

### Expenditure Guidelines Matrix

This matrix is intended to assist the user in identifying the appropriate method of payment for common university expenditures. For more information about a specific category, please consult the [Accounts Payable](#), [Expenditure Review Services](#), [University Contracts](#), or [University Purchasing](#) webpages on the Financial Affairs website for the full text of the applicable policy. All standing UAB contracts must be observed.

The source of funding must always be considered when determining whether an expenditure will be allowable. Certain Contracts of Grants may prohibit some of the expense categories listed below. Categories that are designated as "Non-UAB Source of Funds" must be paid using a funding source other than UAB funds.

**Symbol Key:**

X Preferred Method of Payment, \* Acceptable alternate payment method, N Non-UAB Source of Funds should be used for the payment

**NOTE: Maneuver over items to possibly access other applicable information in the form of a hyperlink**

Category	Transaction Type						Notes
		PO Requisition	Payment Request (Types)	Non-UAB Source of Funds	Journal Entry/ Departmental Transfer	Contract Exists	
Advertisements	Recruiting, Display Ad, Outdoor, Billboard, Television, Radio, Internet, Newspaper, Magazine, Journals	*	X				<ul style="list-style-type: none"> <li>• Should be paid directly to the vendor</li> <li>• Contract required regardless of dollar amount</li> <li>• Must comply with appropriate Advertising guidelines</li> </ul>
	Branding/ Logo Design Services	*	X				<ul style="list-style-type: none"> <li>• Contract required regardless of dollar amount</li> </ul>
Air Charters							<ul style="list-style-type: none"> <li>• See Chartered Aircraft policy</li> </ul>
Air Fare		X	*				<ul style="list-style-type: none"> <li>• Must comply with University Travel policies</li> </ul>
Alcohol and Related Expenses	Expenses related to Alcohol, Bartenders, Bar Sets, Corkage Fees, Associated Gratuity, etc.			N			<ul style="list-style-type: none"> <li>• See Associated Policy</li> </ul>
Alterations & Monogramming		X					<ul style="list-style-type: none"> <li>• Must comply with University Uniform policy</li> </ul>
Appliances: Coffee pots, Refrigerators, Microwaves, Ice machines		X					<ul style="list-style-type: none"> <li>• Allowable when needed for research or instructional use, patient waiting areas, or for employee common areas</li> </ul>
Awards & Recognition (UAB employee and related to University Employment)	Plaques to be placed in public space on campus	X	*				<ul style="list-style-type: none"> <li>• Must identify room/ area will it be displayed</li> </ul>
	For employee to keep			N			
Awards & Prizes (Non-UAB employee)	Incentive programs, Student awards	*	X				<ul style="list-style-type: none"> <li>• Student awards allowable for official Provost approved functions</li> </ul>

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Category	Transaction Type	<div style="display: flex; justify-content: space-between;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">PO Requisition</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Payment Request (Types)</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Non-UAB Source of Funds</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Journal Entry/ Departmental Transfer</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Contract Exists</div> </div>					Notes
Books		X	*				<ul style="list-style-type: none"> <li>• Must be for lab/office for reference purposes</li> </ul>
Bus Charters		X	*			X	<ul style="list-style-type: none"> <li>• See link for Contracted vendor</li> </ul>
Business Meals	Off campus restaurant meals involving individuals from <i>outside</i> UAB		X				<ul style="list-style-type: none"> <li>• Alcohol related expenses cannot be reimbursed</li> <li>• See link to Entertainment Guidelines</li> </ul>
Cards	Holiday/ Greeting Cards						<ul style="list-style-type: none"> <li>• Refer to Promotional Item policy</li> </ul>
Catering for public conferences, seminars, workshops, or continuing education classes	Produced by UAB primarily for external participants		X				<ul style="list-style-type: none"> <li>• Event Pre-Approval Form required</li> <li>• Contract required for services over \$2,500</li> <li>• See link to Entertainment Guidelines</li> </ul>
Cellular Phones & Service							<ul style="list-style-type: none"> <li>• Must contact Telecommunications</li> </ul>
Certifications			X				<ul style="list-style-type: none"> <li>• Must be required for official UAB job responsibilities</li> <li>• See policy link here</li> </ul>
Clothing and/or Uniforms		X				X	<ul style="list-style-type: none"> <li>• See Uniform Policy</li> </ul>
Computers (Desktop, Laptop, Tablets, Peripherals)	Non-Data Planned Devices	X	*			X	<ul style="list-style-type: none"> <li>• See link for Contracted Vendors</li> </ul>
	Data Planned Devices					X	<ul style="list-style-type: none"> <li>• Must go through Communications</li> </ul>
Conference and Seminar Meeting Rooms	Meeting room(s) booked at a hotel with audio visual and/or presentation equipment for University hosted events		X				<ul style="list-style-type: none"> <li>• Event Pre-Approval Form required</li> <li>• Contract required</li> <li>• See Entertainment Guidelines</li> </ul>
Conference Registration Fees (Foreign Conf/ Meeting requires Foreign Travel Approval Form to be provided)	Paid directly to conference vendor		X				
	Reimbursement to employee		X				<ul style="list-style-type: none"> <li>• Must be reimbursed after travel has occurred unless there was not any travel associated with attending (i.e. webinar, conference on campus, etc.)</li> </ul>

