

## Cash Disbursements Policy for Campus

Check requests received by 5 p.m. on Wednesday will usually be available on the following Friday by 2 p.m. Emergency/manual checks may be cut as required on an occasional (non-routine) basis.

### All disbursements must:

- Provide a direct benefit to Wichita State University;
- Be properly reported for tax purposes;
- Be documented for valid business purposes; and
- Be used in compliance with any donor restrictions.

### Entertainment, Meals and Hospitality:

Includes expense associated with attendance at theaters, sporting events, entertaining donors and staff or as set forth Section 13.08 of the WSU Policies and Procedures manual relating to Official Hospitality. Requests for reimbursement must include the following documentation:

- Dollar amount of expenditure
- Date of activity
- Place and description of the entertainment or hospitality (if not apparent from the name of the establishment)
- Business purpose for the expense which can be documented with a short description such as “discussed XYZ project”, “staff meeting”, “cultivation”, “stewardship”, etc. is acceptable. Documentation as only “business meeting” is not acceptable.
- Full name and affiliation of the other person(s) in attendance (if a spouse is included, document the bona fide business purpose)
- Request must be approved by the individual’s supervisor (only exception is the President of the University, whose request will be approved by the Foundation President & CEO).
- Original receipts or credit card receipts are required for all expenditures totaling under \$75.
- Original itemized receipts listing all items purchased are required for all expenditures totaling \$75 or more (a credit card receipt alone will not be adequate documentation unless the total amount is less than \$75).
- Entertainment in a personal residence for non-routine expenses must be documented.

### Travel Requests

- Out of state travel reimbursements requires a copy of the State Travel Form (TA or TR) (as stated in the University “Travel Voucher Procedures and Rates”)
- Hotel receipts must include the itemized charges
- Meals are reimbursed at the State of Kansas Per Diem rate or at actual costs with itemized original receipts required for expenditures totaling \$75 or more; if the total is less than \$75, non-itemized receipts are acceptable. State employees cannot be reimbursed by the state for per diem for their expenses and then submit the balance to the Foundation. The faculty or staff member can submit the expenses related to hospitality or entertainment, but it cannot include any expenses that have been paid to the faculty or staff member as per diem. The IRS only allows one method of payment per trip for the individual traveling (per diem or actual).
- The standard mileage reimbursement rate will be as approved by the State of Kansas, for business use of a personal automobile

## Cash Disbursements Policy for Campus, cont'd

### Other Disbursements

- Tangible gifts for faculty and staff cannot exceed \$40. The only exception is retirement gifts.
- Payments to faculty or staff for cash or gift cards, awards, bonuses, services, etc. cannot be paid directly to the individual and will only be reimbursed to a state account per Section 3.39 of the WSU Policies and Procedures.
- All reimbursements for moving expenses for faculty and staff will be reported to the WSU payroll department for inclusion on employee's Form W-2.
- All payments to students for scholarships or fellowships must flow through Financial Aid.
- Any reimbursements to an individual must be approved by their supervisor (only exception is the President of the University, whose request will be approved by the Foundation President & CEO).
- Within reason, flowers are acceptable as an expression of condolence, sympathy, anniversary, birthday, other celebrations, etc.
- Purchase of tables for other charitable organization events is acceptable.

### Expenses that cannot be reimbursed by the WSU Foundation:

- Personal Expenses (e.g. meals, room, travel for a spouse or family, or when not for a bona fide business purpose) unless a supervisor's written approval for reimbursement has been obtained in advance and the business purpose has been documented.
- First class airline tickets or Business class airline tickets for domestic travel (unless preapproved because of extenuating circumstances).
- Requests that exceed the WSU Foundation limits on expenditures for meals may not be processed or may require additional written justification. The following limits include taxes and tips: Breakfast - \$25 per person, lunch - \$40 per person for lunch and dinner - \$90 per person (including any alcoholic beverage purchases) Expenses for liquor (wine or beer is acceptable) for entertaining in a personal residence
- Entertainment in a personal residence (other than the President's home owned by the State of Kansas) for routine expenses (e.g. house cleaning or laundry of table linens).
- Expenditures that are over 120 days old
- Expenditures of \$25 or more submitted with copies (not original) invoice or receipts
- Purchase and/or maintenance of equipment located at a home or other off-site location without the express approval of the employee's divisional Vice-President or the President of the University.
- Donations to other charitable organizations unless it is given as an expression of condolence or sympathy.
- Travel advances
- Cash or cash equivalent, i.e., gift cards (except as administered by the University's Office of Research and Administration) per Section 13.03 of the WSU Policies and Procedures.

### **Effective Date**

Approved June, 2011