



UNIVERSITY OF
WEST GEORGIA

Last	N/A
Approved	
Effective	N/A
Next Review	N/A

Area	Finance (Procedures)
Chief Or Responsible Office	Controller's Office

Prizes and Awards

Authority for Procedure granted by [UWG PL #3001, Purchasing](#).

UWG departments are permitted to distribute Awards and Prizes to recognize and celebrate achievement and contribution to the University Community.

All employee recognition and incentive Award plans and programs must be submitted to the Office of Human Resources (hrservices@westga.edu) on or before May 1 prior to the applicable fiscal year of implementation to be submitted to the BOR for review and approval.

Note: Prizes and Awards may not be purchased using State Education & General (E&G), Technology Fees, Indirect Costs, or Restricted E&G funds, except where the value is De Minimis (amounts of \$75 or less for employees or \$50 or less for students). Procurement cards (P-Cards) should not be used to pay these expenses.

For more information, see the [Human Resources Administration Practice \(HRAP\) Manual](#), Incentive Compensation and Rewards Policy.

A. Awards

1. General Information

- a. Awards may be monetary or a tangible item (i.e., a plaque or memento that commemorates the achievement). Refer to the chart below for specific documentation requirements and approvals based upon the value of the award. Award amounts of \$75 or less are considered De Minimis and require only the approval of the Authorized Approver with fiscal accountability for the funds used.
- b. Awards may be purchased with Campus Services (12XXX), Student Activity (13XXX), Departmental Sales & Services (14XXX) or Agency funds (60000). If the Award value is considered De Minimis, state monies may be used.
- c. All payments made from University funds or items of value given to employees in excess of \$75 are considered compensation and are subject to federal, state, and employment tax

withholding and are submitted by the department to Human Resources/Payroll reporting on the USG Award Request Form, unless a specific exemption applies.

Note: Preapproval by the Office of Human Resources (OHR) is required.

The table below indicates additional required documentation for the acquisition or payment of an Award (based upon a per Award value). The criteria for selection documentation should be a separate document indicating the frequency with which the Award is given.

STEP	Award Value \$75 to \$99.99	Award Value \$100 to \$500
Criteria for selection	Required	Required
Documented receipt of Award by recipient	Required	Required
Approval Level (1)	Department	Department
Approval Level (2)	N/A	Divisional Vice President

See [UWG PL #3001 Associated Procedure: Authorized Financial Approvers](#) to identify approval levels.

2. Process

a. Non-monetary Awards

Departments should submit an approved Check Request form for Award payment or reimbursement. Acquisition documentation should include a copy of the approved selection criteria and required original receipt(s) or invoice(s). Awardees' names and signatures are required to accompany documentation for payment where the Award will be given at a time in the future. After the Award is distributed, it is the responsibility of the department to retain documentation of the awardees receipt of the Award. Anything that exceeds \$75 in value is subject to federal payroll taxes and must be routed through the payroll system by the requesting department.

b. Monetary Awards

University System of Georgia (USG) employees, while allowed under guidelines specified in the [Board of Regents \(BOR\) Policy Manual 8.2.18.4 Gratuities](#), are discouraged from accepting gratuities.

Submit an approved Check Request form for the payment Award along with the approved original Award plan. Anything of cash value that exceeds \$75 is subject to federal payroll taxes and must be routed through the payroll system by the requesting department.

Additional Requirements for Students

- a. Performance Based Awards are acceptable if the student has provided a service and/or performed a function to receive an Award (e.g., writing contests, dance contests, and various student skills competitions). Award amounts not to exceed \$500 may vary based on the value of service/performance.
- b. Monetary Awards given based on performance as a student are paid through Accounts

Payable and may be 1099 reportable. Recipients may receive an IRS 1099 form if reporting requirements are met at the end of the calendar year.

B. Prizes

1. General Information

- a. Acceptable Prizes/items associated with promotional events include T-shirts, mugs, plaques, click drives, etc. The Individual value of **student** Prizes/items should not exceed \$50 (bundled items should not exceed \$50 in total value awarded to an individual). The individual value of employee Prizes/items should not exceed \$75 (bundled items should not exceed \$75 in total awarded to an individual).
- b. Prizes may be purchased with Campus Services (12XXX), Student Activity (13XXX), Departmental Sales & Services (14XXX) or Agency funds (60000). State monies may be used only if the Prize value is \$50 or less for students or \$75 for employees (De Minimis).
- c. Monetary Prizes are prohibited except for gift cards. Gift cards are strongly discouraged and require prior approval from the Controller or their designee. For additional information, see [USG Business Procedures Manual \(BPM\) 24.3.1](#), Student Activity Fees. Departments are responsible for obtaining pre-approval from the CBO.
- d. The University may be subject to additional prohibitions required by athletic conference regulations.

2. Process

Submit an approved Check Request form for the payment or reimbursement of the Prize. Acquisition documentation should include a copy of the public announcement of the Prize offering and the original receipt(s) or invoice(s) for Prize. Recipient's name and/or signatures are required to accompany documentation for payment except where the Prize will be given at a time in the future. After the Prize is distributed, it is the responsibility of the requesting department to retain documentation (including recipient name and/or signature).

Monetary (Gift cards only): Monetary Prizes to employees are subject to federal payroll taxes; therefore, these should be submitted by the department to HR/Payroll to be handled through the payroll system. For more information, see [USG Business Procedures Manual \(BPM\), Section 5.3.17](#), Taxable Fringe Benefits.

For additional information or questions, contact the Office of Accounting at apinv@westga.edu.

Note: Foundation funds may be utilized for the purchase of Awards and Prizes. For specific guidelines, visit the [UWG Foundation webpage](#).

Recordkeeping

Records will be maintained for the retention period, as stated in the USG Records Retention Schedules or federal requirements, whichever is longer.

The requesting department is responsible for retaining documentation (including recipient name and/or signature) of distributed Prizes and Awards.

Definitions

Authorized Approver - An individual designated to authorize and approve financial transactions on behalf of the institution.

Award - given to an individual(s) based on a skill/ability achieved through an adjudicative process.

De Minimis - for purposes of this Procedure, amounts of \$75 or less for employees and \$50 or less for students.

Prize - given for an action taken or work created with an intent or hope of acquiring the reward.

University Community - (1) All persons enrolled at or employed by the University, including University students, faculty, staff, administrators, and employees, and (2) recognized University-affiliated entities including University departments, foundations, and registered University student organizations.

Forms

- [USG Award Request Form](#) (UWG single sign-on required)
- [UWG Check Request Form](#) (UWG single sign-on required)

Guidelines/Related material

- [Human Resources Administration Practice \(HRAP\) Manual](#), see the Incentive Compensation and Rewards Policy.
- Business Procedures Manual ([BPM](#)) [24.3.1 Mandatory Student Fees](#)

Approval Signatures

Step Description

Approver

Date