

Enterprise - Expenditures Allowed by Entity

Expenditure	ASU FOUNDATION	GEORGIA HEALTH SCIENCES FOUNDATION	GRU	MEDICAL ASSOCIATES	GEORGIA REGENTS HEALTH SYSTEM	MCG FOUNDATION	GEORGIA REGENTS MEDICAL CENTER
Advocacy Events	Yes – subject to IRS Limits	Yes – subject to IRS Limits	No	No	No	No	Yes
Automobile for personal use	No	Requires approval of Exec Committee	No	No	No	No	No
Capital Equipment (\$5K+)	Yes*	Yes	Yes	Yes	Yes, but not part of MCGHS budget	Yes, but subject to restricted fund agreement per donor	Yes
Cell Phones/PDA's	Yes*	Yes	Yes	Yes, limited based on PPG Policy	Yes, but per MCGHS budget, currently limited to EVP and Gen Counsel office expenses	Yes	Yes
Club Dues/Membership Fees	Yes, if state funds aren't available/allowed and clearly supports the mission of the University	Requires approval of Exec Committee	No	No	No	Yes – only Pinnacle club membership fees	Yes
Computers	Yes*	Yes	Yes	Yes	Yes, but not part of MCGHS budget	Yes, but subject to restricted fund agreement per donor	Yes
Consultants	Yes, but not to an individual that should be hired as part-time or temp	Yes	Yes, subject to DOAS procurement rules	Yes	Yes, but per MCGHS budget, currently limited to Gen Counsel office expenses	Yes, subject to state procurement rules	Yes
Contractors	Yes, but not to an individual that should be hired as part-time or temp	Yes	Yes, subject to DOAS procurement rules	Yes	Yes, but not part of MCGHS budget	Yes, subject to state procurement rules	Yes

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Contributions to other Non-MCG Affiliated Organizations	<b>No</b> , except for contributions made in lieu of flowers for funeral services in honor of an individual important to the University	<b>No</b>	<b>No</b>	Yes, if other entity is a 501 (c)(3) tax exempt	Unknown	<b>No</b>	Yes, subject to IRS limitations & Stark & Anti- kickback rules
Costs for athletic or cultural events	Yes – only if business related	Yes – only if business related	<b>No</b>	<b>No</b>	<b>No</b>	Yes – if donor cultivation and requires the amount of each separate expenditure, date, place and description of entertainment, the business purpose (how the mission of the university is advanced by incurring the expense), the name and title of other person(s) in attendance to support how the benefit required in above will be derived with greater than 75% external participants	Yes
Employee Services/Awards	Yes, with prior approval only.	Yes	Yes – such as service pins, nothing to be construed as a gratuity or bonus	Yes, subject to IRS limitations	Yes, subject to IRS limitations, but no part of MCGHS budget	Yes, subject to IRS limitations	Yes

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Employee Travel	Yes - per USG Travel policy	Yes	Yes – State Per Diem limits	Yes	Yes, but per MCGHS budget, currently limited to EVP and Gen Counsel office expenses	Yes – State Per Diem limits	Yes
First Class Plane Ticket	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Flowers, gifts, gratuities to USG and MCG Enterprise Employees	Yes; subject to very specific limits outlined in expense policy	No; except for special requests outlined in policy	<b>No</b>	Yes, subject to IRS limitations	Yes, subject to IRS limitations, but not part of MCGHS budget	ONLY Flowers or memorials – when intended as an expression of sympathy or a get well wish, limited to less than or equal to \$75	Yes, subject to IRS limitations & Stark & Anti- kickback rules
Gift to Employee leaving University or Hospital	Yes - up to \$150. Cash is not allowed.	Yes – up to \$400	<b>No</b>	Yes, subject to IRS limitations	Yes, subject to IRS limitations, but not part of MCGHS budget	Only if retiring and up to \$400	Yes, subject to IRS limitations & Stark & Anti- kickback rules
Gifts to USG and MCG Enterprise Colleagues	Yes	<b>No</b>	<b>No</b>	Yes, subject to IRS limitations	Yes, subject to IRS limitations, but not part of MCGHS budget	<b>No</b>	Yes, subject to IRS limitations & Stark & Anti- kickback rules
Holiday Cards and Postage	Yes	No; except for donor cultivation through the MCG Enterprise Advancement Offices	<b>No</b>	Yes – only if business related	Yes – only if business related, but not part of MCGHS budget	No; except for donor cultivation for GRU	Yes
Holiday Celebrations	<b>No</b>	<b>No</b>	<b>No</b>	Yes	Yes, but not part of MCGHS budget	<b>No</b>	Yes
Honoraria (external)	N/A	Yes	Yes, subject to DOAS procurement rules	Yes	Yes, but part of MCGHS budget	Yes, subject to DOAS procurement rules	Yes
In/Out funds collected from employees to be used for parties/gifts (ie., true agency)	Yes, per Dean, if for morale and community building within their unit/ area	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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Internet Service Provider Fees	N/A	Yes	No	Yes, if business purpose	Yes, but not part of MCGHS budget	Yes	Yes
Meals for Employee / Non- Employee (Personnel) Alcohol only for institutional events, and for meals/events while conducting official business with external constituents	Yes	Yes – only if business related	Very limited – See BOR Policy (NO ALCOHOL)	Yes	Yes, but per MCGHS budget, currently limited to EVP and Gen Counsel office expenses	Yes – if bona fide business purpose with 75% or more external participants, sufficiently substantiated and accounted for on a timely basis	Yes
Merchandise for Sale or Giveaway	N/A	Yes	No	Yes, limited to de minimis marketing collateral materials	Yes, limited to de minimis marketing collateral materials, but no part of MCGHS budget	Only for giveaway and limited to IRS de minimis rules. No gift cards allowed	Yes, subject to IRS limits and Stark & Anti-kickback rules
Moving Expenses	Yes; when specifically approved	Yes; when included in written employment offer	Yes; when included in written employment offer	Yes	Yes, but not part of MCGHS budget	Yes; when included in written employment offer	Yes
Professional Licensure	Yes; when specifically approved	No	Yes – if a particular job requirement	Yes	Yes, but not part of MCGHS budget	Yes, but subject to restricted fund agreement per donor	Yes
Property/Facilities	Yes; with board approval	Requires Detailed Plan	Yes, subject to DOAS procurement rules	Yes	Unknown	Subject to restricted fund agreement per donor	Yes

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Receptions	Yes – if for faculty/staff, student/ parents	Yes – only if business related	No	Yes – only if business related	Yes – only if business related but not part of MCGHS budget	Yes – if donor cultivation and requires the amount of each separate expenditure, date, place and description of entertainment, the business purpose (how the mission of the university is advanced by incurring the expense), the name and title of other person(s) in attendance to support how the benefit required in above will be derived with greater than 75% external participants	Yes
Retirement Reception	Yes	Yes	No	Yes	Yes, but not part of MCGHS budget	Yes	Yes
Scholarships	Yes	Yes	Yes- from Scholarship Funds only	No	No	Yes	Yes
Small Value Equip (<\$5K)	Yes*	Yes	Yes	Yes	Yes, but not part of MCGHS budget	Yes, but subject to restricted fund agreement per donor	Yes

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