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Category	Transaction Type	<div style="display: flex; justify-content: space-between; padding: 5px;"> <div style="width: 15%; transform: rotate(-45deg); white-space: nowrap;">PO Requisition</div> <div style="width: 15%; transform: rotate(-45deg); white-space: nowrap;">Payment Request (Types)</div> <div style="width: 15%; transform: rotate(-45deg); white-space: nowrap;">Non-UAB Source of Funds</div> <div style="width: 15%; transform: rotate(-45deg); white-space: nowrap;">Journal Entry/ Departmental Transfer</div> <div style="width: 15%; transform: rotate(-45deg); white-space: nowrap;">Contract Exists</div> </div>					Notes
Consulting Services	Individual		X				<ul style="list-style-type: none"> <li>Personal Services Form Required</li> <li>Contract Required if fee is to exceed \$2,500</li> <li>See link to University Contracts</li> </ul>
	Company		X				<ul style="list-style-type: none"> <li>Contract Required if fee is to exceed \$2,500</li> <li>See link to University Contracts</li> </ul>
Copying	On Campus				X		
	Off Campus		X				
Decorations and Party Supplies				N			
Donations, Contributions, and Sponsorships				N			
Engraving			X	N			<ul style="list-style-type: none"> <li>Only engraving for Institutional Awards can be paid with UAB funds</li> </ul>
Equipment	Non- Capital (\$0-\$4,999 per piece for unviwersity purchases; \$0- \$1,999 for hospital purchases)	X					<ul style="list-style-type: none"> <li>Quote required in the backup documentation</li> </ul>
	Capital (\$5,000 ≤ for university purchases; \$2,000 ≤ for hospital purchases)	X					<ul style="list-style-type: none"> <li>Quote required in the backup documentation</li> <li>Equipment Purchase Information Form required</li> <li>Certificate of Screening Required (Grant accounts only)</li> <li>If \$15,000 ≤, Sole Source Justification Form Required (unless purchased from UAB contracted vendor)</li> </ul>
Event Charges (Table Rentals, Booth Rentals, Electrical/Data Connections, Catering, Rental of Equipment)	UAB Sponsored Event		X				<ul style="list-style-type: none"> <li>Event Pre-Approval Form</li> <li>Contract Required</li> <li>See Entertainment Guidelines</li> </ul>
	Non-UAB Sponsored Event		X				<ul style="list-style-type: none"> <li>Event Pre-Approval Form Required</li> <li>Contract Required</li> <li>See Entertainment Guidelines</li> </ul>
Express Mail Services	Packages, Overnight		X				
Flower Arrangements	Major Institutional Functions		X				<ul style="list-style-type: none"> <li>Such as Graduation, Honors Convocation, and Ticketed Events</li> </ul>
	Congratulatory, Funeral, Illness, Administrative Professional's Day, etc.			N			

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Category	Transaction Type	<div style="display: flex; justify-content: space-between; width: 100%;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">PO Requisition</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Payment Request (Types)</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Non-UAB Source of Funds</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Journal Entry/ Departmental Transfer</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Contract Exists</div> </div>					Notes
Food Items in Bulk	Groceries purchased for research purposes only	X	*				
Furnishings	Office Accessories for Public Areas (ex. Lamps, Art work, etc. for reception areas)	X	*			*	
	Office Accessories for Private Areas (ex. Art work, etc. for private offices)				N		• Exception for Desk Lamps
Incidental Meeting Refreshments	Held on campus and participants are all UAB affiliated (internal training classes, seminars, workshops, etc.)		X				• See Entertainment Guidelines
Lease & Rental of Equipment		X					<ul style="list-style-type: none"> <li>• Should be paid directly to the vendor</li> <li>• See Lease and Lease/Purchase Policy</li> </ul>
Lease & Rental of Real Estate		X	*				<ul style="list-style-type: none"> <li>• Should be paid directly to the vendor</li> <li>• Must be handled through Real Estate Services</li> </ul>
Licenses			X				<ul style="list-style-type: none"> <li>• Must be required for official UAB job responsibilities</li> <li>• See License/Certification policy</li> </ul>
Lodging	Intra-State Employee Travel		X				<ul style="list-style-type: none"> <li>• Subject to In-State Per diem</li> <li>• See Link here</li> </ul>
	Out-of-State Employee Travel		X				<ul style="list-style-type: none"> <li>• Subject to UAB accountable travel plan</li> <li>• See link here</li> </ul>
	Guest Speakers, Independant contractors, Recruits	X	*				<ul style="list-style-type: none"> <li>• Only for lodging in Birmingham unless a Master Agreement with the hotel has been routed through University Contracts</li> <li>• See policy link here</li> </ul>
Maintenance or Service Agreements		X	*				• Must be routed through University Contracts
Meals (excluding catering)	Intra-State Employee Travel		X				<ul style="list-style-type: none"> <li>• Subject to In-State Per diem</li> <li>• See Associated Travel Guidelines</li> </ul>
	Out-of-State Employee Travel		X				<ul style="list-style-type: none"> <li>• Subject to UAB accountable travel plan</li> <li>• See Associated Travel Guidelines</li> </ul>
	Business Meals (must include non-UAB individuals)		X				• See University Entertainment Guidelines
	Recruitment		X				• See University Entertainment Guidelines

