

# Disbursement Tune-Up KSU Foundation Training

Wednesday, February 28 – 10:00 a.m. to 12:00 p.m.  
Friday, March 2 - 3:00 p.m. to 5:00 p.m.

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# Introductions

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# Survey Results

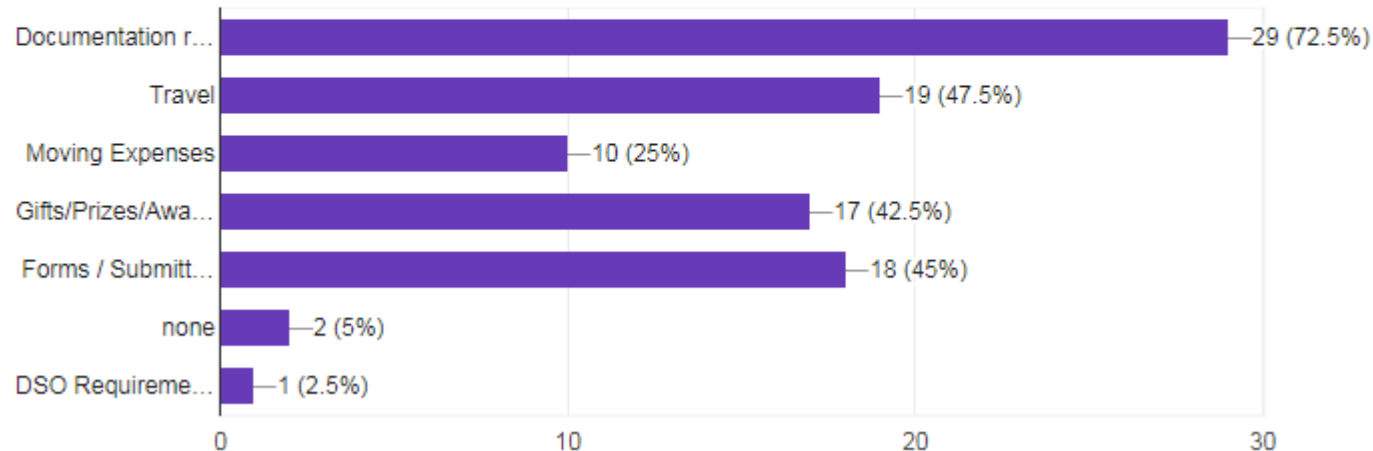
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# Survey Results

In what areas of our disbursement process would you like more clarification?

40 responses



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# Survey Results Continued

- Are there additional reports you wish you had access to? Which ones and why?
  - Would be nice to be able to access who you already have W-9s for so I don't have to bug Amy Damon about it.
  - It would be helpful if we could see the disbursement requests submitted and the status of the request.
  - Like to have current MOU's available online to view.
  - It would be nice to have access to a year's worth of the reports instead of just 6 months.

# Accounting Reports on FIN

## Accounting Reports

**Report Type** (Mouse over report name for description)

- ☒ Expendable Cash Transactions Register (By College/Department/Fund)
- ☐ Principal Cash and Pooled Fund Activity (By College/Department/Fund)
- ☐ Fund Balance Summary with Cash (By College/Department/Fund)
- ☐ Balance Sheet (By College/Department/Fund)
- ☐ Income Statement (By College/Department/Fund)
- ☐ Contributions Report (By College/Department/Fund)

**Report Output**

☐ Excel ☒ PDF

Type the desired date in the box below or select from the calendar.

**Start Date**  
2/1/2018

**As Of Date**  
2/28/2018

**February 2018**

<							>
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
28	29	30	31	1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	1	2	3	
4	5	6	7	8	9	10	

**March 2018**

<							>
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
25	26	27	28	1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	
1	2	3	4	5	6	7	

