

**SUBPART 10-2**  
**REIMBURSEMENT OF CERTAIN EXPENSES**  
**INCURRED BY OFFICERS AND EMPLOYEES OF THE UNIVERSITY**  
**(OTHER THAN THE TRUSTEES)**

**Sec. 10-201. Policy of the University.** It is the policy of Ferris State University to reimburse University officers and employees (as designated by the President) and the President for entertainment expenses incurred on behalf of the University when those expenses are appropriate and are properly documented and approved in accordance with this policy.

**Sec. 10-202. Appropriateness of Entertainment Expense.** To be considered appropriate, an entertainment expense must qualify as a business expense under Federal income tax law, and must be incurred for the benefit of the University. The President may adopt additional rules and procedures for University employees and officers (other than the President) within the criteria set forth above.

**Sec. 10-203. Required Documentation.** Documentation required to obtain reimbursement of entertainment expenditures includes:

- (1) Receipts supporting amounts expended for entertainment; and
- (2) A report containing the following information:
  - (a) Position(s) of person(s) entertained.
  - (b) Business relationship of the person(s) entertained.
  - (c) Time and place of the expenditures and purpose of the entertainment.

**Sec. 10-204. Budget Limitation.** In order to qualify for reimbursement under this Subpart 10-2, entertainment expenses must be within the allocated budget of the department where the expenditures are to be made.

**Sec. 10-205. Approval of Entertainment Expenses.** In addition to meeting the requirements of Sec. 10-202, Sec. 10-203 and Sec. 10-204, entertainment expenses (other than those of the President) must be approved by the supervisor of the University officer or employee incurring the expenses before reimbursement is made. Entertainment expenses incurred by the President do not require approval under this Sec. 10-205, but they must meet the requirements of Sec. 10-202, Sec. 10-203 and Sec. 10-204, and they are subject to review by the Board of Trustees under Sec. 10-208.

**Sec. 10-206. Reimbursement of Employee Travel and Miscellaneous Expenses.** Travel and other non-entertainment business expenses of officers and employees of the University (other than the President) shall be covered by administrative personnel policies and procedures as approved by the President.

**Sec. 10-207. Reimbursement of President's Travel and Miscellaneous Expenses.** In order to qualify for reimbursement under this Subpart 10-2, travel and other non-entertainment business expenses of the President, not specifically covered in the President's employment contract, must meet the following requirements:

(1) The expense must be appropriately incurred on behalf of the University, and be properly documented;

(2) The expense must be within the allocated travel and miscellaneous budget of the President's Office; and

(3) If the travel is outside of the United States and Canada, the travel must be approved in advance by the Executive Committee of the Board of Trustees.

**Sec. 10-208. Review of President's Travel, Entertainment and Miscellaneous Expenses.** A report with respect to travel, entertainment and miscellaneous expenses of the President shall be provided to all members of the Board of Trustees on a quarterly basis, and any Trustee may request that any particular item or class of expenditure by the President be placed on the agenda for discussion at the next meeting of the Board's Executive Committee.

*Cross References:*

Subpart 9-1. Travel and Entertainment Expense Incurred by Trustees.

Business Policy, *Business and Special Expenses*

*Prior Board Action:*

Entire Subpart 10-2 included in October 19, 2001 Codification, Phase I.

Entire Subpart 10-2 included in October 22, 2004 Codification, Phase II.

November 11, 2005.