

LSU HEALTH FOUNDATION New Orleans

Disbursement Guide

Important Notice: Please note that the official, comprehensive disbursement policies currently published on the [LSU Health Foundation website](https://lsuhealthfoundation.org) are slated for a formal update to fully integrate these revised criteria, spending caps, and updated event-type allowances. This guide is intended to be more user-friendly and serves as an immediate reference for business managers and school administrators to streamline daily operations. The upcoming policy revisions (which will be located on the LSUHF website) will stand as the final governing framework for all foundation accounts. Users are encouraged to cross-reference this document with the digital version available at lsuhealthfoundation.org.

Overview & Compliance Essentials

The LSU Health Foundation is a philanthropic entity dedicated to supporting the mission of the LSU Health Sciences Center (LSUHSC). To maintain our tax-exempt status, we adhere to an 'accountable plan' status under IRS regulations, and all business managers and school administrators must adhere to the following core guidelines:

- **Donor Intent & Agendas:** Every disbursement request must strictly align with the documented purpose of the fund being utilized.
- **The 60-Day Rule:** Reimbursement requests must be fully substantiated with legible, itemized receipts and submitted within 60 days of incurring the expense or completing travel. Reimbursements submitted after 60 days will be treated as taxable income to the employee.
- **Prohibited Financial Practices:** Estimates of costs, personal gift cards used for business purchases, and the perceived cash value of personal frequent flyer miles or loyalty points are strictly non-reimbursable.

Contracts & Professional Service Agreements (PSA)

There are a couple of notable compliance and signature updates regarding contractual documents and agreements executed through or alongside the Foundation:

- **Professional Service Agreements (PSAs):** Starting in FY 26-27, all Professional Service Agreements will require the Fiscal Dean's signature.
- **Foundation-Signed Contracts:** **External** contracts signed by the Foundation will require either a separate document formally acknowledging the Foundation's limited role as fiscal agent, or a clear line embedded within the contract that explicitly designates the Foundation in the signature block as a fiscal agent only.
- **These approvals should be obtained in advance of making any actual or perceived financial commitments on behalf of LSUHSC or the Foundation.**

Travel, Entertainment, & Meal Expense Caps

When hosting events or traveling on university business, specific protocol and spending ceilings apply:

- **International Travel Pre-Approval:** All international travel must be submitted to and pre-approved by the International Travel Committee (ITC), regardless of the funding source, to ensure compliance and institutional safety coverage.
- **Event Food & Beverage:** Maximum \$125 per person, excluding tax and gratuity. Events require an approved Foundation prior approval form approved by your school's Dean and the Foundation.
- **Gratuities:** Reimbursable up to 20% of the total bill.
- **Alcohol Caps:** Bottled wine is capped at \$100 per bottle. Individual drinks (cocktails, beer, or wine by the glass) are capped at \$25 per serving with a limit of 3 drinks per person.
- **Note:** Alcohol is generally prohibited at events attended exclusively by LSUHSC and Foundation employees, unless written exceptions are granted by either the LSUHSC Senior Vice Chancellor or the Foundation President & CEO.

Quick-Reference Event & Gift Charts

Use these matrices to verify eligibility for: allowable event types, explicitly unallowable event types, and target audience eligibility (with value caps & allowable gift types).

Allowable Event Types

Event Type	Direct Guidance & Attendance Constraints
Academic Ceremonies	Graduation, white coat, and honors ceremonies. Graduation ceremonies allow a max of 3 guests per graduate and 1 guest per LSUHSC faculty or staff attendee; end-of- calendar year functions are limited to 1 guest per attendee.
Educational Events	Lectures, workshops, Continuing Medical Education (CME) events, training sessions, and unit-hosted receptions.
Research Symposia	Poster sessions, faculty presentations, or student research showcases.

Orientation Programs	Formal welcoming sessions structured for students, residents, or new employees.
Faculty/Staff Recognition	Retirement parties, milestone service awards, and end-of-year appreciation wrap-ups.
Recruitment Events	Official recruitment operations targeting prospective students, residents, faculty, or staff.
Health Promotion Events	Community outreach initiatives, health fairs, awareness campaigns, and student/resident wellness activities.
Strategic/Administrative	Business meetings are accompanied by a formally documented agenda and purpose.
Official Student Events	Department or student affairs-sponsored activities with defined utility and proper administrative sign-off.

Explicitly Unallowable Event Types

Prohibited Event Type	Reasoning / Compliance Context
✗ Birthday Parties	Considered personal in nature
✗ Baby Showers	Considered personal in nature
✗ Personal Milestones	Weddings, anniversaries, or achievements not tied to an institutional purpose
✗ Political Fundraisers	Presents severe legal and ethical conflicts for public higher-education entities

Target Audience Eligibility for Gifts (With Value Caps & Allowable Gift Types)

Target Audience	Approved Gift Types & Examples	Value Caps & Hard Conditions
Students	Academic achievement awards, LSU-branded graduation gifts, or research recognition items.	Cap: \$250. Non-cash preferred. Gift cards are only permissible if awarded as a true prize earned via competition or milestones (e.g., essay contest).
External Collaborators & Special Guests (e.g. event speakers)	LSU-branded merchandise (t-shirts, mugs) or plaques recognizing service.	Cap: \$200
Retirees	Engraved retirement plaques, LSU-branded items or personalized commemorative items.	Cap: \$300. May only be awarded after official separation from LSUHSC.
Donors		Gifts to donors should be given in consultation with the Foundation.

Important Scope & Funding Distinction: This table governs Gifts (Tokens of Appreciation). It does not apply to formal, merit-based Awards or cash prizes, which are permissible across various audiences. Because these awards are typically funded through specific endowed or institutional accounts, they are exempt from standard gift caps and may feature significantly higher payouts (e.g., \$1,000+).

Critical Reminder on Flowers: Under the state Ethics Code, purchasing flowers for public servants for personal events (illness, surgery, births) is prohibited. The single exception is the death of an employee's immediate family member, where the Foundation allows up to \$200 for flowers or up to a \$250 memorial contribution to a designated charity.

Contacts

- **General Clarifications, Payment Requests & Reimbursement Travel Vouchers:**
disbursements@lsuhealthfoundation.org

- **Donations & Sponsorship Strategy:** info@lsuhealthfoundation.org
- **Physical Mailings:** Attn: Disbursements, LSU Health Foundation, 2000 Tulane Ave., 4th Floor, New Orleans, LA.