☒ College Funds ☐ Multiple Curriculum Funds

**College**  
All Colleges Listed Below ▼

**Department**  
All Departments Listed Below ▼

**Funds to Select From** (Changing the date will change the list of open funds.)  
All funds Listed Below ▼

Run Report

Clear Form

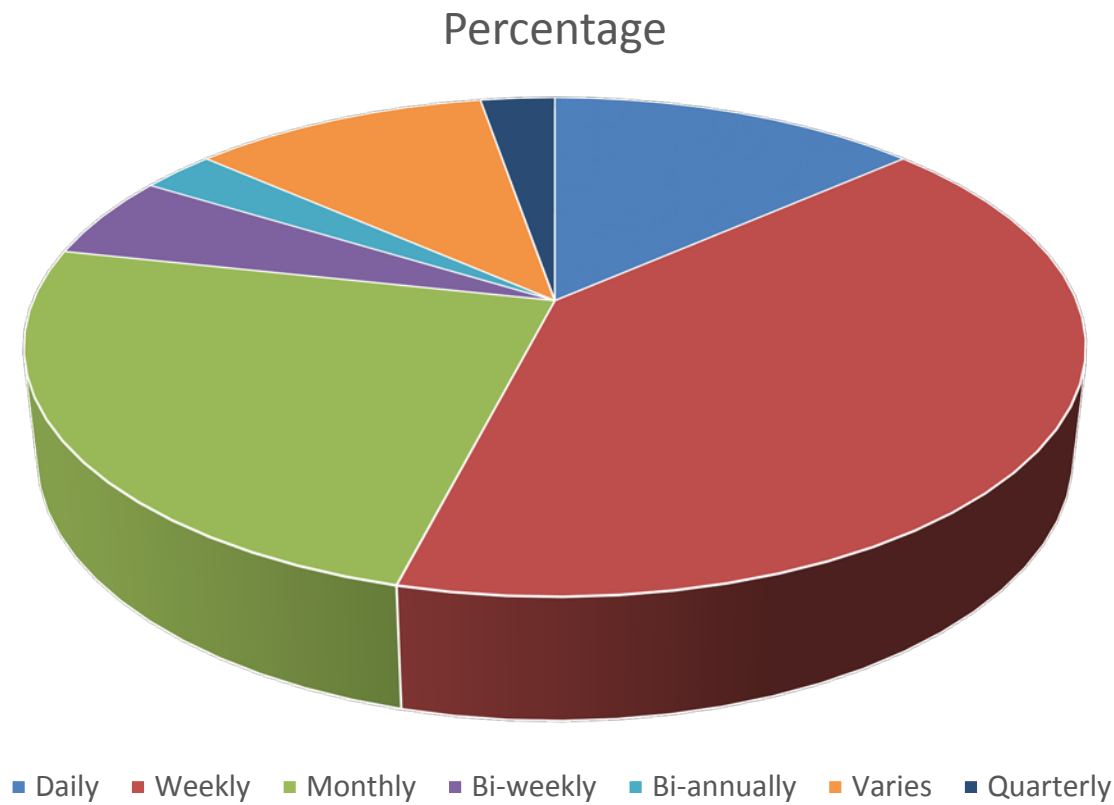
dallasg

KSUF Reporting



# Survey Results Continued

- How often do you submit disbursement requests?



# Survey Results Continued

- Is there anything you would like to see from us to help you better understand or use our disbursement process?
  - How to find where to do it is difficult
  - Examples online
  - I need a review on how it best works for you filing system for files to be named. I forget if it should be "KSU" or "K-State" and are there other situations where I could make your process easier by labeling files to your specifications.
  - Training would be nice.
  - A procedure/policy link that explains the processes and the documentation needed for the various areas listed in the first question.
  - It would be great if there was an online log where you could see the disbursements you've submitted and their status
  - I think it'd be helpful for the Foundation to provide a one sheet of rules so that departments can distribute them



# Survey Results Continued

- Unless I'm doing it wrong, the process seems very simple and easy. I love that it is paperless!
- I think the process now is working great. I like it a lot better uploading forms/documents then sending hard copies. I feel like the process is much faster!
- In all, I have no problems with the way payments get processed. I love working with Amy she is always super helpful and puts up with all my questions :)
- Combine the "what, where, whys" on the form. It's easier to write a complete sentence that includes it all. I hope the Foundation will continue to work on the possibility of allowing departments to use a Foundation credit card.
- It seems like KSUF-5 and KSUF-6 are interchangeable in certain situations and I never know for sure if I am using the appropriate one. If it matters which is used, more detail about the distinction between the two would be helpful.

