
2314 OTHER DISBURSEMENTS

Effective: Dec. 1986
Revised: November 2006
Last Reviewed: May 2016
Responsible Office: Comptroller
Approval: Comptroller

PURPOSE

To define and establish policy for disbursements other than payments for the procurement of goods and services.

POLICY

1. The [Office of the Comptroller](#) is responsible for ensuring that other disbursements of University funds are appropriate and properly authorized.
2. Other disbursements include, but are not limited to:
 - a. Taxes: payroll, real estate, sales, use and occupancy, and unrelated business income tax;
 - b. Debt service payments;
 - c. Real estate Purchasing and other investments;
 - d. Other payroll withholdings;
 - e. Student refunds and deposits;
 - f. Unexpended funds returned under sponsored program agreements;
 - g. Facility lease payments; and
 - h. Certain loans.
3. Other disbursements will be made only upon receipt of an authorized Comptroller's Office disbursement form supported by documentation which details the purpose of the disbursement