To ensure coordination and equitable use of limited Foundation funds for conducting recruitment activity on behalf of Florida Atlantic University, the Foundation has designated fund BDG302 – Recruitment Related Expenses to assist key university administrators with Recruitment of faculty or staff related expenses.

A recruitment related expense is a business expense that helps to promote the University as an attractive place to work. Generally, these expenses will include such things that cannot be paid from University funds.

**BDG302 – Recruitment Related Expense**

To assist with expenses associated with any recruitment of faculty or staff on behalf of FAU for the exclusive benefit of FAU and with a defined recruitment purpose and outcome.

**Recruitment:**
The process of exposing prospective faculty or staff to the Florida Atlantic University environment, and evaluating the potential candidate for an FAU position can include:

1. Meals (breakfast, lunch or dinner with the prospective employee).
2. Hosting accompanying spouses.
3. Fruit Baskets, welcoming potential employees to FAU.

**To be reimbursed by the Foundation, the expense must:**

- be considered a legitimate business expense from a reasonable business activity (see Foundation’s Disbursement guidelines for more information),
- be an ordinary expense that is common and accepted in development/fundraising
- exclusively benefit FAU,
- not provide for a personal or fringe benefit,
- comply with all applicable State statutes and IRS codes and regulations, and
• have proper substantiation.
  According to the IRS, no payment or reimbursement for a development related expense shall be allowed unless the person seeking payment or reimbursement for a legitimate development expense from the Foundation substantiates by adequate records or by sufficient evidence corroborating:
  1. the amount of such expense
  2. the date, description and place of any travel, meal, transportation, entertainment, amusement, recreation, University related gift, etc.
  3. the business purpose of the expense including the topic of discussion, and
  4. the business relationship to FAU of persons entertained or receiving a gift and how it benefits FAU, and
  5. the names and relationships of all attendees.

The Foundation Disbursement Policy will apply. The Foundation adheres to the IRS Accountable Plan for business related reimbursements. Any expense that fails to meet the requirements of the IRS accountability plan can either be refused; or can be treated as being reimbursed under the non-accountable plan and will be included as wages, salary, or other pay on the employees W-2. Departments listed below will have an annual appropriation of $250.

Departments participating in this fund:

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<thead>
<tr>
<th>Arts &amp; Letters</th>
<th>Athletics</th>
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</thead>
<tbody>
<tr>
<td>Broward Campuses</td>
<td>Business</td>
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<tr>
<td>Design and Social Inquiry</td>
<td>Education</td>
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<td>Engineering</td>
<td>Honors</td>
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<td>Jupiter Campus</td>
<td>Medicine</td>
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<td>Library</td>
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<td>Provost</td>
<td>Research and Graduate Studies</td>
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<td>Science</td>
<td>Student Affairs</td>
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</tbody>
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FAU Foundation

Initiating Authority: Interim Chief Executive Officer
Name: David Kian
Date: __________

Chairman
Name: Patricia McKay
Date: __________

Asst. VP Finance and Administration
Name: Sharon Brown
Date: __________