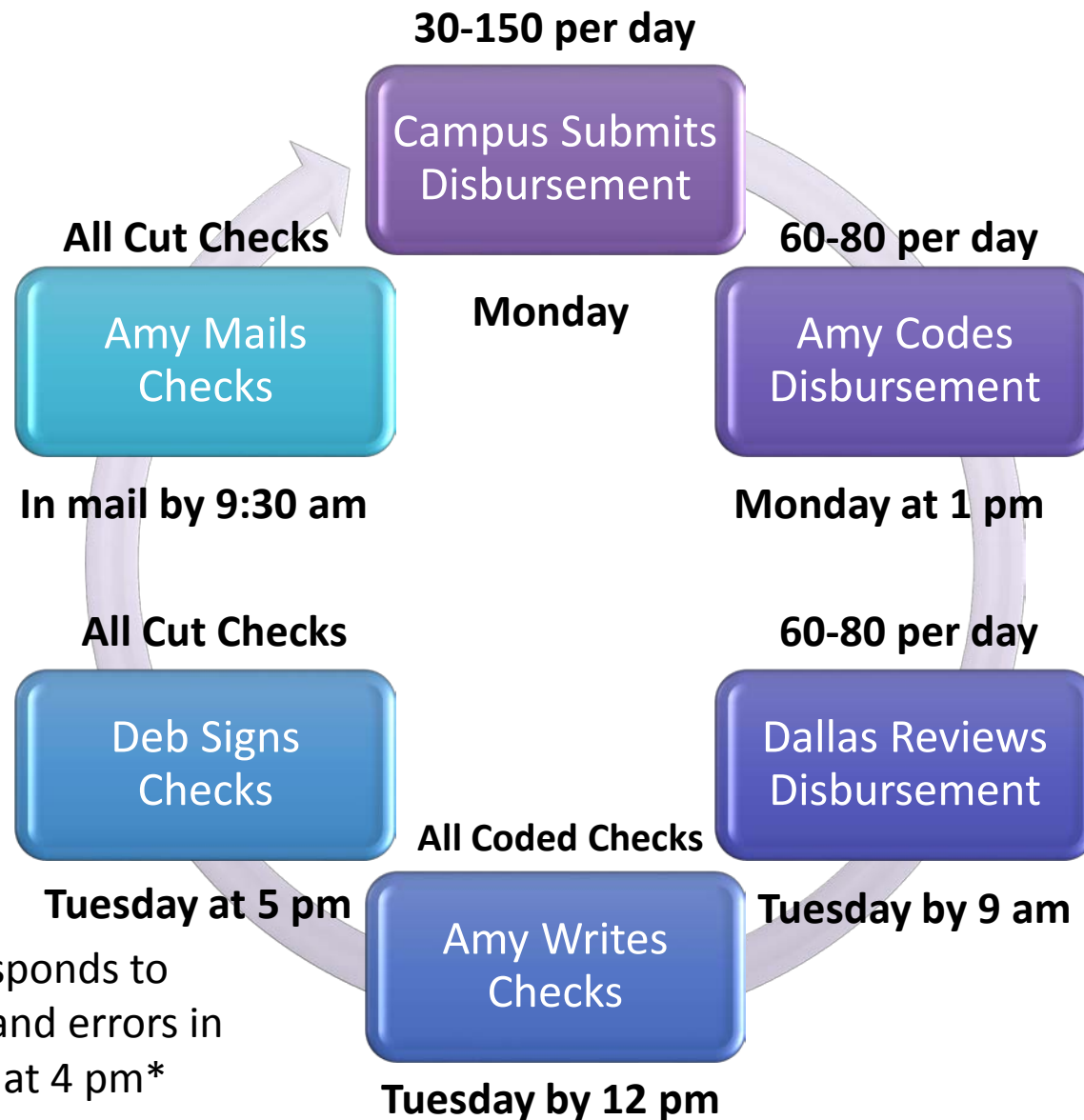
# KSU Foundation Internal Process

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# Internal Process Timeline



## Potential delays:

- Seasonal fluctuations
- CREF checks
- Internal Ops Checks
- Checks over 10k need CFO approval
- New Vendors

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# Internal Process








- Amy mails out checks from the prior day
  - Early morning
- Amy enters invoices into our accounting system, prints the checks, and gives to the Controller (Deb Tuttle) to sign
  - Mid/late morning
- Amy checks to make sure all necessary documentation is included/assigns an expense code
  - If not, she marks it as “Pending” and leaves it in the queue
  - If it is ok, she routes forward to AP2-Review
  - Early afternoon



# Internal Process

- Amy goes back to WEB Disbursement Request Queue and emails to ask for additional info/clarification on any that she marked as “Pending”, and then routes into AP-Pending to wait for an answer
  - Late afternoon
- Accountant I (Dallas) double checks amounts, documentation, etc and routes forward to AP3 – Invoice Entry
  - Late afternoon
- Turnaround time is usually 3-5 days, but during busy times, it could be longer

# Internal Process - Workflow

- [-]  Accounts Payable
  -  AP-Pending
    -  AP1-WEB Disbursement Request
    -  AP2-Review
    -  AP3-Invoice Entry
    -  AP3a-Vendor/1099 Setup
    -  AP4-Review Check to Invoice

# Payment Request Submission Process

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# Submission Process

- All disbursement requests must be submitted electronically.
- [Electronic Disbursement Request Submittal Instructions](#)

# Common Issues with the Electronic Disbursement Request Submittal:

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### DISBURSEMENT REQUEST SUBMITTAL

Submitted on: 1/25/2018

Submitted By * :	<input type="text" value="Brenna Hall"/>
Payee Name (Last, First Name) * :	<input type="text" value="Gaither, Dallas"/>
Fund Number(s) * :	<input type="text" value="X12345"/>
Invoice Date (mm/dd/yyyy) * :	<input type="text" value="01/25/2018"/>
Invoice/Customer Number * :	<input type="text" value="12345"/>
Total Invoice Amount * :	<input type="text" value="\$ 500.00"/>
Phone # To Call For Pickup:	<input type="text"/>
Emails To Receive Alerts (use , between emails) :	<input type="text" value="brennah@ksufoundation.org"/>
Brief Notes For Accounting (128 characters allowed) :	<input type="text"/>

