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EXHIBITS

Exhibit No.

  22-1  STATE OF NEW JERSEY LAW CIRCULAR
22.01 OVERVIEW

This chapter covers reimbursement for personal consumption items (food, etc.). The policies and procedures are intended to provide explicit framework for the expenditure of University funds from the general University operating funds for the purchase of food/refreshments on, as well as off, campus.

There have been many questions relative to the appropriateness of the expenditure of University funds for the purchase of refreshments on campus. As a State Agency, the University is bound to comply with the guidelines set forth by the State of New Jersey, Department of the Treasury, Circular Letter 05-15-OMB [Exhibit 22-1] in its use of appropriated state funds.

All future unit requests for the payment or reimbursement for entertainment or reception expenditures must be submitted on the appropriate form and must reference the specific section and paragraph of this policy which authorized the expenditure. The form is available on the Accounts Payable web site and will be distributed with the catering contract.

The policy has been developed in conformity with State laws and regulations.

See related Division of Student Affairs policies for the Student Center.

22.02 POLICY

http://www.rowan.edu/adminfinance/policies_procedures/
The following rules and conditions apply:

22.02.1 EXPENDITURES SPECIFICALLY AUTHORIZED

The following expenditures will be authorized in accordance with New Jersey State laws. Any charges for entertainment and official receptions which do not meet the criteria outlined within may be denied. The following rules and conditions apply:

A. Costs associated with programs and conferences sponsored by the Centers and Institutes where a fee is charged.
B. Entertainment of current or prospective students, including meals, refreshments and any other expenses directly related to such entertainment for functions directly related to University business.

C. All reasonable costs of Commencement and Convocation and student orientation activities.

D. Costs of meals and refreshments for all officially scheduled receptions, meetings or conferences, provided that such expenses are directly related to the goals or objectives of the program for which the funds are appropriated.

1. Such expenses must be primarily for groups, committees, task forces, workshop participants and other persons who are not employees of the University.

2. To the extent that University employees are participating members or are directly involved with the organization and conducting of meetings as workshop leaders, or in some similar capacity essential to conducting the meeting, appropriated funds may be used to pay their expenses.

3. Expenses for University-appointed boards, committees, task forces, councils, etc., which include both University employees and others who are not employees, may be paid.

4. Lunch for formal training or working sessions that last for a full day is authorized if it is necessary that employees remain at the training or work site which is not the employee's official work station. Refreshments for breaks may also be provided at such sessions, providing that they are University sanctioned.

E. Recognition of students

F. Recruitment of students
G. Board of Trustees meeting, retreats and committee meetings and other events with direct involvement with at least one board member.

H. Direct costs relating to the operation, functioning and promotion of Center and Institute programs and conferences in which a fee is collected from participants of the programs and conferences.

I. Special events open to the public (alumni, etc.) in which a fee is collected from participants of the specific event to cover these expenditures.

J. Recognition/appreciation events for visiting speakers. The number of University personnel participating should be reasonable.

K. Food and associated expenses for visiting officials and/or dignitaries are reimbursable. It is expected that expenditures for this purpose will be reasonable and appropriate.

L. Reimbursement is approved for the cost of an official luncheon or dinner which an employee is required to attend, where such meal is scheduled as an integral part of an official proceeding or program related to University business and the employee's responsibilities.

M. Expenses for retreats are reimbursable. A retreat is defined as a meeting of University employees, held away from the normal work environment in which organizational problems and procedures are discussed. The retreat must last a minimum of one day and must be approved by an appropriate division head or by the President.

N. In any case in which a federal or other non-state-funded grant project budget has specific provision for payment for meals or refreshments for any group or groups attending meetings, workshops, seminars, training sessions or similar functions, funds may be expended for that purpose. This is limited to the amount specified in the approved grant.

O. Meals associated with searches at which candidates are present.
22.02.2 DOCUMENTATION REQUIRED

Departments should include the following information as part of the documentation to support official reception and/or entertainment events conducted by them:

A. The name or other identity of the group or function (no abbreviations or acronyms).
B. The purpose of the function, expressed insofar as possible, in terms of the goals(s) or objective(s) of the division or department under which the function is being conducted.
C. The make-up of the group, i.e., the class or classes of persons attending, e.g., citizen members of advisory committees, workshops.
D. The names and titles of any University employees included in the group.
E. Funding required.
F. Any other information or justification which will demonstrate the relationship of the function to the program or the benefit to the University resulting from the function.

22.02.3 EXPENDITURES SPECIFICALLY PROHIBITED

The following expenditures may not be reimbursed from general University operating funds:

A. Meals and other expenses for functions held primarily for the benefit of University employees (e.g. working lunches, staff meetings, etc.) If such meetings, workshops, etc. are conducted at such times that they result in eligibility for "overtime meal allowance," such charges may be paid in accordance with the State of New Jersey Travel Regulations (Circular letter 98-03-OMB, Section 4.2), using Expense Object Code 3010 "Travel-State Business."
B. Receptions or other social functions held for or honoring any employee or group of employees of the University (retirement, awards, appointments, etc.) However, an annual University-wide ceremony recognizing length of service and retirees is authorized.
C. Meals or refreshments to be served to participants (other than students) or guests at any athletic or other games or contests.
D. Expenses for regularly scheduled professional organizational meetings.
E. Alcoholic beverage expenditures except for Center and Institute programs or conferences in which a fee is collected from participants.

22.02.4 REIMBURSEMENT FOR PAYMENT OF FOOD EXPENSES FROM DESIGNATED FUNDS (not from general University operating funds)

A. Athletic activities
B. Entertainment or recognition of donors or prospective donors.
C. Business meetings with non-University personnel. A ratio of no more than four University employees to one non-University individual (4:1) will be adhered to except for catered events or with special approval of the President.
D. Business meeting with other department personnel.
E. Catered employee recognition and special occasion functions.
F. Catered staff meetings.
G. Non-catered staff meetings not in employee's place of work.
H. Alcoholic beverages prohibited in Section 22.02.3.