

Disbursement Policy for Restricted Funds

Purpose: To establish adequate administrative and internal controls over Foundation funds expended by University budget officers, it is necessary that proper segregation exist between the purchasing, receiving and disbursement functions. The Foundation will review and approve purchase requisitions and invoice vouchers for appropriateness and propriety, availability of funds, adherence to fund restrictions, State regulations, University guidelines and rules, and proper budget officer approval. The Foundation will also perform the disbursement function. The University will apply the State and University purchasing rules and guidelines and perform the receiving function.

Scope: SIU Foundation Accounts Payable and SIU Departments.

Policy:

I. General Policies

The Southern Illinois University Foundation (“Foundation”) has a fiduciary responsibility to donors to ensure that funds are utilized in accordance with the terms and conditions of their gifts. This standard, commonly referred to as “donor intent,” is the primary limitation on the expenditure of Foundation funds. There are additional general restrictions that apply to the expenditure of Foundation funds, including legal constraints and University policies. If any anticipated transaction does not meet the guidelines set forth in this document, prior written approval must be obtained from the President and Chancellor of SIUC along with the Foundation’s Executive Committee before the expenditure is made.

Foundation funds may not be expended for any activity or purpose that:

1. Jeopardizes the Foundation’s status as a 501(c)(3) Charitable Organization.
2. Benefits the campaign of any candidate seeking public office.
3. May involve or create liability exposure for Southern Illinois University (“SIU”).
4. Does not directly support SIU.
5. Is not considered a customary or reasonable expense incurred while conducting University business.

Examples of expenditures that may NOT be paid from Foundation funds include:

1. Fines, traffic tickets, parking tickets, impound fees, or towing fees.
2. Furniture or equipment that is not business-related, customary, or reasonable.
3. Personal items

4. Magazines or books which are not work-related.
5. Wages, salaries, or moving expenses paid to an SIU employee
6. Political campaign contributions.
7. SIU parking decals for employees.
8. Membership fees for frequent flier clubs or airline VIP associations.

In spending Foundation funds, the Foundation and University require budget officers to exercise good judgment, display just prudence, and maintain a high sense of ethics in making expenditure decisions. Disbursements will be monitored for reasonableness. The Foundation will submit to the Chancellor for review any disbursement request believed to be in excess of reasonable standards or inappropriate in some other way.

All disbursements must have appropriate documentation and written justification showing that the expenditures fall within the Foundation Guidelines and specific fund restrictions. Below are policies regarding common types of expenditures:

1. Expenditures while on travel status
 - a. The University's travel regulations will apply to Foundation funds for an approved type of travel with the following exceptions:
 - i. Hotel rates at actual cost. Travelers are obligated to secure the lowest cost rates suitable to the University business being conducted.
 - ii. Spouse travel costs where it is authorized and deemed appropriate for the spouse to represent the University. See [Companion Travel Procedure](#).
 - iii. Per diem rate of \$57 per day.
 - b. Travel reimbursements to employees may be split between Foundation and University funds by category, but splitting within categories is not permitted.
 - c. The Foundation cannot issue travel advances.
 - d. The Foundation cannot reimburse travel until completion of travel.
 - e. **60 Day Rule:** Per IRS guidelines, if a travel expense voucher is not submitted within 60 days of the completion of travel, the amount being reimbursed is considered taxable income to you. The reimbursement amount will be submitted to the Payroll Office to be included on your W-2 as supplemental wages.
 - f. Business Purpose and Justification
Requests for travel reimbursement must contain justification, business purpose, and the dates and time of travel. The time the traveler began

and ended a trip will be used to calculate the per diem reimbursement. If the travel is to a conference, the agenda should be attached to the reimbursement request. The Foundation does not reimburse for first class travel without adequate and documented justification. See [First Class or Charter Travel Procedure](#).

g. Lodging

Reimbursement for lodging can include the cost of the room, applicable taxes, and hotel parking. Any additional costs will require separate justification. Movies, laundry, mini-bar or room service expenses are not reimbursed by the Foundation.

