

Western Kentucky University and Western Kentucky University Foundation

Discretionary Spending Policy

revised 11/08/2010

<i>Type of Transaction</i>	<i>State Funds</i>	<i>WKU Foundation Funds</i>	<i>Level of Approval other than Account Administrator</i>	<i>Comments</i>
Alcoholic Beverages	No	Yes		Campus locations are limited to: Alumni/Conference Center, Faculty House, President's Home, South Campus, and Kentucky Bldg. and 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	No	Yes		
Contributions				
To political parties or politicians	No	No		Political Contributions are prohibited by the IRS
Memorial contributions	No	No		
To other non-profit organizations	No	Yes		May be transferred to another Foundation supporting WKU. Charitable donations to WKU may not be sent to an off-campus organization.
Dues				
Institutional	Yes	No		If University funds are insufficient, funds may be transferred from the WKU Foundation to cover the expense.
Individual Professional Membership	No	Yes		
Civic, Service, Private Club	No	Yes	WKU President Only	
Professional Licenses	Yes	Yes		Must be required or expected as a condition of position.
Employee Awards				MUST HAVE SPECIFIC CRITERIA FOR AWARDING
Employee Award/ Incentive Programs	Yes	Yes		Must be processed through payroll
Gift Certificates/Gift Cards	No	Yes		Maximum \$25
Entertainment/Performance				
Employees	Yes	Yes		Must be processed through payroll.
Non-Employees	Yes	Yes		A completed W-9 must be submitted before payments can be made.
Equipment				
Capital equipment (including computer equipment)	Yes	Yes		Employees may not purchase personally owned equipment with state or WKUF funds. All computer equipment must be tagged by Inventory Control for IT tracking and insurance purposes.
Furniture	Yes	Yes		All capital purchases become property of WKU and any item over \$2,000 must be tagged by inventory control.
Flowers				
Instructional Purposes	Yes	Yes		
Congratulatory	No	Yes		
Employee Recognition Days (Secretary's Day, etc)	No	No		Not permitted including retirement, leaving University, special occasions or graduation.
<u>Funeral/Illness</u>				
Employee	No	Yes		Limited to employees and immediate family members.
Donors	No	Yes		

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Gratuity	Yes	Yes		Reimbursement is limited to 18 percent.
Gifts				
<i>Employees</i>				
Retirement	Yes	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	No		
<i>Donors/Official Guests:</i>				
Appreciation	No	Yes		This is in recognition of a special event or action.
Special Occasions	No	Yes		
Athletic/Special Event Tickets	No	Yes		
Guest Expenses	Yes	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	Yes		An employee must accompany all guests
Meals at employee home	No	Yes	Additional approval by Administrative Council member	
Recruitment (prospective employee)	Yes	Yes		
Annual 25 yrs/service Dinner	Yes	No	Human Resources Only (w/President's approval)	
Working lunch meeting	No	Yes	Additional approval by Administrative Council member	Must include purpose of luncheon meeting and list of all attendees
Meals not covered during business travel	No	Yes		WKU 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	No		
Special Events	No	Yes		Employee must be serving in an official capacity
Retreats and Workshops	Yes	Yes	Additional approval by Administrative Council member	Includes only organized departmental / unit retreats and work sessions
Retirement function	Yes	Yes	Additional approval by Administrative Council member	Allowable only for positions at Department Head level and above with approval by Administrative Council member

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Recognition/appreciation function	Yes	Yes	WKU President's approval required	May only be hosted by WKU President or by Administrative Council member with WKU President's approval
<i>Employee Spouse Meals</i>				These are official functions and must include the purpose and/or names of attendees
Entertaining official guests	No	Yes	Additional approval by Administrative Council member	
Fund raising activity	No	Yes		
Recruitment dinners	No	Yes		
<i>Student Meals</i>				
Residence Hall Programs	Yes	Yes		
Departmental Orientation Receptions	Yes	Yes		
Departmental Graduation Receptions	Yes	Yes		
Travel	Yes	Yes		
Recognition/appreciation function for student employees	Yes	Yes	WKU AC member approval required	May only be hosted by WKU President or by Administrative Council member
Mileage/Travel Reimbursement				Mileage reimbursements for the University and Foundation are computed using the same mileage rate. Foundation travel reimbursements are limited to actual expenses.
<i>Employee</i>				
Business Travel	Yes	Yes		
Vicinity/Touring Mileage	Yes	Yes		
Commuting Mileage	No	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	Yes		Limited to actual expenses.
<i>Student</i>				
Education Related	Yes	Yes		
Vicinity/Touring Mileage	Yes	Yes		
Commuting Mileage	No	No		IRS Regulations do not permit reimbursement of commuting mileage.
Miscellaneous				
WKU Parking Permits or Citations	No	No		
Cell Phones	No	No		Must be paid as a stipend through Payroll per WKU Cellular Allowance Policy
Home Internet Access	No	No		
Team Clothing/Departmental Clothing	No	Yes		Clothing must be given to all members as part of the program - not just selected individuals.

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Non-Employee Awards				
MUST HAVE SPECIFIC CRITERIA FOR AWARDING				
Awards	Yes	Yes		Any award must have a completed W-9 before award can be given to winner.
Gift Certificates/Gift Cards	No	Yes		Maximum \$25
Office Expenses				
Supplies	Yes	Yes		
Event Decorations	No	Yes		
Holiday Decorations	No	No		
Course related materials and books	Yes	Yes		These are considered WKU property.
Appliances	No	Yes		All capital purchases become property of WKU and any item over \$2000 will be tagged by inventory control.
Computers and Instruments	Yes	Yes		All capital purchases become property of WKU and any item over \$2000 will be tagged by inventory control.
Pictures, Artwork, Decorations for Common Areas only	Yes	Yes		Individual office decorations are prohibited.
Refreshments For Departmental Use				
Bottled Water/Dispensers	No	Yes		
Refreshments for Official Guests	Yes	Yes		
Relocation Expenses				
	See Note	See Note	Additional approval by Administrative Council member	Relocation expenses may be paid only by WKU with required advance approval. WKU Foundation may reimburse university accounts for expenses allowable under the WKU Moving Expense Reimbursement Policy.
Students				
Orientation, Student/Parent Receptions/Department Receptions	Yes	Yes		Please provide invitation listing or attendees of event.
<i>Student Payments</i>				
Travel Expenses	Yes	Yes		Limited to actual expenses.
Awards	Yes	Yes		WKU Foundation disbursements over \$200 will be made through the WKU Financial Aid Office.
Grant-In-Aid	Yes	Yes		WKU Foundation disbursements over \$200 will be made through the WKU Financial Aid Office.
Scholarships	Yes	Yes		WKU Foundation disbursements over \$200 will be made through the WKU Financial Aid Office.
Refunds	Yes	No		Limited to expenses paid.
Workshop Fees (non-meal expense)				
Community Related Programs, Seminars, Workshops, Conferences, and Continuing Education	Yes	Yes		

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Faculty/Staff Retreats, Workshops, Planning, Administrative Training Meetings	Yes	Yes		