

UPDATES TO ACCOUNTING MANUAL

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Campus Parking Passes---Effective Date 07/01/2011

Effective beginning July 1, 2011, the KSU President and his Cabinet have made the decision that all University employee parking passes will be paid for with personal funds. In accordance with this decision, Foundation funds may **not** be used to pay for parking passes. With regards to vendor and service parking permits, the University has instructed the Foundation that no payments from Foundation funds should occur. Payments for these type of expenditures should be approved for payment from State funding sources. Questions regarding this policy should be directed to the KSU Provost's office.

According to the KSU Parking Services web site

<http://www.kstate.edu/parking/KSUParkingRegs.pdf> visitors should also purchase a parking permit. Parking permits are \$4.00 for the day and allow for parking in Lots O, R, J, T, W and Z. If you are sponsoring a conference, parking services will sell daily garage passes. See the K-State web site for pricing. The Foundation will reimburse for visitor parking passes as long as the business purpose is documented.

Cellular Devices/Phone Bills----Effective Date 12/1/2011

Business Cellular Device

The University released an updated Cell Phone Policy (6330) (<http://www.k-state.edu/policies/ppm/6330.html>) and Out of Office Availability Policy (4660) on April 7, 2011. The University policy regarding Cellular devices requires that Cellular devices purchased using state funds must be used 100% for Business Purposes. The Foundation will follow the University's policy.

The Foundation will pay the vendor directly or reimburse the employee for cellular service when the employee verifies that the phone is used 100% for business purposes. The employee must provide a written certification of the business use along with their signature for each invoice they submit to the Foundation. The monthly billing statement shall show each call, the date, time, length, billing charge and telephone number of the other party, when such number is available.

In the event that the employee has some personal use of the cellular device, the reimbursement will be limited to the amount of business use only. This will be determined by applying a percentage to the total bill amount. The percentage will be calculated by dividing the number of business minutes by the total minutes used.

Foundation funds may be used to reimburse for an approved salary supplement under University policy 4660, (<http://www.k-state.edu/policies/ppm/4660.html>). The Foundation will write a check to the University to reimburse for the University payroll. We will **not** pay the salary supplement directly to the employee. The department should request reimbursement using the Foundation's reimbursement Forms (either KSUF-5 or KSUF-6) and attach a copy of the "Out-of-Office Availability Addendum PER-63" to each reimbursement request.

Personal Cellular Device

University policy Chapter 6320.080 (<http://www.k-state.edu/policies/ppm/6320.html>) provides guidelines for the Reimbursement for Personal Expenditures made on behalf of KSU. The Foundation will follow the University's policy.

In order for a University employee to be reimbursed from Foundation funds for business use of **personal** cellular phone, an itemized billing, listing all calls must be submitted. Any reimbursement will be for reasonable costs in excess of the base plan including additional fees such as roaming fees or other fees and taxes incurred as a direct result of the business use. Business calls are to be highlighted on the itemized billing statement and attached to the voucher.

The following approval statement is to be submitted with each reimbursement voucher.

Name of person requesting reimbursement

Statement Date: _____

Reimbursement Amount: _____

I certify that the requested reimbursement amount is for charges incurred while on official state business.

Signature of person requesting reimbursement

Date

APPROVED:

Department Head or Designee

Date

Submit a copy of the itemized billing. Reimbursed charges are to be highlighted.

Credit Card Security Standards---Effective Date 12/1/2011

The University has adopted policies and procedures to ensure that it meets all requirements for safeguarding credit card information. These policies are available at the following web site; <http://www.k-state.edu/policies/ppm/6115.html> . The Foundation has also adopted a similar policy and procedure.

It is expected that employees of the University who may handle credit card information that will be transmitted to the Foundation are informed about these procedures. It is the intention of the University and the Foundation to achieve and maintain compliance with the Payment Card Industry (PCI) Data Security Standards (DSS). Most of these requirements consist of safeguarding information in computer environments. However, some of these requirements are for processing and securing non computerized applications. Non-compliance to these standards can result in significant fines.