h. Mileage

Mileage will be reimbursed at standard rate issued annually by the IRS, currently 57.5 cents per mile. Fuel expenses, in lieu of mileage, will be reimbursed only when a Foundation or rental vehicle is used for the trip. Mileage will be calculated from the traveler's home or from "headquarters" (campus), whichever is closer to the destination. **Only the most economical method of travel may be reimbursed.**

i. Per Diem

A person is considered to be on travel status, and eligible for per diem, when the trip lasts a minimum of eighteen hours. If a trip is less than 18 hours, a meal allowance of \$14 will be paid for breakfast if the traveler left prior to 6:00 am. A meal allowance of \$28 will be paid for dinner if the traveler returns later than 7:00 pm. Lunch is not a reimbursable expense if the traveler is gone less than 18 hours. For any trip lasting a minimum of 18 hours, the Foundation pays per diem based on a quarter system, at \$14.25 per quarter. The first quarter begins at midnight, the second quarter begins at 6:00 am, the third quarter begins at noon, and the fourth quarter begins at 6:00 pm. If a traveler is gone for any portion of a quarter, he/she will receive the full \$14.25 for that quarter. At times, a meal may be provided to the traveler, or the traveler may seek reimbursement for a meal on which University business was conducted, such as solicitation of a donor. In these instances, the traveler is to record a meals deduction for the meal provided or reimbursed. Meals deductions are currently \$14 for a breakfast, \$15 for a lunch, or \$28 for a dinner.

j. General Entertainment and Entertainment While on Travel Status

- i. Documentation of the entertainment should include its purpose, a listing of individuals in attendance, indication of whether each

attendee is a University employee, and the cost of the event. "Have meeting" is NOT a purpose. The purpose must be the REASON for the event. The business purpose fulfilled by the event must be clear and complete in the Purpose section of the entertainment expenses form. For large groups (more than 10 attendees), supply categories of people and the approximate number of attendees from each category. (For instance, 12 staff, 45 general public, 25 students) All requests for reimbursement of entertainment expense must have the Entertainment Expense form attached. See <https://siuf.org/intranet/forms-and-policies.php> for the form and the completion instructions for the form.

- ii. If all attendees at a meal are SIU employees, an additional statement of justification must be provided regarding the business purpose of the meal. This statement of justification should address the following concerns:
 - 1. Why could the participants not meet in an office?
 - 2. Why is this location/restaurant essential to the business conducted?
 - 3. Why was the option with a lesser financial impact declined?

Employees on travel status should be reimbursed only for per diem and not the cost of a joint meal if all attendees are SIU employees.

- iii. Expenditures for the purchase of food and beverages used to entertain donors or University guests should be reasonable and proper under the circumstances.
- iv. The Foundation will reimburse gratuities up to twenty percent (20%) of the cost of the meal. Requests for reimbursement for meals and/or functions must include the identity of the persons entertained and the business purpose.
- v. Foundation funds may be used to pay for expenditures for reasonable student team entertainment that takes place within a 100-mile radius of where a team competes or practices in conjunction with an away-from-home contest or en route to such a contest. Expense of this nature may include: movie rental, movie attendance, or meals. For student athletes, these expenditures must be within NCAA bylaws.

2. Membership and Professional Organizations

- a. Membership to civic, professional, or social organizations to support University business and entertainment may be permitted from Foundation funds.
 - b. When requesting payment for an organization membership, the voucher must indicate the benefit to SIU.
 - c. The organization must not discriminate based upon age, race, religion, or sex.
 - d. Supervisor/Proprietary approval is required for any payment for membership.
3. Recreational Organizations
- a. Club dues and memberships to health or social clubs are not considered business expenses. The payment of club dues is a taxable fringe benefit. See [Health or Social Club Dues or Initiation Fees Procedure](#).
 - b. If these benefits are provided to an employee, the value of the benefit is taxable to the employee and subject to taxes. This benefit must be listed as a benefit in the employee's employment contract. These expenses are submitted to the Payroll Office for inclusion on the employee's W-2.
 - c. Supervisor/Proprietary approval is required for any payment for membership.
4. Purchase of Fixed Assets or Office Furnishings
- a. Purchases of fixed assets should be performed using appropriate purchasing procedures. (Exceptions are noted in the Exceptions and Deviations from the SIU Purchasing Policy section of this document.)
 - b. Purchase requisitions should be submitted directly to the Foundation for the Carbondale campus and emailed to Purchasing for the Springfield campus.
 - c. All transactions involving the maintenance and renovation of physical facilities must be processed through Plant and Service Operations consistent with University policies and procedures.
 - d. Reasonable and prudent expenditures for office furnishings (wall hanging, plants) may be made using Foundation funds.
5. Payments to Students : Scholarships / Fellowships / Prizes / Awards
- a. A scholarship is generally defined as financial support to aid a student at an educational institution in the pursuit of studies. Past, present or future services are not expected in return for the support. This support is to be used for educational purposes such as tuition, fees, room, board, books, supplies, travel, etc. Scholarship awards may involve enrollment requirements, scholastic achievement, student involvement, or other

items related to the educational experience. See <https://siuf.org/intranet/pdf/awarding-siu-foundation-scholarship-funds.pdf> for all scholarship administration information.

