

Cash Disbursements Policy for Campus

Check requests received by 12 p.m. on Tuesday 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 expenses 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).
- Requests 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).
- Receipts (original, scanned, copies) are required for all expenditures totaling \$75 or more.
- Entertainment in a personal residence for non-routine expenses must be documented.

Travel Requests

- Out of state Travel Reimbursements must be created in TEM when State Funds are used. If Foundation is reimbursing your travel expenses a (TR) won’t be generated in TEM.
- A Travel Authorization is required for Out of State travel even if Foundation funds are requested. When calling Sunflower to make airfare reservations, if Foundation funds are used, the traveler will pay with personal funds the airfare and claim later the expense to Foundation.
- Hotel receipts must include the itemized charges.
- Meals are reimbursed at actual cost and require receipts for expenditures totaling \$75 or more; if the total is less than \$75, receipts are recommended.
- The WSU Foundation will reimburse the actual cost for meals including taxes and tips (normally 15% to 20%). Hospitality requests for reimbursement, including any alcoholic beverage purchases, should be handled with discretion. Requests for more than \$75 dollars without proper documentation of date, dollar amount, attendees and business purpose may require additional written justification.

- When traveling and dining alone, meal reimbursements will be made based on actual expenditures. 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.

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 his/her 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).
- 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).
- 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, 2013

October 2017