



Section: Treasury

Policy No: 3.4

Discretionary Spending Policy

<i>Type of Transaction</i>	<i>State Funds</i>	<i>CHF Funds</i>	<i>Comments</i>
ADVERTISING/SPONSORSHIPS			
Advertising/Sponsorships	Yes	Yes	Sponsorship, promotion, or publicity of the University, department, or program. Must comply with Communication & Branding Manual and support official business.
ALCOHOL			
Alcoholic Beverages	No	Yes	Campus locations are limited to areas associated with hosting and entertaining official University guests. Other WKU locations require advance written approval from WKU President or President's Cabinet member. Alcohol is allowed at off campus locations.
AWARDS			
<u>EMPLOYEE</u>			
Employee Award/ Incentive Programs	Yes	Yes	Must be processed through payroll. Requires specific criteria for awarding.
Gift Certificates/Gift Cards	No	Yes	Maximum \$50
<u>NON-EMPLOYEE</u>			
Awards	Yes	Yes	Requires specific criteria for awarding. Any award must have a completed W-9 before award can be given.
Gift Certificates/Gift Cards	No	Yes	Maximum \$50. Requires specific criteria for awarding and record of recipient(s).
<u>STUDENT</u>			
Awards	Yes	Yes	CHF disbursements over \$200 will be made through the WKU Financial Aid Office.
Gift Certificates/Gift Cards	No	Yes	Maximum \$50
Grant-In-Aid	Yes	Yes	CHF disbursements over \$200 will be made through the WKU Financial Aid Office.
Refunds	Yes	No	Limited to expenses paid.
Scholarships	Yes	Yes	CHF disbursements over \$200 will be made through the WKU Financial Aid Office.
CARDS			
Holiday/Greeting Cards and Postage	No	Yes	Encourage coordination between campus departments to minimize number of cards sent from WKU.
CONTRIBUTIONS			
To political parties or politicians	No	No	Political contributions are prohibited by the IRS
Memorial contributions	No	Yes	Maximum \$100. Encourage coordination with campus partners to send one memorial from WKU.
To other non-profit organizations	No	Yes	Maximum \$100.
DUES			
Institutional	Yes	Yes	Only if University funds are insufficient, funds may be transferred from CHF to WKU to cover the expense.
Individual Professional Membership	No*	Yes	*State funds expenditure may be approved by WKU CFO.
Civic, Service, Private Club	No	Yes	Must be justified by job requirements and approved by account administrator.
Professional Licenses	Yes	Yes	Must be required or expected as a condition of position.
ENTERTAINMENT/GUEST SPEAKERS			
Employees	Yes	Yes	Must be processed through payroll.
Non-Employees	Yes	Yes	A completed W-9 must be submitted before payments can be made.



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EQUIPMENT

Capital equipment (including computer equipment)	Yes	Yes	Employees may not purchase personally owned equipment with state or CHF funds. All computer equipment must be tagged by Inventory Control for IT tracking and insurance purposes. All capital purchases become property of WKU and any items over \$2,000 must be tagged by inventory control.
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	\$150 limit, excluding events
Congratulatory	No	Yes	\$150 limit. Allowable for major life event. Not permitted for annual events.
Annual Employee Recognition Days	No	No	Not permitted for administrative professionals day, birthdays, mother's/father's day, etc.
Funeral/Illness	No	Yes	\$150 limit

GRATUITY

Gratuity	Yes	Yes	State and CHF funds are permitted within the generally acceptable guidelines, up to 10-25%.
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GIFTS

EMPLOYEES

Retirement	Yes	Yes	State funds cover gift provided by HR. CHF funds allowable for retirement/resignation - \$150 limit.
Other	No	Yes	\$50 limit. Permitted only for employees exhibiting extraordinary service above the call of duty, or outside of assigned job responsibilities.

NON-EMPLOYEES/STUDENTS

Appreciation	No	Yes	In recognition of a special event or action of benefit to WKU - \$150 limit.
Special Occasions	No	Yes	
Athletic/Special Event Tickets	No	Yes	

GUEST EXPENSES

Guest Expenses	Yes	Yes	Guests may include prospective students, prospective employees, donors, and official University visitors. University reimbursements are based upon the University travel policy.
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MEALS/REFRESHMENTS

Note: When entertaining, provide a list of all attendees at the meal or event. The College Heights Foundation does NOT pay per diem. Any meal expense deemed excessive are subject to limited reimbursement.