- b. A fellowship is generally defined as financial support to aid an individual in the pursuit of study or research. Past, present or future services are not expected in return for the support. This support may be used for, but is not limited to, educational expenses.
- c. All scholarship and fellowship payments are made directly to the Financial Aid Office and applied to the recipient's bursar account. Payments cannot be made directly to a student. See SIU's https://as.siu.edu/accounts_payable/studentpay.php.
- d. Prizes and awards are defined as financial support provided in recognition of special skills, achievements, or performance within the scope of a competition or contest. Examples of awardable events include: poetry contest, event attendance, robot competition, or survey participation. Past, present or future services are not expected in return for the support. This support may be used for, but is not limited to, educational expenses, and is reported as taxable income to the student. If an award is to be limited to educational expenses, the award should be issued utilizing the scholarship process.
- e. Prizes and awards must demonstrate that they are neither scholarships nor payroll items. To this end, prizes and awards may NOT involve enrollment requirements, scholastic achievement, student involvement, nor other items related to the educational experience or employment performance.
- f. Prizes and awards issued by way of a direct Foundation invoice voucher must be in the form of cash. Due to tax reporting requirements, payments for taxable prizes and awards must be made directly to the winner. Because of the tax implications of non-cash gifts such as iPads, gift cards, computers, etc., the purchase of such gifts is strongly discouraged. In the rare instances these gifts are given, the original purchase should be made from a University account. Foundation funds may then be used to grant money to the University account that made the purchase using the "Grant to University Account" form.
- g. All cash prizes and awards should be submitted on Foundation invoice vouchers, with judging criteria included in the description.
- h. Payment of employment-related cash awards (outstanding student worker, student worker appreciation items, etc.) must be processed by

the Payroll Department from a University account. Foundation funds may then be used to grant money to the University account that made the purchase using the "Grant to University Account" form.

6. Taxable Events

- a. Certain reimbursable expenditures are considered taxable events. Taxable events are reimbursements which are required by the IRS to be added to the individual's W-2.
- b. Examples of taxable events include: allowable gifts to employees that exceed the de minimis fringe benefits rule, travel reimbursements requested more than 60 days after return from travel, certain membership dues.

7. Service Departments

- a. The utilization of the University's service departments is encouraged where economical and feasible, but is not mandated by the Foundation. However, it is mandatory to use Plant and Service Operations for Campus Building Services.
- b. For Carbondale campus only, service charges billed to Foundation accounts require TWO signatures. The first signature is the Budget Officer for the Foundation-based account(s) being charged. The second signature is the Foundation Treasurer or his/her designee.
- c. All original service department requests must be forwarded to the Foundation Accounts Payable Office after completing the request with BOTH account numbers and Budget Officer signature. Hard copies may be sent to Mail Code 6805, or they may be faxed to 453-2262. The Foundation's Fiscal Officer will sign the request and forward it to the appropriate service department.
- d. Service departments that participate in the internal billing process – and their corresponding budget purpose numbers – include:
 - i. Airport (290207)
 - ii. Construction Management (290232)
 - iii. Daily Egyptian (290209)
 - iv. Dining Services (290206)
 - v. Key Control (290209)
 - vi. Physical Plant (290198)
 - vii. Postage/Mail Center (290199)
 - viii. Printing/Duplicating (290200)
 - ix. Scheduling (290209)
 - x. Stores (290197)