Only University authorized and trained employees on confidential material are to have access to donor provided credit card numbers that are received over the telephone or through the mail. Originals or copies of information with credit card information should not be retained in either electronic or paper formats. If the documentation that has the credit card number is required to be retained, the documentation is to be accessible only to employees who are authorized and trained on handling confidential and sensitive information. The documentation is to be secured at all times and stored in a locked and secured area or cabinet with access permitted to only authorized and trained employees.

It is important that credit card information be transferred to the Foundation in a secure manner. If Campus personnel have received credit card information from a donor, this information should be placed in a tamper resistant sealed envelope (e.g. stapled or sealed with packing tape) and hand-delivered to the Foundation cashier's office. (5th floor of the KSU Foundation building—2323 Anderson Ave., Manhattan, KS). **The use of CAMPUS MAIL is NOT considered a secure method.**

No credit card information is to be sent through the email process or faxed, including sending from a campus email or fax to the Foundation. **Email and faxing is not secure in any format and is not to be used.**

Payments to Foreign Entities-----Effective Date 12/1/2011

The Foundation will process checks to foreign vendors for purchases of products, licenses or reimbursements. In instances where services were performed on a Kansas State University Campus (in the United States) by a non-US citizen, the Foundation will write a check to Kansas State University. Payment to a foreign individual will need to be processed through the University's Division of Financial Services personnel since they are better equipped to handle foreign reporting requirements. Examples of services include, but are not limited to, honorariums given to speakers or instances where representatives from foreign companies come to campus to install equipment or train employees.

Payroll Reimbursement Documentation-----Effective Date 12/1/2011

There are numerous Foundation accounts that have been established by donors to provide funding in support of salaries for a specific College or department. For example, donors have provided endowed "chairs" for a dean, professor or department head. There are other situations where the donor has provided that funds should be used to hire graduate assistants or provide for other types of salary supplements. In order to ensure that funds are being used in the manner that the donor intended, it is important that the Foundation have appropriate documentation in its files showing that salaries have actually been paid to a person who meets the restrictions as established by the donor. For this reason transfers of funds in advance of the expenditure will **no longer** be permitted.

In order to receive a reimbursement for salary expenditures, KSUF-5 or KSUF-6 should be utilized for this request. The PeopleSoft HR payroll payments by account report should be provided to support the expenditure. It is preferred that requests for reimbursements be made at the end of each semester, however, reimbursement requests may be made more often if this better meets the needs of the department for funding purposes. The reimbursement will be made payable to Kansas State University.

Transfers of KSU Foundation Funds to Sponsored Project Account---- Effective Date 12/1/2011

Donors may contribute monies to the Foundation and specify that the funds be used for research. In order to document that the funds are being used in a research project, it is desirable to transfer the funds to the University to be managed through the Office of Research & Sponsored Programs and accounted for through the Division of Financial Services, Sponsored Programs.

To ensure that the monies are being allocated and utilized properly, the Foundation has coordinated with the Office of Preaward Services, which is a department within the Office of Research & Sponsored Programs, to develop a process for the proper approvals and transfer of funds.

The **KSUF-9 Sponsored Project Certification** form has been developed to assist University personnel in the documentation process and the actual transfer of monies from the Foundation to the University. The form is located on the Foundation web site at: https://colleges.found.ksu.edu/docs/DocumentLibrary_External.htm or it may also be found on the University's Office of Research & Sponsored Programs web site at: <http://www.k-state.edu/research/forms/preaward/index.htm>.

The KSUF-9 form should be used for the initial set up of a Sponsored Project as well as for additional transfers of available funding on existing projects. To ensure that a donor's intent is being followed the Memo of Understanding (MOU) that the donor has signed should be reviewed. To facilitate this process, a copy of the MOU should be attached to the KSUF-9 Form. If you don't have a copy of the MOU, please contact the Foundation Donor Relations department and a copy will be provided. Finally, KSUF-9 form will serve as the source document for requesting a check which will transfer the funds to the University. The check request should provide information regarding the specific intended use of the funds that are being transferred.

The signed KSUF-9 and the requested check (made payable to Kansas State University) will be forwarded to the Office of Preaward Services.

In order for the Foundation to have information regarding the ultimate expenditure of the funds transferred to the University, an annual expenditure reporting is required. This report should be provided at the end of each fiscal year (June 30), no later than September 30. The Division of Financial Services, Sponsored Programs is responsible for providing this report.