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Membership Dues			X				<ul style="list-style-type: none"> <li>Organization must provide services related to the duties of the individual at UAB</li> <li>See Membership and Dues Guidelines</li> </ul>
Mini Storage for University Owned Items			X				<ul style="list-style-type: none"> <li>Should be paid directly to vendor</li> <li>Must have a contract that is routed through University Contracts</li> </ul>
Moving/ Relocation Expenses	Moving Company	X				X	<ul style="list-style-type: none"> <li>See list of Contracted Vendors</li> <li>See University Moving Policy</li> </ul>
	Payment to Employee						<ul style="list-style-type: none"> <li>Must be paid through Payroll as additional compensation</li> <li>See University Moving Policy</li> </ul>
Office Supplies		X	*			X	<ul style="list-style-type: none"> <li>See list of Contracted Vendors</li> </ul>
Passports (includes passport photos)							<ul style="list-style-type: none"> <li>Prohibited</li> <li>See University Travel Guidelines</li> </ul>
Parts for In-House Repairs		X	*				
Postage	Regular Postage		X				
	Bulk Mail					X	
Professional Services Contractual Agreements	<a href="#">Link to Form here</a>		X				<ul style="list-style-type: none"> <li>Must be routed through University Contracts</li> <li>Contract required if over \$2,500</li> <li>Link to Personal Services Policy</li> </ul>
Promotional Items		X					<ul style="list-style-type: none"> <li>Should be paid directly to the vendor</li> <li>Must have a UAB logo</li> <li>Must be under \$25 per item</li> <li>See policy here</li> </ul>
Refreshments (Coffee, cream, sugar, soft drinks, water, cups, napkins, etc.)	Consumed by UAB employees				N		
	Covered by Entertainment Guidelines (with an acceptable UAB business purpose)	X					<ul style="list-style-type: none"> <li>See Entertainment Policy</li> </ul>
Repair of Equipment		X	*				
Retreats	Faculty/Staff		X				<ul style="list-style-type: none"> <li>Requires Prior Approval</li> <li>See Faculty/Staff Retreat Policy</li> </ul>
Scholarships or Fellowships			X				<ul style="list-style-type: none"> <li>Must be processed through Student Accounting</li> </ul>

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Signage		X				*	
Software	Off the shelf, not requiring a signed license agreement	X					X
	Requiring signed End-User License Agreement (EULA) and/or Terms and Conditions referenced on quote	X					<ul style="list-style-type: none"> <li>• Must be routed through University Contracts</li> </ul>
Speakers & Lecturers			X				<ul style="list-style-type: none"> <li>• Must complete and route a Personal Services Form</li> <li>• Contract required for services over \$2,500</li> </ul>
Subscriptions	Journals, Periodicals, etc		X				<ul style="list-style-type: none"> <li>• Only allowable for patient waiting rooms or lab/office for reference purposes</li> </ul>
Telephones	Desk Phones						<ul style="list-style-type: none"> <li>• Complete Telecommunications Ticket</li> </ul>
Vehicle Rentals	Off-Campus Vendor (Local)	X					X <ul style="list-style-type: none"> <li>• Must complete Car/Van Rental Form</li> <li>• See Car Rental policies</li> </ul>
	Off-Campus Vendor (Out-of-State)		X				<ul style="list-style-type: none"> <li>• See UAB travel policies</li> </ul>
Vehicles		X					<ul style="list-style-type: none"> <li>• Must complete Vehicle Purchasing Form</li> <li>• See policy on Vehicle Purchases</li> </ul>
Visas for International Travel			X				<ul style="list-style-type: none"> <li>• Foreign Travel Approval Form must be provided</li> <li>• See University Travel policies</li> </ul>
Website Development			X				<ul style="list-style-type: none"> <li>• See World Wide Web Pages Policy</li> </ul>
Website Domain Fees			X				<ul style="list-style-type: none"> <li>• See World Wide Web Pages Policy</li> </ul>