- xi. Telephone Service (290201)
 - xii. Travel Service (290202)
 - xiii. University Bookstore (290208)
- e. For most requests, the account information will be in the following format: Budget Purpose Number (6 digits) followed by the specific Foundation-based account being charged, absent the “1” at the beginning. For example, a postage request for Foundation account 105555 would have this account information on the form:
29019905555.
8. Contributions to Not-For-Profit Entities
- a. A contribution to a not-for-profit entity less than \$2,500 must have the prior written approval of the President and Chancellor of SIUC.
 - b. A contribution equal to or greater than \$2,500 must have prior written approval of the Foundation’s Executive Committee in addition to the approval obtained from the President and Chancellor.
 - c. Sponsorships of non-SIU events will be considered contributions.
 - d. Any contribution of this nature must directly or indirectly benefit SIU.
 - e. Memorial donations, sponsorships, or other contributions to a not-for-profit entity must be made directly from the Foundation from restricted funds only. Due to tax implications, these types of payments cannot be reimbursed to individuals, reimbursed to SIU (change of expense from University books to Foundation books), or granted back to SIU. The person or organization making the original payment to the not-for-profit entity must remain the legal “donor” and thus cannot legally be “reimbursed” for their donation. The Foundation should make the original payment in these instances.
 - f. Unrestricted funds, for example, Supplement Funds, cannot make donations to another not-for-profit entity. Contributions must be made from restricted funds only.
 - g. Per IRS guidelines, memorial donations, sponsorships, and other contributions may be made to not-for-profit entities only.
9. Functions, Entertainment, and Events
- a. Direct and indirect costs related to official functions, such as retreats, retirement events, awards banquets, staff parties, departmental meetings, and receptions may be made from Foundation funds.
 - b. Any specific function, event, or party where SIU staff attendance is anticipated requires written approval *in advance* by the appropriate Provost, Vice Chancellor or by the Dean/Provost of the School of

Medicine when estimated event cost totals \$500 or more. Additional pre-approval from the Chancellor of SIUC or his/her designee or by the President of SIUC is required when the estimated cost is \$1,000 or more. This provision does not apply to the following types of functions: alumni receptions, dinners for University scholars, awards banquets for students, or commencement events.

- c. Pre-approval of functions of \$500 or more must be approved via the Gift, Events, Functions, and Entertainment form. A list of invitees should accompany this form. Confirmed attendees should be noted when possible. The Documentation of Entertainment Expenses form should be used to report the list of attendees. When the Documentation of Entertainment Expenses form is attached to the pre-approval form, an additional Documentation of Entertainment Expenses form is not required unless the actual cost exceeds the pre-approved estimate. Once approval is obtained, all pre-approval documentation should be held by the requesting department. The completed and signed pre-approval form and a Foundation entertainment expenses form must then be attached to the voucher when payment is requested for each and every expense related to that given party/function/event.
- d. Expenditures for functions will be permitted for reasonable and proper costs under the circumstances to include the printing of invitations, entertainment, food and beverages (including alcoholic), facility rental and decorations, flowers, linens, bartenders, and servers.
- e. For events requiring pre-approval, if the actual cost exceeds the pre-approved estimate by more than 10%, an explanation of the overage must be submitted with all vouchers, and the required approver must sign the voucher prior to payment.
- f. Special Events and Fund Raising Activities – employee must have a business reason for attending the event.
 - i. Tickets for University employees and spouses to attend events where University representation is normally expected may be purchased with Foundation funds.
 - ii. Entertainment tickets for official University guests may be purchased with Foundation funds.
 - iii. The amount of ticket cost or entry fees is limited to \$200 per individual. Any amount in excess of \$200 for such an activity must be approved by the Chancellor of SIUC or his/her designee.

10. Capital Campaigns

- a. All capital campaigns shall be approved by the Foundation's Board of Directors. Once approved, they will then be recommended to the SIU Board of Trustees for approval.
 - b. Capital campaigns shall be defined as any campaign that would have a goal of at least \$1 million.
 - c. Major initiatives will be reported to the Board on a timely basis.
11. Endowed Lecture Expenditures
- a. Unless specifically restricted in the Memorandum of Agreement (e.g. only speaker fees), revenue from an Endowed Lecture fund may be expended to benefit and enhance the lecture.
 - i. As an example, the lecturer's book may be purchased for students and other key individuals.
12. Gifts and Awards for Employees
- a. **Gift cards are considered cash for these purposes**, per IRS regulations.
 - b. Gifts for awards, special recognition, or to honor service may be given to employees from Foundation funds. These payments must adhere to specific fund stipulations.
 - c. All awards must have a selection process. All prizes and awards should be submitted on Foundation invoice vouchers, with judging criteria included in the description.
 - d. All such expenditures must be reasonable and consistent with IRS regulations for business-related gifts, and they must conform to all applicable State and University policies. Justification must be presented to show that such gifts were in the best interest of SIU and follow the intention of the fund from which they are paid.
 - e. The Internal Revenue Code regarding employee compensation will be followed. Non-cash gifts, prizes and awards provided to employees will be treated as taxable compensation subject to withholding and FICA tax rules.
 - f. All cash awards will be transferred to SIU to be processed through the SIU Payroll Office. These include AP and Civil Service Employee of the Year awards.
 - g. The purchase of a non-cash item to be awarded to an employee based on performance is allowable. The department must have a nomination process and committee which selects the recipient.
 - i. The voucher to purchase non-cash award items must have the completed Employee Non-Cash Award Report attached to the

