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Section: Treasury

Policy No: 3.4

Discretionary Spending Policy

Revised November 9, 2023

<i>Type of Transaction</i>	<i>State Funds</i>	<i>CHF Funds</i>	<i>Level of Approval other than Account Administrator</i>	<i>Comments</i>
Alcoholic Beverages	No	Yes		Campus locations are limited to: Martens Alumni Center, Faculty House, President's Home, Knicely Center, Cliff Todd Center, and Kentucky Bldg. and areas associated with hosting and entertaining official University guests. Other WKU locations require advance written approval from WKU President or Administrative Council member. Alcohol is allowed at off campus locations.
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 - Preference is to transfer to another Foundation supporting WKU. Encourage coordination with campus partners to send one memorial from WKU.
To other non-profit organizations	No	Yes		Maximum \$100 - Preference is to transfer to another Foundation supporting WKU.
Dues				
Institutional	Yes	Yes		Only if University funds are insufficient, funds may be transferred from the College Heights Foundation to WKU to cover the expense. CHF is not permitted to remit directly to organization.
Individual Professional Membership	No	Yes		State funds expenditure may be approved by CFO if determined to be financially advantageous.
Civic, Service, Private Club	No	Yes		Must be justified by job requirements and approved by Senior Level Administration.
Professional Licenses	Yes	Yes		Must be required or expected as a condition of position.
Employee Awards				
Employee Award/ Incentive Programs	Yes	Yes		Must be processed through payroll. Requires specific criteria for awarding.
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 CHF 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		\$50 limit, excluding events

Congratulatory	No	Yes		\$100 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.
<i>Funeral/Illness</i>				
Employee/Donors	No	Yes		\$100 limit
Gratuity	Yes	Yes		Reimbursement is limited to 18 percent.
Gifts				
<i>Employees</i>				
Retirement	Yes	Yes	Human Resources Only	CHF funds cover gift provided by HR. CHF funds allowable for retirement/resignation - \$50 limit.
Other	No	Yes		\$50 limit. Permitted only for employees exhibiting extraordinary service above the call of duty, or outside of assigned job responsibilities.
<i>Donors/Official Guests/Non-Employees:</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>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 by the College Heights Foundation is subject to limited reimbursement.</i>				
<i>Employee Meals</i>				
Entertaining Official Guests	Yes	Yes		An employee must accompany all guests
Meals at employee home	No	Yes	Additional approval by next level Senior Administrator	\$30 per person limit. For official University business only.
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. Number of meals must not be excessive or repetitive attendees.
Meals not covered during business travel	No	Yes		College Heights Foundation meal reimbursements are recorded and annual amounts of \$600 or greater 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. For College Heights Foundation funds, allowable if approved by next level Senior Administrator.
Retirement function	Yes	Yes	Additional approval by Administrative Council member	For state funds, allowable only if event is approved in advance by Administrative Council member. For College Heights Foundation funds, must be approved by account administrator and follow fund guidelines.
Recognition/appreciation function	Yes	Yes	WKU President's approval required	For state funds, may only be hosted by WKU President or by Administrative Council member with WKU President's approval. For CHF Funds, must be approved by account administrator and follow fund guidelines.
<i>Employee Spouse Meals</i>				
Entertaining official guests	No	Yes	Additional approval by Administrative Council member	These are official functions and must include the purpose and/or names of attendees
Fund raising activity	No	Yes		
Recruitment dinners	No	Yes		

Student Meals

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 Administrative Council member approval required For state funds, may only be hosted by WKU President or by Administrative Council member with WKU President's approval. For CHF funds, must be approved by account administrator and follow fund guidelines.

Mileage/Travel Reimbursement

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.

Employee

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.

Student

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 for Individual Use	No	Yes	Must be paid as a stipend through Payroll per WKU Cellular Allowance Policy
Cell Phones for Departmental Use	Yes	Yes	Must be purchased through and approved by Department of Communication Technologies
Home Internet Access	No	No	
Uniforms	Yes	Yes	Additional approval by Administrative Council member Allowable for departments such as Admissions, Special Events, Alumni Relations, Facilities Mgmt., Athletics, Preston Center, Parking & Transportation, and Shipping & Receiving where uniforms or identifiable apparel are expected or required as a condition of employment.

Non-Employee Awards

Awards	Yes	Yes	Requires specific criteria for awarding. Any award must have a completed W-9 before award can be given to winner.
Gift Certificates/Gift Cards	No	Yes	Maximum \$50. Requires specific criteria for awarding and record of recipient(s).

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 Ccontrol.
Computers and Instruments	Yes	Yes	All capital purchases become property of WKU and any item over \$2000 will be tagged by Inventory Ccontrol.
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 are allowable under the WKU Moving Expense Reimbursement Policy but require advance approval. If College Heights Foundation funds are used, recipient will receive a Department of Treasury IRS Form 1099 if amount is \$600 or greater in a calendar year.
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Students

Orientation, Student/Parent Receptions/Department Receptions	Yes	Yes	Please provide invitation listing or attendees of event.
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<i>Student Payments</i>			
Travel Expenses	Yes	Yes	Limited to actual expenses.
Awards	Yes	Yes	College Heights Foundation disbursements over \$200 will be made through the WKU Financial Aid Office.
Grant-In-Aid	Yes	Yes	College Heights Foundation disbursements over \$200 will be made through the WKU Financial Aid Office.
Scholarships	Yes	Yes	College Heights 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	
Faculty/Staff Retreats, Workshops, Planning, Administrative Training Meetings	Yes	Yes	