

## UWL Foundation Requisition Guidelines

### Statement from UW System

**Reimbursements to University Employees from the Foundation:** University employee business expenses that are allowable under University rules and guidelines should be reimbursed through the University's business expense system rather than through direct reimbursement from the Foundation. The Foundation, in a separate transaction, may provide funds to the University that cover such expenses generally. If a University employee seeks direct reimbursement from a Foundation for a business expense, in accordance with University or state rules and requirements, the Foundation should ensure proper accounting for reimbursements in accordance with IRS rules.

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As a general principle and to the maximum extent feasible, all support provided through gifts to the UWL Foundation shall be incorporated into the University's regular budgeting and accounting system. That is, the Foundation, upon request of the University, will make a gift of funds to the University. Such gifts must be deposited into fund 233 and expended from that fund. Once gifts disbursed by the UWL Foundation are deposited into a University fund, those gifts are governed by all State of Wisconsin policies regarding expenditures.

Money must be transferred to fund 233 prior to expending it from fund 233. The University budget process will initiate the transfer each July. If there are insufficient funds available at that time, Business Services will work with the department to request a transfer from the Foundation should the funds become available. All attempts will be made to minimize the number of transfers during the year to greatly reduce the administrative burdens and paperwork.

Neither the 233 fund nor the Foundation's related fund will be allowed to carry a negative balance. **All expenses, except for the very limited exceptions below where the Foundation may provide a direct reimbursement, should be incurred through the use of a P-card, purchase order, invoice or the e-reimbursement system.**

The University account custodian is responsible for maintaining adequate justification of why University funds could not be used to make the expenditure, as well as all documentation supporting the expenditure. Such justification and documentation are considered University records, subject to public inspection as provided in the Wisconsin Public Records Law. The level of documentation should be similar to that required for payment through regular University channels. All requests for reimbursement should be channeled through the University's Business Services office, who will determine whether the reimbursement will be made through a 233 fund or is an allowable exemption that can be reimbursed from the Foundation, if funds are available.

The UWL Foundation will not make payments directly to UWL employees or students for services or honoraria or make payment directly to recipients for scholarships, fellowships, prizes and similar awards. Such payments must be made through the University. The Foundation will work with the Financial Aid office on all student awards.

As required by the Internal Revenue Code, the UWL Foundation will report certain payments to non-employee recipients on forms 1099-MISC annually. In certain cases, the IRS has ruled that activities of organizations related to the University, such as the UWL Foundation, must be considered activities of the University for tax purposes. In such cases, the payments made by the UWL Foundation will be combined with the payments made by the University for tax reporting purposes.

NOTE: THESE ARE EXAMPLES ONLY. EACH CASE WILL BE TAKEN ON ITS OWN MERITS, SUBJECT TO THE GENERAL STIPULATIONS ABOVE.

**Examples of typically appropriate reimbursements to be made by the Foundation** (Note: to the extent possible, these expenditures should be made through personal resources such as a credit card, cash or invoice. Please complete the Foundation Check Reimbursement form.):

- Travel reimbursements exceeding state maxima, when approved by Business Services.
- Cost of hosting faculty and staff candidates, to the extent these exceed state maxima.
- Cost of alcohol served at University events at which the other costs of the events are allowable. Remember that if an event is being held in a University facility an Alcohol Use Permit must be obtained.
- Flowers/plants for hospitalized employees and funerals of former employees and their families.
- Retirement and departure gifts up to \$100. An additional \$150 may be spent on the reception.
- Holiday and thank you cards.

**Examples of typically inappropriate expenditures for reimbursement through 233 accounts or the Foundation:**

- Cash gifts, gift cards, gift certificates or other cash equivalents.
- Paying for goods and services to avoid State bid processes.
- Reimbursing travel expenses of employees to avoid documenting expenditures and processing University Travel Expense Reimbursement forms.
- Paying for the cost of departmental meetings, parties and picnics or meals with colleagues/students to the extent such activities are merely social unless the Foundation account or donor documentation is explicit that the donor intended the funds to be used for such purposes. If there is a business purpose, the payments can generally be made through the University.
- Paying for parking tickets of visitors and employees.
- Paying for upgrades to first class travel where such upgrades are not allowable under University travel regulations.
- Individual memberships in organizations that cannot be paid under the University membership policy.

**All requests for expenditures should be directed through the University process for e-reimbursement that can be found on-line at <https://www.uwlax.edu/business-services/>.** Business services will determine whether the expense will be reimbursed from 233 funds. If the expense qualifies for direct reimbursement from the Foundation, Business Services will work with the individual to complete a Foundation Check Reimbursement form.