voucher. See <https://siuf.org/intranet/pdf/employee-noncash-award-form.pdf> for this form.

- h. Retirement recognition allows for non-cash items up to \$400 in value to be given with no tax consequence to the recipient.
- i. The total of all gifts from Foundation funds for a specific purpose and to a specific individual is limited to an amount of less than \$250. Any gift(s) in excess of this amount must be approved in advance by the Chancellor of SIUC or his/her designee.
- j. Examples of types of employee gifts NOT allowed include: general employee appreciation, birthdays, anniversaries, births, baby showers, and weddings.
- k. Sympathy and get well flowers or plants may be sent to donors, potential donors, friends of the University, or University employees on behalf of a department. The Sender must be the University or Foundation and not from an individual.

13. Foundation Funds and University Accounts

- a. All fundraising expenses must be processed directly from a Foundation account. University accounts should not be used to pay any expenditure that is fundraising in nature.
- b. All expenditures that most appropriately belong on the Foundation books must be paid directly from the SIU Foundation.
- c. P-Cards should not be used for expenses that will not remain on the University books. P-Card purchases are acceptable if the Foundation account will merely be granting money back to the University account to “cover” the amount of the expenditure.
- d. If Foundation funds are needed to “cover” an expenditure made on the University books, a “Grants to University Account” voucher should be completed, signed, and sent to the Foundation for payment along with documentation of the payment made from the University account. This initiates a grant from the Foundation back to the University account that has made the expenditure. The effect of this process is that the expense and grant revenue both reside on the books for the University account. The grant expense is the only item on the books for the Foundation account.
- e. Some expenditures are not allowed on University accounts and must be converted to a Foundation booked expense. For these rare exceptions, additional steps are necessary. On the “Grants to University” form, an exception must be requested and the reason that the Foundation

account did not make the original payment must be provided. The exception is than subject to Vice Chancellor of Development and Alumni Relations approval.

- f. Foundation funds should not be deposited into a State account.
- g. Memorial donations, sponsorships, or other contributions to a not-for-profit entity must be made directly from the Foundation. Due to tax implications, these types of payments cannot be reimbursed to SIU (change of expense from University books to Foundation books) or granted back to SIU. The organization making the original payment to the not-for-profit entity must remain the legal “donor” and thus cannot legally be “reimbursed” for their donation. The Foundation should always make the original payment in these instances.
- h. Foundation special event funds cannot grant money to a local/University account or pay for non-event expenses. Event funds can distribute proceeds to other Foundation accounts in accordance with the specific stipulations and communications associated with the event fund. The Foundation account receiving the event distribution can then grant money to a local/University account or pay for non-event expenses, if needed. Funds established for special event purposes should only: take in event revenue, pay event expenditures, and/or distribute event proceeds to other Foundation accounts.
- i. All revenues and expenditures directly or indirectly related to a Foundation special event should be applied to the Foundation account with the coding established for that specific special event. If a separate Foundation account wishes to cover a specific expenditure for an event, that account may grant/transfer money to the special event fund in the amount of that expenditure. However, the original expenditure must be made directly from the special event fund.

