



University of Wisconsin
Whitewater

UW-Whitewater Foundation, Inc.

POLICY TITLE: UWWF Deposits and Business Expenses

RESPONSIBLE UWWF PARTY: UWWF President

DEFINITIONS

UWWF: University of Wisconsin-Whitewater Foundation, Inc.

University: University of Wisconsin-Whitewater

UWWF-sponsored travel (from UW System Admin Policy 405): travel for the cultivation, solicitation or stewardship of UWWF donors, UWWF-sponsored events or to conduct other UWWF business activities.

POLICY STATEMENT

The UW-Whitewater Foundation, Inc. has been entrusted by its donors to manage and distribute charitable donations to benefit the University of Wisconsin-Whitewater. Many of these donations are made with a very specific purpose in mind, and the UWWF ensures that such funds are distributed for that purpose. However, many donations are made to accounts that are under the broad discretion of a college dean, department chair, program director, or similar position. Even in these cases, the UWWF is responsible for ensuring that all such discretionary funds are distributed in a manner consistent with the mission of the University. The following guidelines detail what funds may be accepted by the UWWF and how such funds and expenditures shall be managed.

This policy applies to unrestricted funds, disbursements out of endowed discretionary funds and department discretionary funds, and is not intended to cover deposits regularly received for UWWF operations.

GUIDELINES

Deposits

The only deposits made into UWWF accounts are: charitable gifts to benefit UW-Whitewater; income from fundraising-related activities that require a charitable gift receipt, such as golf outings; and sponsorship support that provides funding for initiatives, such as professorships, scholarships, building projects, alumni engagement and other activities in support of the instruction, and service mission of the University, as aligned with UW System policies. When accompanied by the proper cash and donation deposit form(s) and documentation, miscellaneous cash and donations can be accepted.

Deposits are considered voluntary, irrevocable contributions from individuals, businesses, foundations, and other sources for unrestricted or restricted purposes. The Vice Chancellor of University Relations will be notified by UWWF leadership and staff (COO, CFO, Accountant) and UWW employees of situations when funds are unable to be utilized for their original purpose, and establish a plan in consultation with the fund's donor(s)

- All deposits must honor the intent of the donor, and if made by check, must be made out to the UW-Whitewater Foundation, Inc. and not the University.
- Wisconsin Statutes, Section 36.29(4) prohibits reassignment of donations from the University to the UWWF, however, if a check or gift instrument names the University, but there is documented extrinsic evidence establishing donor intent to direct the check or gift to the UWWF, then the check or gift are UWWF funds and must be deposited with the UWWF.
- Any funds that are not charitable in nature that are received by University personnel in the due course of their job duties are not acceptable to the UWWF.
- No deposits will be made that attempt to circumvent University purchasing guidelines or other policies.
- UWWF accepts funds raised specifically to support UWWF. Any funds raised for an external organization cannot be accepted.

Expenses

Fund spending must follow donor intentions and specified approval authorities, where applicable. In the absence of donor guidelines, the following will apply:

Acceptable Expenses - Directly Paid by UWWF

The following expenses may be paid directly to a vendor from an appropriately designated, existing UWWF fund, but not directly reimbursed to a University employee:

- Expenses related to a departmental and/or University-wide sponsored meeting, reception, or event, such as student awards or retirement ceremony.
- Hosted meals or entertainment as part of conducting University business.
- Payment of admissions charges to socials or business events in which attendance is required or recommended as part of an employee's official duties.
- Plaques, certificates and awards for University-related service.
- Memorial gifts (i.e. flowers) for a funeral for individuals associated with the University.
- Membership in civil organizations or trade associations that are required as part of employment.

Acceptable Expenses - Paid by the University and reimbursed by UWWF

The following expenses may be drawn from UWWF accounts but **must** be approved under University specified approval authorities and charged to an appropriate account that the UWWF will reimburse:

- Scholarships or any other student award (these must be placed on the student's account at the University).
- Direct payment in the form of salary, awards, or bonus to a University employee or an individual conducting University-related work is allowable, based on a comprehensive set of agreed-upon and executed criteria, goals and metrics between the Division leader and UWWF.
- Other payments to students to assist them with their direct educational expenses. (e.g. payment to attend a seminar including travel.)
- Newsletters or printing consistent with the University's identity standards.
- Ordinary, reasonable and necessary expenses incurred in the conduct of the department or

program (e.g., equipment, computer software, curriculum materials).

- UWWF may directly pay a vendor for the above activities only as an exception and only with the written approval of the UWWF President

Acceptable Expenses - UWWF Related Business

UWWF-related business expenses may be directly reimbursed to a University employee. Employees who incur a significant amount of such expenses will be required to use a UWWF-provided credit card and comply with UWWF - Travel and Entertainment Business Expenses Policy.

Unacceptable Expenses

The following expenditures may neither be reimbursed to the University nor paid directly by the UWWF.

- Any spending meant to circumvent University purchasing guidelines.
- Payments to students for non-educational expenses, with the exemption of the Warhawk Emergency Fund. (e.g. a student with financial need requires help to pay rent).
- Fines, penalties, parking tickets, criminal or civil penalties on behalf of an individual.
- Maintenance or replacement of University employee's personal property.
- Employee meal expenses in which the primary purpose is social, or in which the meal plays a major role. (e.g. colleagues going to lunch and simply discussing business, any sort of holiday party, or Administrative Professionals Day.)
- Employee birthday, holiday, etc. gifts or cards
- Reimbursement for excess travel expenses
- Reimbursement for personal expenses incurred when conducting University work that have been reimbursed by the University or any other source.
- Office holiday decorations.
- Membership in civil organizations or trade associations that are not required as part of employment.
- Requests for petty cash funds.
- Lobbying or political activities.

EXCEPTIONS TO EXPENSES

Exceptions require written permission from the UWWF President in consultation with appropriate University personnel.

APPEAL PROCESS FOR REIMBURSEMENT

The UWWF Accountant has the authority to deny any expense from a discretionary account. Decisions may be appealed to the UWWF Director of Finance who will notify the department of the final decision. The Vice Chancellor of University Relations or UWWF President may consult with the UWWF Board's Executive Committee as part of this process.

It is highly recommended that the UWWF Accountant or Director of Finance are contacted with any questions on this policy before incurring an expense.

RELATED DOCUMENTS

- University of Wisconsin System 21-9, Appendix A
- UWWF - Travel and Entertainment Business Expenses
- Memorandum of Understanding, University of Wisconsin-Whitewater & UW-Whitewater Foundation, Inc., dated July 1, 2022.
- Wisconsin Statutes, Section 36.29(4)
- UW-Whitewater Organizational Chart

POLICY HISTORY

Approved by Executive Committee 3/22/2023

Approved by Board 4/21/2023