



Winston-Salem State University

DISCRETIONARY BUSINESS EXPENSES GUIDELINES

University officials designated by the Chancellor may be assigned discretionary business expense accounts for reimbursement of expenditures directly associated with assigned administrative responsibilities. These accounts are for use in advancing the mission of the University. Funds may be used to host individuals or groups such as members of the non-profit community; students; faculty; staff; alumni, and friends of the University within the framework of the NC Ethics and Lobbying Policies.

As a public institution, Winston Salem State University is held to a high level of public scrutiny and accountability. University officials who have discretionary business accounts are responsible for ensuring these accounts are used in a responsible and appropriate manner. Reimbursement will be provided only for expenditures that are reasonable, necessary, prudent and appropriate for the occasion, as well as being consistent with the University's mission in the following categories:

1. Entertainment including food, non-alcohol beverages, admission charges and fees, flowers, mementos, charges imposed by vendors, related taxes, reasonable gratuities, related miscellaneous expenses, for guests of the University.
2. Employee recognition and relations including food, non-alcohol beverages, admission charges and fees, mementos, service charges imposed by vendors, related taxes, reasonable gratuities, related miscellaneous expenses, etc.
3. Receptions, banquets and entertainment.
4. Fund raising and promotion of the University, including travel and entertainment. When travel is included it is subject to the same conditions as all other University approved travel.
5. Supplementing any purpose for which General Revenue Funds may be used.

Original receipts with appropriate itemization shall be attached to all requests for reimbursement. The itemization shall include the date of the event or activity; the person(s) hosted or activity held; the reason for the activity; and the cost. All requests for payment under this policy shall be signed by the Chancellor, Vice Chancellor or the fund manager.

No expenditures will be reimbursed without appropriate receipts. No expenditures for political donations, for personal use, or any other purpose contrary to state or federal law are allowable.

Internal Audit will audit all expenditures on an annual basis.