14. Exceptions and Deviations from the SIU Purchasing Policy

- a. The procurement of goods, services, and equipment utilizing Foundation funds must comply with the same administrative approvals and internal controls as is required for University funds, except for these noted deviations.
- b. The Foundation allows for greater flexibility for certain expenditures that the University would not normally approve.
- c. Essential goods and services costing \$4,999.99 or less may be purchased by submitting an invoice voucher directly to the Foundation without securing a purchase order number from Purchasing. (Direct Voucher Method)

- d. Equipment, including library materials, costing \$9,999.99 or less may be purchased by submitting an invoice voucher directly to the Foundation without securing a purchase order number from Purchasing. (Direct Voucher Method)
- e. The SIU Foundation cannot issue a credit card, or P-card, to be used by a restricted account. Credit card expenditures are direct distributions of Foundation funds, equivalent to writing a check on the Foundation's bank account. Only those authorized to sign for check writing purposes under Foundation policy and the guidance of the SIU Foundation auditors should hold a Foundation credit card. No budget officer of a restricted fund has this authority, so there is no authorization to maintain such a credit card.
- f. If a signed contract or agreement is involved, the supplier's invoice and a copy of the contract/agreement must be attached to the voucher for payment.
- g. Payment for charges that are SERVICE in nature should be paid directly to the vendor providing the service from the Foundation via Foundation invoice voucher. Payment for services paid for by third party individuals may only be reimbursed to these individuals when paid by credit card. If an individual does pay for service charges by cash or check in error, a check will be issued from the Foundation to the original vendor providing the service. Once the vendor has received the duplicate payment from the Foundation, the individual may then seek a reimbursement/refund from the service vendor. A W9 form, completed and signed by the vendor supplying the services, should be attached to any Foundation voucher requesting payment for a charge that is SERVICE in nature.

II. General Procedures

All disbursements must have appropriate documentation and written justification showing that the expenditures fall with the fund guidelines.

1. Deadlines

- a. Routine requests should be submitted to the Foundation within 30 days of the transaction.
- b. Rush requests should be avoided whenever possible. Requests should be submitted at least two weeks in advance of the payment due date. Please communicate the applicable deadline for any check to be considered a "rush."
- c. Vouchers should be submitted directly to the Foundation after all required signatures have been obtained.

- d. Scholarship voucher deadlines are: March 1st for payments to be applied to the Summer semester, June 1st for payments to be applied to the Fall semester, and November 1st for payments to be applied to the Spring semester.
2. Documentation
- a. All disbursement requests must be originals, must have original signatures, and must be accompanied by the itemized invoice or receipt.
 - b. All receipts must be legible.
 - c. If a receipt has been lost for any item costing more than \$10, an Expense Certification Form must be completed, signed, and attached to the voucher.
 - d. The justification for the expenditure in the description area of the voucher must include how the expenditure benefits SIU or the department.
3. Voucher Preparation
- a. Only the original request should be submitted to the Accounts Payable Department of the SIU Foundation. Failure to provide required documentation or required information may result in a processing delay.
 - b. Use the full fund name and the full Foundation key (10xxxx) assigned to the fund.
 - c. Payee information should include the full name of the payee, the mailing address, and the appropriate notation of whether the payee is a non-resident alien. Processing will be expedited if the payee is identified within the description box as “undergraduate student,” “graduate student,” “civil service employee,” “AP staff,” etc.
 - d. A detailed explanation of the expenditure including its business purpose, the benefit to SIU, and any other pertinent information must be provided in the description box of the voucher. **A statement explaining how the expenditure fulfills the fund purpose should also be provided.**
4. Approval and Proprietary Authorization
- a. All expenditures of Foundation funds, regardless of payment method, require the approval of the Budget Officer of the fund. All signatures must be original. An authorized delegate may sign for the Budget Officer. A delegate should sign with the Budget Officer’s name first, the word “by,” and then the delegates name. For example, Jane Smith (delegate) signing for John Doe (budget officer) would sign:

“John Doe by Jane Smith.” If the Budget Officer is the individual being reimbursed, or if the Budget Officer has received a perceived benefit from the expenditure, supervisory approval is required in addition to budget officer signature. Additional approval may also be required as noted in items b and c below.

- b. Original proprietary (supervisory) approval is required when an SIU employee has an expenditure or has participated in a function when the nature of the activity may be understood to provide a personal benefit to the employee. This type of expenditure could include membership dues, travel reimbursements, meals consumed, or other expenditures which provide a perceived benefit to those participating. Original proprietary approval CANNOT be provided by a delegate.
- c. Original proprietary (supervisory) approval is required for the highest ranking SIU employee participating in an activity perceived to provide a personal benefit. An individual cannot approve his/her own expense submission or that of a person to whom he/she reports functionally or administratively. In situations in which it is the Chancellor benefitting, approval must be obtained from the President.

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