Check Here To Confirm All Supporting Documents Are Attached \*



Confirm Second

CHECKS MADE OUT TO INDIVIDUALS MUST BE LAST NAME, FIRST NAME

INCORRECT INVOICE #

INVOICE DATE MUST BE SEPARATED BY / NOT –

LEAVE PHONE# BLANK IF YOU WANT US TO MAIL THE CHECK TO YOU

Submit Last

Submit

Reset

Print

Attachments

Attach First

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# Voids & Reissues

- Checks are voided on the last day of the month if:
  - Requested by campus
  - >120 days
    - Will not automatically be re-issued, unless requested by campus
- Reissue Process
  - Submit a re-issue the same way as any other disbursement
  - Include the original request and a copy of the check to be voided and a reason for the void
  - Mail the original check (if available) to Amy



# General Disbursement Policies

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# General Disbursement Policies

- Expense is reasonable and benefits KSU
- Meets the donor's intent
- Does not jeopardize the KSUF tax-exempt status
- Complies with statutes and regulations



# Basic Guidelines

- Who
- What
- Where
- When
- Why (benefit to KSU/business purpose)
- We **require** an itemized receipt for all expenditures
  - [Lost Receipt Form](#)



# Forms

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# Forms

- [KSUF-5 – Disbursement Request Form](#)
  - Typically used to request payments to non-KSU employees (i.e., outside vendors, honorariums, etc)
  - One invoice per request form
- [KSUF-6 – Travel/Entertainment or Other Expenses](#)
  - Typically used to reimburse KSU employees for travel costs or other expenses they paid out of pocket
  - Requestor will need to detail each receipt that supports reimbursement and attach itemized receipts
- [KSUF-9 – Sponsored Project Certification](#)
- [Fund Signature Authorization Change Request](#)

# Direct Links to Forms & Policies

- [KSU Foundation: Accounting Forms & Policies](#)
- [Accounting Manual & Updates](#)
- [Accounting Manual Frequently Asked Questions](#)



# University Travel

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# Transportation Expenses

- Employee travel includes leaving the primary place of business & reimbursable expenses must benefit KSU
- **Foundation policy does not allow payment of per diem**
- Airline Travel
  - Class (economy, business, 1<sup>st</sup> class, etc.)
  - Upgrades (pre-approval required i.e. 1<sup>st</sup> class)
  - Seat Selection Fees (up to \$25 per flight)
  - Baggage Fees (one standard bag per flight)
  - Unique Circumstances
- Mileage
  - New rate for 2018 is \$0.545 per mile



# Lodging

- Reimbursable when performance of job duties requires the employee to be away from home overnight.
- Itemized receipts are **required for all lodging charges** including itemized receipts for any room service meals charged to your room.
- When lodging is shared with a spouse/partner, family member, friend, etc., who does not have a business purpose for the travel, the Foundation can only reimburse for the single rate for the room.
- Charges for movies, spas, mini bar, exercise facilities or other items of similar nature are personal expenses and not reimbursable.





# Meals & Entertainment

- Itemized receipts required
- Reimbursable to an employee if they are hosting or entertaining non-KSU employees in a business capacity or have job duties that require the employee to be away from home overnight.
- For business travel that results in an extended day that exceeds 10 working hours, one meal of the employee's choice can be reimbursed.
- Clear business purpose
- Attendee list (with full names, titles and company) required if 20 or fewer



# Meals & Entertainment

- Is a meal with colleagues from the same department reimbursable?
  - Generally no, but there are exceptions:
    - Extended day travel
    - Entertainment of prospective employee or donor
    - Occasional and infrequent department wide staff meeting/retreat
    - Must be a clear business purpose and include a list of attendees if 20 or fewer
- Snacks/beverages, are not reimbursable unless they are part of the meal or when they substitute as a meal
- Birthday celebrations are reimbursable up to one per month per business unit.
- Tips must not exceed 20% of the total bill including the sales tax. See [Frequently Asked Questions Q4](#) for additional information.



# Reimbursement of Meals for KSU Employees

- Determining Business Purpose, per the IRS
- The expense must be “ordinary and necessary”.
- The expense must pass either the “directly-related” or “associated” test.





# Reimbursement of Meals for KSU Employees

- Directly-related test requires that you meet the following three conditions:
  - The main purpose was business;
  - You engaged in business and;
  - You had “more than a general expectation of getting income or some other specific business benefit at some future point”.
- The associated test requires you to show:
  - The expense was “associated with the active conduct of your business” and;
  - The meal or entertainment was “directly before or after substantial business discussion.” The expense is considered associated with your business if you can show clear business purpose, such as the creation of new revenue.



