

WKU Research Foundation

PROCEDURE DOCUMENT

DIVISION: Research Foundation

TITLE: WKURF Discretionary Spending Guidelines

DATE: July 17, 2017

Authorized by: Cheryl Stevens, President, WKU Research Foundation
Issued by: WKU Research Foundation

I. Purpose and Scope

Certain types of expenditures may be made from university funds (state funds) while others, although necessary and appropriate, would not normally be approved using university funds. The *WKU Research Foundation Discretionary Spending Guidelines* attempts to clarify the appropriate expenditure of funds for accounts held in the Research Foundation pertaining to certain categories of expenditures and establishes the minimum level of approval required. Because some discretionary funds are held by the WKU Research Foundation, this document was established by the WKU Research Foundation Board of Directors. Final review and determination of allowable expenditures is conducted by the WKU Research Foundation Executive Directors.

II. Related Policies

3.1103 WKU and WKURF Discretionary Spending Policy

III. Reason for Revision

Western Kentucky University Research Foundation

Discretionary Spending Guidelines

revised 07/17/2017

<i>Type of Transaction</i>	<i>WKU Research Foundation</i>	<i>Level of Approval other than Account Administrator</i>	<i>Comments</i>
Alcoholic Beverages	Yes		Campus locations are limited to: Alumni/Conference Center, Faculty House, President's Home, South Campus, Topper Grill and Pub, and Kentucky Bldg. and other locations associated with hosting and entertaining official University guests. Other locations require advance written approval from WKU President or Administrative Council member.
Cards			
Holiday/Greeting Cards and Postage	Yes		
Contributions			
To political parties or politicians	No		Political Contributions are prohibited by the IRS
Memorial contributions	Yes		Only if family requests in lieu of flowers. Maximum \$50
To other non-profit organizations	Yes		May be transferred to another Foundation supporting WKU. Charitable donations to WKU may not be sent to an off-campus organization.
Dues			
Institutional	No		If University funds are insufficient, funds may be transferred from WKU Research Foundation to cover expense.
Individual Professional Membership	No		
Civic, Service, Private Club	No		
Professional Licenses	Yes		Must be required or expected as a condition of position.
Employee Awards			
Employee Award/ Incentive Programs	Yes		Must be processed through WKU payroll
Gift Certificates/Gift Cards	Yes		Maximum \$25
Entertainment/Performance			
Employees	Yes		Must be processed through WKU payroll.
Non-Employees	Yes		A completed W-9 must be submitted before payments can be made.
Equipment			
Capital equipment (including computer equipment)	Yes		Employees may not purchase personally owned equipment with WKURF funds. All computer equipment must be tagged by Inventory Control for IT tracking and insurance purposes.
Furniture	Yes		All capital purchases become property of WKU and any item over \$2,000 must be tagged by Inventory Control.

Flowers

Instructional Purposes	Yes		
Congratulatory	Yes		\$50 limit. Not permitted for employee or employee's family
Employee Recognition Days (Secretary's Day, etc)	No		Not permitted including retirement, resignation, special occasions or graduation.
Special Events	Yes		Must specifically be allowed by the funder/sponsor.

Funeral/Illness

Employee	Yes		\$50 limit. Limited to employees and immediate family members.
Donors	Yes		\$50 limit

Gratuity

Yes		Reimbursement is limited to 18 percent.
-----	--	-----------------------------------------

Gifts

<i>Employees</i>			
Retirement	No	Human Resources Only	Other than retirement gift provided by HR, no gifts are permitted for retirement, resignation, holidays, special occasions or graduation.
Other	No		
<i>Donors/Official Guests:</i>			
Appreciation	Yes		This is in recognition of a special event or action. Must specifically be allowed by the funder/sponsor.
Special Occasions	Yes		Must specifically be allowed by the funder/sponsor.
Athletic/Special Event Tickets	Yes		Must specifically be allowed by the funder/sponsor..

Guest Expenses

Yes		Guests may include prospective students, prospective employees and official University visitors. University reimbursements are based upon the University travel policy.
-----	--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Meals

<i>Employee Meals</i>			
Entertaining Official Guests	Yes		An employee must accompany all guests.
Meals at employee home	Yes	Additional approval by WKURF Executive Committee	
Recruitment (prospective employee)	Yes		
Annual 25 yrs/service Dinner	No	Human Resources Only (w/President's approval)	
Working lunch meeting	Yes	Additional approval by WKURF Executive Committee	Must include purpose of luncheon meeting and list of all attendees. This is normally acceptable when non-WKU attendees are included.
Meals not covered during business travel	Yes		WKU Research Foundation meal reimbursements are recorded and annual amounts of \$600 will result in the recipient receiving a Department of Treasury form 1099.

Employee entertaining employee	No		
Special Events	Yes		Employee must be serving in an official capacity. Must specifically be allowed by the funder.
Retreats and Workshops	Yes	Additional approval by WKURF Executive Committee	Includes only organized departmental / unit retreats and work sessions

Mileage/Travel Reimbursement

Mileage reimbursements for the University and Research Foundation are computed using the same mileage rate. Research Foundation travel reimbursements are limited to actual expenses.

Employee

Business Travel	Yes		
Vicinity/Touring Mileage	Yes		
Commuting Mileage	No		IRS Regulations do not permit reimbursement of commuting mileage.
Travel expenses for presenting research papers, attending relevant training or education sessions, and other related expenses	Yes		Limited to actual expenses.

Student

Education Related	Yes		
Vicinity/Touring Mileage	Yes		
Commuting Mileage	No		IRS Regulations do not permit reimbursement of commuting mileage.

Miscellaneous

WKU Parking Permits or Citations	No		
Cell Phones for individual use	Yes		Must be paid as a stipend through Payroll per WKU Cellular Allowance Policy #5.5090 and specifically provided by the funding agency.
Cell Phones for departmental use	Yes		
Home Internet Access	No		Must be purchased through and approved by Department of Communication Technologies
Uniforms	Yes	Additional approval by WKURF Executive Committee	Allowable for departments such as Admissions, Special Events, Alumni Relations, Facilities Mgmt., Athletics, Preston Center, Parking & Transp., and Shipping & Rec. where uniforms or identifiable apparel are expected or required as a condition of employment

Non-Employee Awards

	MUST HAVE SPECIFIC CRITERIA FOR AWARDING		
Awards	Yes		
Gift Certificates/Gift Cards	Yes		Maximum \$25

Office Expenses

Any
win

Supplies	Yes		
Event Decorations	Yes		Must specifically be allowed by the funder/sponsor.
Holiday Decorations	No		
Course related materials and books	Yes		These are considered WKU property.
Appliances	No		All capital purchases become property of WKU and any item over \$2000 will be tagged by Inv. Control
Computers and Instruments	Yes		All capital purchases become property of WKU and any item over \$2000 will be tagged by Inv. Control
Pictures, Artwork, Decorations for Offices	No		Individual office decorations are prohibited.
Refreshments For Departmental Use			
Bottled Water/Dispensers	No		
Refreshments for Official Guests	Yes		
Relocation Expenses	See Note	Additional approval by WKURF Executive Committee	Relocation expenses may be paid only by WKU with required advance approval. WKU Research Foundation may reimburse university accounts for expenses allowable under the WKU Moving Expense Reimbursement Policy.
Workshop Fees (non-meal expense)			
Community Related Programs, Seminars, Workshops, Conferences, and Continuing Education	Yes		
Faculty/Staff Retreats, Workshops, Planning, Administrative Training Meetings	Yes		