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## 2326.1 GIFTS BASED ON NON UNIVERSITY PERSONNEL

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Effective: November 2006  
Last Reviewed: April 2018  
Responsible Office: Comptroller  
Approval: Comptroller

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### PURPOSE

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To provide for the prudent utilization of University resources.

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### POLICY

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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.