# Reimbursement of Meals for KSU Employees

- Exceptions to the IRS rules
  - De Minimis meals
    - Coffee, doughnuts and soft drinks provided to employees
    - Occasional meals to allow an employee to work overtime
    - Occasional parties or picnics for employees and their guests
  - Meals on your Business Premises
    - These meals must be located on your premises and “furnished for your convenience.”
- For examples of this topic please see [Frequently Asked Question Q11](#)

# Spouse/ Partners

- The Foundation cannot reimburse any spouse/partner expenses for travel and/or meals unless the spouse/partner's presence is necessary at the function and it benefits KSU.
- See [Frequently Asked Question Q1](#) for additional discussion and examples.



# Gifts to Non-Employees

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# Gifts to Non-Employees

- Non-employees of KSU may be given gifts in the form of cash, gift certificates or merchandise as a token of appreciation.
- If the item is a gift that was not in exchange for a donation or services, there is no tax consequence to the recipient.
- Because gifts in excess of \$25 are not deductible, it is the general policy of the Foundation that business gifts should not exceed \$25. Gifts in excess of \$25 should occur rarely, and should have approval of the Dean or the Department Head.
- If a non-employee wins a prize associated with a fundraising event it is considered taxable income by the IRS and is reportable by the recipient.
- See [Frequently Asked Questions](#) 6 and 8 for additional explanation and examples.



# Payments to Employees

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# Payments to Employees

- Any additional compensation (awards, prizes, etc.) for KSU employees must be processed by Human Capital Services, included in the employee's payroll and then submitted for reimbursement by the Foundation. Gift cards given to KSU Personnel will be relayed to KSU Human Capital Services and the amount will be included in the employee's taxable income.



# Payments to Employees – De Minimis Fringe Benefits

- De Minimis Fringe Benefits to employees are allowed by the IRS without taxation
- Must be occasional and infrequent
- Include:
  - Occasional snacks, coffee, doughnuts, etc.
  - Occasional tickets for theater or sporting events (see ticket purchase section for details)
  - Holiday gifts, other than cash, with a low fair market value.
  - Occasional parties or picnics for employees and their guests



# Payments to Employees

- Cash is **never** an excludable benefit and must always be included in taxable income
- Gift cards or certificates that are redeemable for general merchandise or have a cash equivalent value are always taxable
- A certificate for a specific item can be excludable if all of the other rules are met i.e. free appetizer coupon
- See [Frequently Asked Question 7](#) for additional explanation and examples



# Payments to Foreign Entities

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# Payments to Foreign Entities

- The Foundation will process checks/wires to foreign vendors for purchases of products, licenses or reimbursements.
- Payments for services performed on a KSU Campus in the US by a non-US citizen will be made to KSU
  - These payments need to be processed through the Division of Financial Services because they are better equipped to handle foreign reporting requirements.
- Examples (not limited to)
  - Honorariums given to speakers
  - Representatives from foreign companies come to campus to install equipment or train employees



# Payments to Foreign Nationals (Nonresident Aliens)

Nonresident Alien: An individual present in the U.S. who is not a U.S. Citizen or U.S. national or does not meet the green card test or substantial presence test.

Resident Alien: An individual who is not a citizen of the United States but is treated as such for tax purposes because he/she meets the green card test or substantial presence test.





# Types of Payments

## Type of Payment

1. Travel Reimbursement for business travel on behalf of KSU
2. Independent Services/Honoraria
3. Dependent Services (Employee)
4. Scholarships/Fellowships

## Taxability

1. Not taxable/reportable if allowable under PPM 6410
2. Taxable/reportable-may elect to use tax treaty
3. Taxable/reportable-may elect to use tax treaty
4. Qualified (tuition/books/fees) are not taxable  
Nonqualified (R&B, other) are taxable



# Tax Treaties

- A tax agreement between the U.S. and another country. Currently 58 treaties in place and two others pending.
- A treaty may only exempt certain types of payments. (Example-Exempt independent personal services, but not scholarships)
- Treaties may also have a time limit or a dollar cap.
- It is the individual's choice if he/she wishes to enact tax treaty benefits or not.



# Deciphering Tax Treaties

- U.S./Sweden “ARTICLE 14-Independent Personal Services”

“Income derived by an individual who is a resident of a Contracting State from the performance of personal services in an independent capacity shall be taxable only in that State. However, such income may also be taxed in the other Contracting State to the extent that such services are or were performed in that other State and the income is attributable to a fixed base regularly available to the individual in that other State for the purpose of performing his activities.”





# Tax Forms

- All NRA individuals receiving payment or reimbursement must complete Form W-8BEN.
- NRA Individuals wishing to claim tax treaty benefits as an independent contractor must also complete Form 8233 and have a U.S. Tax ID.
- All NRA corporations or entities receiving payment must complete Form W-8BEN-E, W-8ECI or W-8EXP.



