Guidelines for University of Nebraska Foundation Funds

General Responsibilities

- Department personnel and individuals with spending authority and Controller’s Office staff should be knowledgeable of the restrictions included in the University of Nebraska Foundation (Foundation) Fund Agreements.

- There are two ways to spend Foundation Funds:
  - INDIRECT - Paid by the University, charged to a WBS Element and then reimbursed by the Foundation
    To utilize this method, the expenditures must comply with University and State of Nebraska policies for allowable expenditures.
  - DIRECT - Directly paid by the Foundation [NOTE: only for expenses which cannot be paid by the University]

- Expenditures applied to Foundation Funds must be for one of the following tax exempt purposes:
  - Instruction,
  - Research,
  - Public service,
  - Recruiting, retention or development

Departmental Responsibilities

Individuals with spending authority are responsible for monitoring compliance with restrictions contained in the Foundation Fund Agreement.

For payments made INDIRECT (by the University):

- Follow normal University procedures for procuring goods or services and charge the expenditure to the appropriate WBS element.
- The Controller’s office will prepare a REQUEST FOR TRANSFER FROM FOUNDATION FUNDS form (See Exhibit A) and send to the person with spending authority for this Foundation Fund.
- The person with spending authority must approve the REQUEST FOR TRANSFER FROM FOUNDATION FUNDS form and return to the Controller’s office.

For payments made DIRECT by the Foundation:

- Prepare a REQUEST FOR PAYMENT FROM FOUNDATION FUNDS form (See Exhibit B) and include supporting documentation. Note that, when applicable, sales tax must be paid on purchases of goods or services.
- Have the REQUEST FOR PAYMENT FROM FOUNDATION FUNDS form approved by the person with spending authority for this Foundation Fund. If the person with spending authority is being reimbursed for expenses incurred, their supervisor must approve the form.
- Send the REQUEST FOR PAYMENT FROM FOUNDATION FUNDS form to Operations Analysis for tax review.

Controller Responsibilities

For payments made INDIRECT (by the University), the Controller’s office will:

- Review the expenditures to ensure compliance with restrictions contained in the Foundation Fund Agreement.
- Coordinate reimbursement against the WBS Element charged for the expenditure by:
  - Preparing a REQUEST FOR TRANSFER FROM FOUNDATION FUNDS form and submitting it for approval to the person with spending authority.
  - Sending the completed REQUEST FOR TRANSFER FROM FOUNDATION FUNDS form to the Foundation.
  - Depositing Foundation payment against the appropriate WBS Element.

Operations Analysis Responsibilities

For payments made DIRECT by the Foundation, Operations Analysis will review for tax compliance and provide tax information to Payroll for those payments which are taxable.

See Exhibit C for a Process Flowchart for Expending Foundation Funds
Request for Transfer From Foundation Funds

Date: _______________ Department Name: ___________________________________________________________

Project Director: __________________________________________________________________________________

Contact (Name, phone and e-mail): ___________________________________________________________________

Foundation Fund Name & Number: ___________________________________________________________________

WBS/Cost Center Number: _______________ Balance of Account: ____________________________________________

(Put amount as shown on WBS Statement “Bottom Cell in the Life to Date” column)

Description of Project (Planned Use of Funds): __________________________________________________________
________________________________________________________________________________________________

Funding Period (Enter start & end date): _______________________________________________________________

Salary Expenses:

<table>
<thead>
<tr>
<th>Name &amp; Nature of Work Performed</th>
<th>Salary</th>
<th>Benefits</th>
<th>Total</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Other Expenses:

<table>
<thead>
<tr>
<th>Provide a Detailed Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Grand total Salary & Other Expenses: _________________

*ONE-TIME AWARD PAYMENTS TO FACULTY AND STAFF*

PAYROLL USE ONLY

<table>
<thead>
<tr>
<th>Employee Name:</th>
<th>Position Name:</th>
</tr>
</thead>
<tbody>
<tr>
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<table>
<thead>
<tr>
<th>SAP Personnel Code:</th>
<th>Title Code:</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>Gross Amount:</th>
<th>Date Available:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

| Reason for Payment | |
|--------------------| |

<table>
<thead>
<tr>
<th>Gross Amt.</th>
<th>FICA Cost</th>
<th>Total Cost</th>
<th>NUF Auth. Amt.</th>
</tr>
</thead>
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</tbody>
</table>

I certify that the above expenditure is in agreement with the fund agreement for the foundation account number listed.

____________________________________    _________
Signature Date

____________________________________    _________
Signature Date

____________________________________    _________
Signature Date

____________________________________    _________
Signature Date

Foundation Use:

The following three areas have been checked:  
1) Authorized Signers
2) Purpose
3) Sufficient Funds

____________________________________    _________
By Date

Supervisor Approval:

____________________________________    _________
By Date
Request for Payment from Foundation Funds

Date: ______________ Department Name: ____________________________________________

Campus Address: _________________________ Zip Code: ______________

Contact Name: _________________________ Phone Number: ______________

Contact E-mail: _________________________

(Check will be returned to the name and department above. Please include ZIP CODE)

PAYEE: Please make payment as directed below:

Check Payable to:

Name: __________________________________________________________________________

Permanent Home or Business Address: _________________________ City: ____________ State: ______ Zip Code: ___________

Federal ID or Social Security Number: __________________________________________________________________________

NOTE: Home address and Federal ID/Social Security Number are only required for non-employees or businesses when taxable.

AMOUNT: (All three amounts must be filled in except when requesting reimbursement to an individual. All original receipts, invoices or documentation must be attached.)

Net Amount: __________________________________________

Sales Tax: _____________________________________________

Gross (Amount of Check): ________________________________

FOUNDATION ACCOUNT NUMBER:
________________________________________________________________________

PURPOSE OF PAYMENT:
____________________________________________________________________________________________________________
____________________________________________________________________________________________________________
____________________________________________________________________________________________________________

Request for Payment from Foundation Funds
Date: _____________ Department Name: _______________________________________
Campus Address:  ______________________________ Zip Code: ____________________
Contact Name:  _______________________________ Phone Number: ______________
Contact E-mail:  ____________________________________________________________

Foundation Use:

The following three areas have been checked.
1) Authorized Signer
2) Purpose
3) Sufficient Funds

BY __________ DATE __________
Supervisor Approval:
BY __________ DATE __________

I certify that:
1) The above expenditure is in agreement with the fund agreement for the foundation account number listed and that the substantiating documentation is attached.
2) I am aware of the fact that the University of Nebraska Foundation is not exempt from sales tax. Sales tax has been included where appropriate.
3) I have checked with the appropriate university personnel and the above payment cannot be paid through the university’s payment system.

Signature/Personal Reimbursement Date
__________________________________________
Supervisor Signature Date
__________________________________________

AUTHORIZED SIGNATURE/DATE
Foundation Expenditures – INDIRECT (PAID BY UNIVERSITY)

**Department**
- Incur expenditure in compliance with University & State policies & charge to WBS Element

**Controller’s Office**
- Prepare Request for Transfer form to reimburse UNO
- Request for Transfer form
- Send Request for Transfer form to Foundation
- Check
- Approve Request for Transfer form

**Operations Analysis**
- Request for Transfer form
- Check
- Send Request for Transfer form
- Foundation payment deposited against WBS Element

**University of NE Foundation**
- Entered into Foundation system and payment processed to UNO

Exhibit C-1