EMPLOYEES

Entertaining Official Guests	Yes	Yes	An employee must accompany all guests
Meals at employee home	No	Yes	For official University business only.
Recruitment (prospective employee)	Yes	Yes	Actual expenses.
Annual 25 yrs/service Dinner	Yes	No	Human Resources Only
Working meeting	No	Yes	Must include purpose of meeting and list of all attendees.
Meals not covered during business travel	No	Yes	Actual receipts must be provided and not per diem.
Employee entertaining employee	No	No	
Special Events	No	Yes	Employee must be serving in an official capacity
Refreshments for Departmental Use	No	Yes	Bottled Water, Bottled Water coolers, soft drinks, etc.
Refreshments for Official Guests	Yes	Yes	
Retreats and Workshops	Yes	Yes	For state funds, allowable only if event is approved in advance by President's Cabinet member. Includes only organized departmental / unit retreats and work sessions. Must include purpose of event and list of all attendees.
Retirement function	Yes	Yes	For state funds, allowable only if event is approved in advance by President's Cabinet member. For CHF funds, must be approved by Account Administrator and follow fund guidelines.
Recognition/appreciation function	Yes	Yes	For state funds, may only be hosted by WKU President or by President's Cabinet member with WKU President's approval. For CHF Funds, must be approved by Account Administrator and follow fund guidelines.

EMPLOYEE SPOUSE

Entertaining official guests	No	Yes	For official functions only and must include the purpose and/or names of attendees
Fund raising activity	No	Yes	For official functions only and must include the purpose and/or names of attendees
Recruitment dinners	No	Yes	For official functions only and must include the purpose and/or names of attendees

STUDENT

Residence Hall Programs	Yes	Yes	
Departmental Orientation Receptions	Yes	Yes	
Departmental Graduation Receptions	Yes	Yes	
Travel	Yes	Yes	
Recognition/appreciation function	Yes	Yes	For state funds, may only be hosted by WKU President or by President's Cabinet member with WKU President's approval. For CHF funds, must be approved by Account Administrator and follow fund guidelines.

MISCELLANEOUS

Cell Phones for Departmental Use	Yes	Yes	Must be purchased through and approved by Department of Communication Technologies.
Cell Phones for Individual Use	No	Yes	Must be paid as a stipend through Payroll per WKU Cellular Allowance Policy.
Home Internet Access	No	No	
Legal Expenses	No*	No	*Unless determined applicable by WKU General Counsel.
Parking Permits or Citations	No	No	



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OFFICE EXPENSES

Supplies	Yes	Yes	
Event Decorations	No	Yes	
Holiday Decorations	No	Yes	
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 with state funds.
Promotional Materials	Yes	Yes	

RELOCATION EXPENSES

Relocation Expenses	Yes	Yes	Relocation expenses are allowable under the WKU Moving Expense Reimbursement Policy but require advance approval. If CHF funds are used, recipient will receive a Department of Treasury IRS Form 1099 if amount is \$600 or greater in a calendar year. For WKU, must also be approved by President's Cabinet member.
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SALARIES/STIPENDS

Salaries/Stipends	Yes	Yes	Must be processed by WKU Payroll.
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TRAVEL

Mileage reimbursements for the University and Foundation are computed using the same mileage rate. Foundation travel reimbursements are limited to actual expense. Not permitted to claim duplicate expenses with WKU/CHF. State funds must be in accordance with WKU travel policy.

Business Travel	Yes	Yes	All business travel must be for actual expenses approved by fund guidelines/account administrator.
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	All travel must be for actual expenses approved by fund guidelines/account administrator.
Student Travel	Yes	Yes	All travel must be for education purposes with actual expenses approved by fund guidelines/account administrator.

UNIFORMS

Uniforms	Yes	Yes	Allowable for departments such as Admissions, Special Events, Alumni Relations, Facilities Mgmt., Athletics, Preston Center, Parking & Transportation, Shipping & Receiving (e.g.), where uniforms or identifiable apparel are expected or required as a condition of employment. Departments must keep a list and at year end provide any amounts over \$600 aggregate for an individual.
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VEHICLES

Rental Vehicles	Yes	Yes	Allowable through approved contracted car rental company (currently Enterprise) on WKU side.
Lease	Yes	Yes	Vehicles provided as part of compensation package will be taxable and must be approved by President Cabinet members as necessary part of responsibilities.
Departmental Vehicles	Yes	Yes	All capital purchases become property of WKU and any item over \$2000 will be tagged by Inventory Control. Must notify WKU prior to purchase, will need to obtain insurance and licensing requirements through the University.
Golf Carts	Yes	Yes	All capital purchases become property of WKU and any item over \$2000 will be tagged by Inventory Control.

WORKSHOP/CONFERENCE FEES

Community Related Programs, Seminars, Workshops, Conferences, and Continuing Education	Yes	Yes	
Faculty/Staff Retreats, Workshops, Planning, Administrative Training Meetings	Yes	Yes	

This policy attempts to clarify the appropriate source of funds for certain categories of expenditures and establishes the minimum level of approval required. This policy is established jointly with WKU and CHF. In addition to notes above, all CHF expenditures must follow fund guidelines and be approved by the Account Administrator. If directly reimbursed, Account Administrator approval must be given by direct supervisor. For CHF Funds, all expenditures over \$5,000 must have Vice-President or Dean's signatory approval when submitting the Expense Voucher for payment. Any questions or exceptions necessary for extenuating circumstances should be directed to the CFO of WKU for state funds or the CFO of CHF for Foundation funds.