# Tax Withholding %

- Payment for Scholarship/Fellowship-19%
    - 14% Federal Withholding
    - 5% State of Kansas Withholding
  - Payment for Independent Services – 35%
    - 30% Federal Withholding
    - 5% State of Kansas Withholding
- \*Departments may gross up payment to net agreed upon amount, but the tax % applies to the new gross.



# Facilitating Payment Thru DFS

1. Department requests check from KSU Foundation payable to KSU/Department for the amount of payment.
2. Department deposits the check into a departmental restricted fees account.
3. Department prepares the APV to the vendor, reducing it by the applicable tax amount and submitting form W-8BEN (or applicable version). A note should be on voucher which states this payment is being facilitated on behalf of KSU Foundation.
4. Department prepares a second APV for the tax portion payable to Kansas State University, 2323 Anderson Ave. Ste. 500 for the tax portion placing an “A” in the payment indicator.
5. DFS will complete the reporting to the State of Kansas and IRS and remit the tax payment on behalf of the vendor.





# Put It Into Action

- Department XYZ has invited a guest speaker, Jose Espinosa, from Madrid, Spain to speak at their upcoming symposium. They wish to reimburse his travel and pay him a \$1,000 honorarium. He will be present in the U.S. on a visitor's visa.



# Resources

- KSU DFS General Accounting -NRA
  - <http://www.k-state.edu/finsvcs/payingnra.html>
- IRS Tax Treaties
  - <https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>
- IRS Tax Forms
  - <https://www.irs.gov/forms-pubs/about-form-w8>



# Contact Us

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# Payroll Reimbursements

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# Payroll Reimbursements

- Payroll can not be paid in advance of the expenditure
- Documentation - HRIS payroll payments by account report
- Submission frequency – preferably monthly or quarterly
- Reimbursement will be made payable to Kansas State University



# Retirement & Achievement Gifts/Awards

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# Retirement & Achievement Gifts/Awards

- Non-taxable awards must be:
  - Tangible personal property
  - Cannot be disguised wages
  - Must be awarded as part of a meaningful presentation
  - Cannot be cash, cash equivalent (gift card or certificate), vacation, meals, lodging, theater or sports tickets, or securities.
- Other limitations on these awards include:
  - The recipient must be employed for five years to be eligible for such an award and the employee must not have received a similar award in any of the prior four years.
  - If a **qualified plan** is in place, tangible personal property with a value up to \$1,600 is permitted. KSU does have a qualified plan and these expenses will be forwarded to KSU Human Capital Services.



# Retirement & Achievement Gifts/Awards

- Foundation funds should not be used as a conduit for collecting employee monies and purchasing gifts. If using existing funds, the University's policies with regards to qualification for an award must be followed. See <http://www.k-state.edu/policies/ppm/4812.html>

# Scholarship & Award Payments to Students

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# Scholarship & Award Payments to Students

- All payments for scholarships and awards are processed through the Office of Student Financial Assistance to avoid causing a taxable event for the student.

# Season Ticket Purchases & Uses

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# Season Ticket Purchases & Uses

- Tickets purchased for athletic events, McCain Performances, etc for use in entertaining donors, business partners, visiting professors, etc
- When University employees are expected to attend an event to perform duties that are consistent with their job description, this will constitute a “business purpose” as defined by the IRS and there will be no income tax consequences to the employee.
- If the invited guest to the event includes a primary business person and their spouse/partner or guest, then it will be appropriate for the University employee to include their spouse/partner or guest without any taxable income consequences.





# Season Ticket Purchases & Uses

- Unused tickets may be distributed at the discretion of the head of the department that purchased the tickets. If an employee receives ticket benefits, **more than occasionally**, the value of the tickets must be included in their W-2 income and taxed at the employee's required tax rate.
- In the event that an employee should be taxed on tickets received, the face value of a single ticket will be used.
- An attendance roster must be provided to the Foundation as documentation for the expenditure for the season tickets.
- THESE TICKETS CANNOT BE USED FOR RESALE, BARTER OR EXCHANGE FOR GOODS OR SERVICES RESULTING IN PERSONAL BENEFIT. NON-COMPLIANCE WITH THIS POLICY MAY RESULT IN DISCIPLINARY ACTION AND/OR EMPLOYMENT TERMINATION.



# Tuition Payment For Employees & Students

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# Tuition Payment for Employees & Students

- Tuition payments for employees taking professional development courses at K-State
  - If a KSU employee is taking a professional development course through a KSU department you must submit a check request with backup to the Foundation and have the check made payable to your restricted fees account. The payment to the KSU department for the tuition should be made via an Inter-Fund voucher.
- Tuition payments for students
  - Tuition payments for students should be processed through SFA as a scholarship. If this is not done, payments must be made via an Inter-Fund voucher and reimbursed back to the college fund that was used.



