

PaSSHE – Expenditures of Public Funds

Guidelines, Standards and Limits

Excerpt (K – Expenditures for Food)

K. Expenditures for Food – With regard to expenditures for food, the following applies irrespective of whether the food is purchased by an employee at a restaurant, served on campus by a caterer or other provider or purchased by employees or others and brought to campus. As with all expenditures of public funds, universities are expected to use prudence in determining the appropriateness of purchasing food with public funds.

1. **Official University Functions** – When part of an official university ceremony or public event, such as commencement or ribbon cuttings, or part of a university-wide event that includes students, such as a “welcome back” for the first day of classes, a modest expenditure for refreshments for attendees is permitted.

2. **Business Meetings with External Parties:**

a. The purchase of meals or refreshments for university or PaSSHE business meetings is permitted only when the meeting includes:

- i. employees from more than one PaSSHE entity (see section H) who are necessary for the business purpose of the meeting; or
- ii. participants who are not PaSSHE employees who are necessary for the business purpose of the meeting.

b. Expenditures for breakfast, lunch and/or dinner in conjunction with a business meeting may be incurred only when the meal is an integral part of the meeting. For purposes of this policy, integral is defined as the agenda of the meeting clearly indicates that work is conducted during the meal and evidence of the outcomes of such work is provided. (see Board of Governors Policy 1986-07-A, Travel Expense Regulations, for separate regulations on reimbursement to employees in travel status.)

c. Per Internal Revenue Service (IRS) regulations, the time, date, place, business purpose, and attendees at business meals must be documented.

3. **Evening Receptions:**

a. The purchase of meals or refreshments for evening receptions, such as welcome receptions or receptions following business meetings, is permitted only when:

- i. the reception includes students and/or their parents; or

- ii. the reception is to honor a special guest who is not an employee of the university; or
- iii. the reception is to honor the evening's speaker or performer; or
- iv. in the case of a reception following a university or PaSSHE business meeting of employees, the event includes employees from more than one PaSSHE entity who are necessary for the business purpose of the event and/or participants who are not PaSSHE employees who are necessary for the business purpose of the event.

b. Per IRS regulations, the time, date, place, business purpose, and attendees at such events must be documented.

4. Staff Retreats, Workshops and Training - In conjunction with an associated written university policy that requires written supervisory approval, as well as secondary approval of the respective vice president, dean or vice chancellor, universities may use public funds to purchase lunch and/or refreshments for staff retreats, workshops and training when the retreat, workshop or training spans at least five (5) hours, and when it would be disruptive to the success of the event if employees disbursed for lunch or breaks.

5. Overtime and Extraordinary Circumstances – With the approval of an authorized officer, supervisors may authorize meals to be purchased for employees when extraordinary circumstances require employees to work through their normal lunch period or require the employees to work more than ten (10) hours in a single day. Examples of extraordinary circumstances include nonrecurring urgent deadlines, overnight snow removal by facilities staff and university emergencies or catastrophes. The names of employees to whom meals were provided and the justification for the purchase must be documented.

6. Meetings and Other Events with Students – All universities shall have a written policy that ensures that all students are treated consistently. Once a policy is implemented:

a. A faculty member may be reimbursed for meals or refreshments provided to students in the conduct of carrying out an official university academic program or service in which the student participates only when such expenditures are necessary for and integral to the academic program. Reimbursement may be made to or on behalf of other employees or attendees only when their presence is legitimately required to achieve the academic purpose of the event. The names of students, employees and others to whom meals or refreshments were provided and the justification for the purchase must be documented on the request for payment or reimbursement.

b. An employee or official volunteer may be reimbursed for the expense of attending a formal dinner or official event honoring students when the employee's position justifies his/her

attendance at the event and the employee is serving as an official representative of the university. The justification for attendance must be documented on the request for reimbursement.

c. When serving as an official representative of the university, an employee may be reimbursed for the associated travel expenses (in accordance with Board of Governors Policy 1986-07-A, Travel Expense Regulations) of attending a student's funeral or visiting a student in the hospital.

7. Holiday Receptions and Employee Picnics – Universities may use public funds to provide light refreshments for official university holiday receptions, employee picnics and other university-wide employee events when the events are open to all employees and/or students and/or members of the public. Universities may not use public funds to pay for departmental or divisional parties, picnics or similar events.

8. Employee Recognition Events – Universities may use public funds to provide light refreshments for events that recognize an employee's retirement, years of service milestones or superior achievement when:

a. the event is in accordance with a written university policy that ensures that all employees are treated consistently for such events;

b. the event is open to the employee's department or division or the entire campus or the public; and

c. the dollar amount of the expenditure is modest, prudent and appropriate to the significance of the event.

9. Internal Business Meetings and Staff Meetings – Universities may not use public funds to purchase meals or refreshments for staff meetings or other internal business meetings, even when the meeting extends over the lunch hour, except under the circumstances noted in sections K2, K4 and K5.

10. Personal Employee Events – Universities may not use public funds to provide meals or refreshments for events of a personal nature, such as bridal showers, births birthdays, etc.

11. Food and Kitchen Supplies in the Office – Universities may not use public funds to supply employees' offices or employee kitchens with coffee, bottled water (unless potable water is unavailable,) soda, snacks, other refreshments or disposable kitchen supplies (plastic utensils, napkins, etc.) unless expressly for the purpose of greeting students, parents or outside visitors. (Faculty and staff from other PaSSHE entities who are attending meetings at locations other than their primary institution or the Office of the Chancellor, members of Councils of Trustees and members of the Board or Governors are considered outside visitors for purposes of this document.)

12. **Kitchen Appliances** – Universities may not use public funds to purchase refrigerators, microwaves or other kitchen appliances only when placed in a central employee dining area that is accessible to all employees.

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