

Western Kentucky University and Western Kentucky University Foundation

Discretionary Spending Policy

<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 Bldg., South Campus, and Kentucky Bldg. and associated with hosting and entertaining official University guests
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	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 Certificate	No	Yes		Maximum \$25
Entertainment/Performance				
Employees	--	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	Yes	Yes		Faculty purchasing personal equipment should be aware that current tax laws consider this as taxable income. As such, reimbursement will appear on the faculty member's monthly pay with appropriate deductions being withheld.
Furniture	Yes	Yes		All capital purchases become property of WKU and any item over \$1000 will be tagged by inventory control.
Flowers				
Instructional Purposes	Yes	Yes		
Congratulatory	No	No		
Funeral/Illness				
Employee	No	Yes		Limited to employees and immediate family members.
Donors	No	Yes		
Employee Recognition Days (Secretary Day, etc)	No	No		Not permitted including retirement, leaving University, special occasions or graduation.

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Gratuity	Yes	Yes		Reimbursement is limited to 15 percent.
Gifts				
<i>Employees</i>	No	No		No gifts are permitted for retirement, leaving University, holidays, special occasions or graduation.
Retirement	Yes	No	Human Resources Only	
Other	No	No		
<i>Donors/Official Guests:</i>	No	Yes		This is in recognition of a special event or action.
Appreciation	No	Yes		
Special Occasions	No	Yes		
Athletic/Special Event Tickets	No	Yes		
Guest Expenses	Yes	Yes		Guests will include prospective students, prospective employees and official University visitors. University reimbursements are based upon the University travel policy.
Meals				
<i>Employee Meals</i>				<i>Note: When entertaining, provide a list of all attendees at the meal or event.</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 (perspective employee)	Yes	Yes		
Retirement Dinners	Yes	No	Human Resources Only	
Working lunch meeting	No	Yes	Additional approval by Administrative Council member	Must include purpose of luncheon meeting
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
<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		

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Mileage/Travel Reimbursement				
<i>Employee</i>				
Business Travel	Yes	Yes		Mileage reimbursements for the University and Foundation are at different rates. The Foundation travel reimbursements are limited to actual expenses.
Vicinity/Touring Mileage	Yes	Yes		
Commuting Mileage	No	No		IRS Regulations do not permit reimbursement of commuting mileage. Limited to actual expenses.
Travel expenses for presenting research papers, attending relevant training or education sessions, and other related expenses	Yes	Yes		
<i>Student</i>				
Education Related	Yes	Yes		IRS Regulations do not permit reimbursement of commuting mileage.
Vicinity/Touring Mileage	Yes	Yes		
Commuting Mileage	No	No		
Miscellaneous				
WKU Parking Permits or Citations	No	No		Additional approval by Administrative Council member Must be through WKU telecommunications and reimbursed to University accounts
Cell Phones	Yes	Yes		
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.
Non-Employee Awards				
<i>MUST HAVE SPECIFIC CRITERIA FOR AWARDING</i>				
Awards	Yes	Yes		Any award must have a completed W-9 before award can be given to winner.
Gift Certificate	No	Yes		Maximum \$25
Office Expenses				
Supplies	Yes	Yes		These are considered WKU property.
Event Decorations	No	Yes		
Holiday Decorations	No	No		
Course related materials and books	Yes	Yes		
Appliances	No	Yes		All capital purchases become property of WKU and any item over \$1000 will be tagged by inventory control.
Computers and Instruments	Yes	Yes		All capital purchases become property of WKU and any item over \$1000 will be tagged by inventory control.
Pictures, Artwork, Decorations for Lobbies only	Yes	Yes		Individual office decorations are prohibited.

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Refreshments For Departmental Use				
Bottled Water/Dispensers	No	Yes		
Refreshments for Official Guests	No	Yes		
Relocation Expenses	See Note	See Note	Additional approval by Administrative Council member	Note: General Policy is not to pay relocation expenses. Exception - advance approval as negotiated. WKU Foundation follows the WKU policy and reimburses university accounts to possibly reduce taxable income for the relocating employee.
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 \$150 will be made through the WKU Financial Aid Office.
Grant-In-Aid	Yes	Yes		WKU Foundation disbursements over \$150 will be made through the WKU Financial Aid Office.
Scholarships	Yes	Yes		WKU Foundation disbursements over \$150 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		
Faculty/Staff Retreats, Workshops, Planning, Administrative Training Meetings	Yes	Yes		