

Western Connecticut State University Expense and Refreshment Policy

State funds may be used to provide payment or reimbursement for reasonable and necessary expenses incurred in transacting University business. State funds refer to all funds administered by Western Connecticut State University regardless of funding source (e.g. state appropriations tuition, self-supporting, etc.).

This policy provides guidelines concerning when meals and refreshments may be paid for with State funds. Applicability of this policy is limited to non-travel business meals and refreshments. Non-travel business would include meetings, training sessions, conferences, or other University-sponsored events to conduct official University business. Travel-related meals and refreshments are covered under the University's Travel Policy.

Meals are defined to include food and non-alcoholic beverages provided at breakfast, lunch, or dinner to attendees of University-sponsored functions. Refreshments are defined to include beverages such as coffee, tea, bottled water, juice, and soda, and food items such as pastries, fruit, chips, cookies, and cake.

In all cases, the purchase must serve the purposes and needs of the University. Prudent judgment for incurring meal and refreshment expenses is essential. Resources are limited, and business meals and refreshments are subject to close public examination and audit. Business meals and refreshments must be fully necessary, reasonable, and supportable in all instances.

Allowable meals and refreshment expenses

1. *Meal expenses* for University employees generally are a personal responsibility. However, payment or reimbursement for meals of employees may be allowed when:
 - a. The meal charge is part of a conference or workshop expense;
 - b. A search committee, or search committee representative, hosts a candidate for a position.
 - c. An employee hosts a visiting lecturer, potential donor, or other guest on official University business; or
 - d. It is necessary to hold a meeting to carry out official University business which extends through breakfast, lunch, or dinner and the primary purpose of the meeting is not the meal. In this circumstance, the meal expense requires prior written approval by the appropriate Vice President or the President.
2. *Refreshments* may be provided during official University business meetings involving a combination of University employees and external individuals, such as a meeting with industry representatives, an external task force or advisory group, or volunteers.

3. *Refreshments* may be provided for staff retreats held for the purpose of the University's work-related planning. A *meal* also may be provided for day-long staff retreats with prior written approval of the appropriate Vice President or the President.
4. Recognition events for employees may be hosted by the President, Vice Presidents, Associate Vice Presidents, Chief Officers, or Deans.
5. University-wide events may be hosted by the President, or others with prior written approval of the President, for purposes such as opening semester University meetings, annual Campus Pride event, holiday party, etc.

Non-allowable meals and refreshment expenses

1. Refreshments or meals generally may not be provided in conjunction with ordinary, recurring staff meetings or other regularly scheduled business meeting of employees. However, occasionally, certain circumstances may exist that warrant refreshments at a staff meeting. The provision of refreshments at a staff meeting under special circumstances is permissible provided prior written approval is given by the appropriate Vice President or the President.
2. Ad-hoc committee meetings and informal meetings consisting solely of university employees should not include breakfast, lunch, dinner, or coffee/beverage service expenses (except events paid by special allocated collective bargaining Faculty Development Funds, or grant-supported expenses with pre-approval in the grant budget by the Grants Office or the grants principal investigator).

Documentation and payment

When meals or refreshments are provided for a University meeting or event, the following information must be provided with the payment or reimbursement request in a timely manner.

- Explanation of the University's bona fide business purpose;
- List of attendees and their status (faculty, staff, candidate, visitors, etc.; large groups may be described categorically);
- Date and location of event;
- Itemized invoice or receipt, including unit costs, from the vendor who provided the meals and/or refreshments;
- Evidence of prior written approval, when required;
- Funding source (Banner organization number); and
- Signature of authorized signatory for the Banner organization.

In addition, when the individual who is the authorized signatory for the funding Banner organization participates in the meeting or event, his/her supervisor must also sign the reimbursement request before payment or reimbursement may be made.

Other non-allowable expenses

Certain types of expenses generally are not considered reasonable and necessary for the University, and therefore, generally may not be paid or reimbursed with State funds. Non-allowable expenses include payments or reimbursements for:

1. Alcoholic beverages;
2. Gifts purchased for University employees, relatives, or outside individuals in recognition of personal life events such as birthdays, births, or deaths (e.g. flowers, gift boxes, purchased cakes);
3. Donations and gifts of any kind to individuals, including outside individuals, faculty, staff, and students (except properly authorized student aid);
4. Cash donations to outside organizations;
5. Office parties or employee entertainment (both internal and external);
6. Holiday celebrations or meals for employees, including secretary's day;
7. Political events, contributions, or donations;
8. Purchases from a University employee or his or her immediate family unless completed through competitive bidding process administered through the University's Purchasing Office; and
9. Reimbursement for sales tax incurred when personal funds are used to purchase goods or services for the University.

Exceptions

Under certain circumstances, it may be in the best interest of the University to invoke an exception to this policy, and exceptions may be granted by the President or Vice President for Finance and Administration. Individuals who believe an exception is in the University's best interests must request written approval in advance of incurring the expense.