PURPOSE

To provide for the prudent utilization of University resources.

POLICY

1. University departments may make a payment, in the form of a gift, to a non employee for the following events:
   
   A. In lieu of an Honorarium
   B. In lieu of a Lecture Fee
   C. For Recruitment

2. Payments in excess of $100.00 must be approved by the appropriate dean, resource center director, vice president or vice provost.

3. No alcoholic beverages should be purchased as a gift.

4. All gifts no matter what the dollar amount is considered taxable income.