</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Requisition</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Misc. Disbursement</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Travel Voucher</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Departmental Transfer</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Foundation Funds Only</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Contract Exists</div> </div>							Notes
Mini Storage for University Owned Items			X						
Moving Expenses	Moving Company		X						See Relocation of Household Goods information on Purchasing Website
Moving Expenses	Reimbursements			X					See Relocation Expenses Section of University Travel and Spending Policies
Office Supplies		X						X	
Parts for In-House Repairs		X	\$						All repairs to buildings (internal and external) must be managed by Construction Administration.
Postage	Stamps	X							
Professional Services Contractual Agreements									Contact Accounts Payable and/or Purchasing for guidance.
Promotional Items	Novelties	X	\$						Must have a UA logo
Propane Gas		X						X	
Refreshments (Coffee, cream, sugar, soft drinks, water, cups, napkins, etc.)	Consumed by UA employees	F					X		
Refreshments (Coffee, cream, sugar, soft drinks, water, cups, napkins, etc.)	Covered by Entertainment Guidelines (with an acceptable business purpose)	X							Coffee Service should be paid by MDV
Relocation Expenses	Moving Company		X						See Relocation of Household Goods information on Purchasing Website
Relocation Expenses	Reimbursements			X					See Moving Expenses Section of University Travel Policies
Repair of Equipment			X						
Royalties				X					
Scholarships or Fellowships									See Student Payment Policy
Signage	Permanently affixed outdoor signage		X						Must be approved by Facilities Administration
Software	Off the shelf, not requiring a signed license agreement	X						X	
Software	Requiring signed license agreement		X						
Space Heater		X							Must be approved in advance by University Energy Engineer.
Speakers & Lecturers				X					Must complete an Independent Contractor form, a Professional Services Agreement, and be reviewed by University Tax Manager
Sponsorships									Must be reviewed by University Tax Manager and Accounts Payable
Student Activities and Expenses									See Student Payment Policy

Category	Transaction Type	Payment Method							Notes
		P-Card	Requisition	Misc. Disbursement	Travel Voucher	Departmental Transfer	Foundation Funds Only	Contract Exists	
Subscriptions	Journals, Periodicals, etc.	X		*					Payment may be made via MDV if P-Card is not accepted.
Temporary Labor Staffing			X					X	
T-Shirts		X	\$						Designs must be approved by University Relations
Vehicle Rentals	UA Fleet Services					X			
Vehicle Rentals	Off-Campus Vendor (Local)		X					X	Consult UA Travel Policies
Vehicle Rentals	Off-Campus Vendor (Out of State)	X						X	Consult UA Travel Policies
Vehicles			X						
Visas for International Travel				X					See University Travel Policies
Website Domain Fees		X							