Foundation Reimbursement Policy

To provide accountability to the Emporia State University Foundation (the Foundation) donors and ensure that the University’s financial records accurately reflect both the support provided by the Foundation and the costs associated with University operations, all University expenses should be recorded in the applicable departmental funds. This includes expenses that are allowable by state law but are being reimbursed by the Foundation. All such expenses should be processed in accordance with the established procedures.

There will be instances in which payment will need to be made directly by the Foundation due to State of Kansas policies which do not allow certain expenses to be paid from State funds. State funds include all funds on deposit with the State Treasurer. Those exceptions for which payment will need to be made directly by the Foundation include the following:

- Country club dues;
- Vehicle leases;
- Non-transferrable personal memberships in professional organizations;
- Any expense deemed to be made for the personal benefit of an individual; and
- Any expense deemed to be political lobbying.

Other expenses not specifically listed will be evaluated on a case-by-case basis.

As always, personal expenses paid on behalf of an individual will be reported as a taxable fringe benefit to the individual. The amount will be reported to the University Payroll Office.

Foundation Reimbursement Procedures

A University Purchase Requisition (PR) will be generated by the department for the item(s) to be reimbursed from Foundation funds.

The checkbox in the “Accounting Info” section of the Purchase Requisition labeled “Foundation Funding” should be marked.

The Foundation fund number(s), fund name(s), any other notes, and the amount(s) to be reimbursed should be inserted in the designated fields.

When completing the funding information on the PR, a University departmental restricted use index is required. (Payment needs to be made from a restricted fee fund in order to be reimbursed by Foundation funds.)

Once the PR is completed and includes the required authorized signatures, it will be routed to the Foundation (via workflow) for approval.

When the PR is received by the Foundation, the Foundation will verify the following:

1. The expense meets the respective Gift Agreement; and
2. The funds are available to be spent.

Once approved by the Foundation, the PR will be routed to the University Purchasing Office for processing and posted to Banner as a Purchase Order.

Once an invoice is received for which a PO has been processed, the Invoice Approval Form should be completed. It will be routed through workflow for processing.

The Foundation will be billed on a monthly basis for reimbursable expenditures actually paid (i.e., for which an invoice has been paid). Once the University receives the funds from the Foundation, the appropriate University department will be reimbursed and will receive notification via email from University Accounting Services.

While it is intended that University expenses to be reimbursed by Foundation funds will go through the Purchase Requisition process, an invoice without a prior PO can be routed for payment via the Invoice Approval Form process. Invoices without purchase orders will be subject to the same Foundation approval as described above. The department or individual will be responsible for payment should the invoice be denied by the Foundation, and/or the University Business Office. If payment must be made directly from the Foundation, the Business Office will route the invoice to the Foundation.