# Non-Reimbursable Expenditures

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# Non-Reimbursable Expenditures

- Airline Club Memberships
- Baby/Wedding Shower gifts and related expenses
- Contributions or gifts paid to political parties or candidates
- Clothing (except for clothing bearing departmental or program logo to be used while hosting an event or as a uniform or in a group travel situation)
- Credit Card Annual Fees
- Hands-free devices for cell phones (unless the cell phone is departmental property and the device can be checked out for use by any persons who check out the cell phone)
- Hotel mini bar fees
- Incremental costs of double over single occupancy rates when a spouse/partner/guest has not been authorized for travel
- Interest charges on personal credit card
- Personal entertainment or recreation items (e.g. magazines, books, theater/movie/sporting event tickets, hotel in-room movies)
- Personal expenses (e.g. laundry, phone calls, toiletries, snacks, medication, etc.)
- Personal expenses incurred during business travel (e.g. child care, pet care, lawn care, snow removal, etc.)
- Theft of personal items which occurs during a business trip (e.g. luggage, GPS, iPad, laptop, cellular phone, etc.)
- Travel insurance/travel protection fees
- Tuxedo or formal rental or purchase fees
- Regalia purchases, unless regalia is the property of the University and will be retained by KSU
- Lifetime memberships
- Parking tickets and traffic violations
- **Note: this is not an all inclusive list**



# Accommodation & Travel Loans

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# Accommodation Loans

- The Foundation provides non-interest bearing payroll loans to KSU employees if there has been an error in the payroll process and an employee fails to receive a regularly scheduled paycheck.
  - Amount cannot exceed 65% of employee's gross pay
- Students and grad students do not qualify for accommodation loans Accommodation loans (Emergency Loan Program at SFA)
- A letter signed by the department head that includes the employee's name, WID, gross amount of the paycheck and the pay period that is being missed must be submitted



# Accommodation Loans

- Promissory Note signed by the employee at time of pick-up
  - Due on KSU's next regularly scheduled payroll date.
  - Allows HCS to deduct amount owed from the employee's next paycheck if the balance isn't paid by the due date
  - Interest will accrue at 14% from date issued to repayment date
- Checks must be picked up and signed for by the borrower at the Reception Desk, 2<sup>nd</sup> Floor, KSU Foundation after 3 pm on the day they are available





# Travel Loans

- The Foundation provides non-interest bearing sixty (60) day travel loans to faculty and staff of KSU who are traveling on behalf of the University. Loans are made based on an approved KSU Out-of-State Travel Voucher form signed by the appropriate officials including the traveler.
- The loan may be approved up to the total amount listed on the travel request form, and will only include amounts to be paid by the KSU employee. **The Foundation cannot loan an individual amounts that are being directly paid by KSU.**
- A forty-eight hour processing time is required.
- A service charge of \$1 per \$100 loaned will be assessed



# Travel Loans

- A travel loan request must be submitted before the designated travel dates.
- Promissory Note
  - Due 60 days after issuance
  - Five working days from the date of reimbursement to repay the KSU Foundation. After that, interest will accrue retroactively from the issuance date at an annual percentage rate of 14%.
  - Power of Attorney Clause (same as Accommodation Loans)
  - If the balance is not paid in full within the five working days, the Power of Attorney clause authorizes HCS to deduct the amount from the employee's next University payroll check(s)
- Checks must be picked up and signed for by the borrower at the Reception Desk, 2<sup>nd</sup> Floor, KSU Foundation 1800 Kimball after 3:00 p.m. on the day they are available. Loan checks will not be mailed.

# Moving Expenses

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# Moving Expenses

- The Foundation may reimburse for moving expenses to newly hired unclassified employees under the Kansas Civil Service Act.
- All moving expenses are taxable
- Moving expenses must reimbursed through HCS
  - The employee must submit a reimbursement request on [KSUF-6](#) Travel/Entertainment or Other Expenses Form should be submitted with KSU as the payee. Copies of all itemized receipts for moving expenses, MapQuest information for mileage, lodging receipts, DA-22, 3 quotes from the moving company, etc., should be attached. The check will be forwarded to HCS for processing.



# Moving Expenses

- Please note: **house hunting expenses are also treated as compensation to the employee.** The Foundation will inform Human Capital Services if asked to pay for house hunting expenses and this amount will be included on the employee's W-2.
- If there are any additional questions regarding the taxable consequences, please contact Human Capital Services.

# Cell Phones

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# Cell Phones

- Business Cell Phone
  - KSUF will follow university policy
    - <http://www.k-state.edu/policies/ppm/6330.html>
  - Cell phones purchased using state funds must be used 100% for business purposes
  - Employee must provide written certification along with signature for each invoice
  - Monthly billing statement must show detail of each call
- Personal Cell Phone
  - KSUF will follow university policy
    - <http://www.k-state.edu/policies/ppm/6320.html>
  - Must show itemized billing
  - Will reimburse for any costs/fees incurred as a direct result of business use
  - Reimbursed charges must be highlighted



# Cell Phones

\_\_\_\_\_  
*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

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# Parking

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# Parking

- Campus Parking Passes

- Foundation funds may **not** be used to pay for employee parking passes or the parking garage.
- Vendor and service parking permit expenditures should be approved for payment from State funding sources.
- The Foundation will reimburse for **visitor parking** passes if the business purpose is documented.

- Parking Tickets

- The Foundation will not reimburse for **any** parking tickets. These are personal expenses.

# Sponsored Projects

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# Sponsored Projects

- Used for funds designated for research
- Transfer of funds from KSUF to KSU, and funds are managed through the Office of Research & Sponsored Programs
- KSUF-9 Sponsored Project Certification should be used to document the transfer
- To ensure that a donor's intent is being followed, please attach a copy of the MOU to the KSUF-9
- The signed KSUF-9 and requested check (made payable to KSU) will be forwarded to the Office of PreAward Services
- The Division of Financial Services, Sponsored Programs is responsible for providing an annual expenditure report to KSUF



# Common Issues

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# Common Issues

- Full names, TITLES and company must be provided for individuals present if there are less than 20 people
  - Please indicate if there are more than 20
- Supporting documentation not provided or doesn't agree to the amount requested
- Not including enough information to determine the Business Purpose
- Form not signed by person with Signature Authority
- When reimbursing for a flight, we need to see the class
  - we only reimburse for economy unless previously approved by the Provost

# Common Issues Continued

- If there are more than 20 attendees a copy of an agenda, flyer or brochure etc.
- MapQuest missing for mileage reimbursements
- Missing currency conversions for foreign travel reimbursements
  - Please include the conversion calculation
- A W-9 is needed for all new vendors (November 2017 version)
- Itemized (detailed) receipts for all meals and lodging expenses. We will not pay off of statements.
  - Lost Receipt form
- Payment of expenditures not in accordance with the MOU



# Common Issues Continued

- Expenses on the disbursement request are not in the same order of the receipts attached
- Blank pages uploaded (double sided copies)
- One request per submission
- Exclude any unnecessary documentation
- Spell out acronyms
- Several months to a year's worth of expenses all at once
- Payee doesn't match the remit to on the invoice
- Multiple requests for the same vendor can be combined into one payment
- Not including an Invoice Number on the electronic submittal form

# Disbursement Checklists

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# Travel Checklist

- ☐ W9 of payee (non-faculty)
- ☐ Purpose of travel & benefit to KSU
- ☐ Itemized receipts of meals
- ☐ Itemized receipts for airfare including class
- ☐ Itemized hotel receipt
- ☐ Itemized rental car receipt
- ☐ Itemized taxi receipt
- ☐ Itemized receipt for any registration fees
- ☐ Mapquest (if requesting mileage reimbursement)
- ☐ Travel dates, Fund, Fund Name, Amounts & Signed
- ☐ Names & titles of all attendees at any meals paid for others during travel (if less than 20)



# Campus Meeting Checklist

- ☐ W9 of payee (non-faculty)
- ☐ Purpose of meeting & benefit to KSU
- ☐ Itemized receipts of meals
- ☐ Dates, Fund, Fund Name, Amounts & Signed
- ☐ Names & titles of all attendees (if less than 20)
- ☐ Agenda

# Meals & Entertainment Checklist

- ☐ W9 of payee (non-faculty)
- ☐ Purpose of meeting & benefit to KSU
- ☐ Itemized receipts of meals
- ☐ Dates, Fund, Fund Name, Amounts & Signed
- ☐ Names & titles of all attendees (if less than 20)

# Misc. Expenses Checklist

- ☐ W9 of payee (non-faculty)
- ☐ Purpose of expenses & benefit to KSU
- ☐ Itemized receipts of all expenses
- ☐ Dates, Fund, Fund Name, Amounts & Signed
- ☐ Names & titles of all attendees if including meal expenses (if less than 20)



# Comments & Questions?

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# Contact us

**Brenna Hall – Assistant Director of Accounting**

785-532-7868

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**Dallas Gaither – Accountant I**

785-532-7773

Accountant I

[dallasg@ksufoundation.org](mailto:dallasg@ksufoundation.org)

**Amy Damon – Accounts Payable Coordinator**

785-532-7590

Accounts Payable Clerk

[amyd@ksufoundation.org](mailto:amyd@ksufoundation.org)

**KSUF IT Support:** [support@ksufoundation.org](mailto:support@ksufoundation.org)

**532-6000**

**General AP Questions:**

[accountspayable@ksufoundation.org](mailto:accountspayable@ksufoundation.org)

**785-**



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