

# OHIO University Guidelines for Spending on Food, Alcohol, Entertainment, Gifts, and Other Administrative Expenditures

## I. Purpose & Process

In addition to complying with all University policies, processes, and guidelines for the purchase of goods and services, all expenditures of University funds, regardless of the source (foundation, operating, or other), must be reasonable, have a direct academic or business purpose, and be compatible with and enhance our educational mission. The purpose of these guidelines is to create efficiencies, reduce inequities between units, and ensure the public trust in the use of University resources. These guidelines were informed by an analysis of guidelines in the colleges and planning units and in consultation with University executives, and staff in finance and internal audit. These guidelines are applicable to all University planning units and supersede previous college, department, and planning unit guidelines. They are provided to assist units in interpreting and applying policy. Additionally, these guidelines do not ensure blanket approval of permissible expenditures. University staff must work with their planning units to understand allowable expenses in their local context. For example, a planning unit may choose to fund only one employee's meal at a candidate interview, or a planning unit may choose not to allow for flowers for staff hospitalization in order to preserve limited foundation funding for other uses.

Internal Audit reviews expenditures using these guidelines. When Internal Audit discovers expenditures that violate these guidelines, those will be reported to the planning unit CFAO, the dean (where applicable), and the division vice president. All expenditures requiring prior, written approval from any level of authority (as articulated throughout this document) must include a copy of that approval with the documentation substantiating each transaction. Spending requiring prior approval should be limited, therefore delegation of approvals should not be necessary.

## II. Ongoing Exceptions for Business and Academic Purposes

Planning units may request to establish a regular exception to a specific item(s) in these guidelines for a very specific purpose in order to maintain operations. In order to receive permission for an ongoing exception, units must submit a written request via email to the unit's division vice president that articulates all details of the special circumstance, as well as identifies which of the following guidelines would be violated should the exception not be approved. Copies of vice presidential approval of these ongoing exceptions must be provided to internal audit and must be reviewed annually by units.

## III. Guidelines by Topic

All spending listed below that requires written, prior approval of an executive (dean, vice president, or president) must provide copies of said approval with receipts for substantiation and audit review.

Food and Entertainment guidelines are not meant to interfere with operations such as study away programs, or camps and fairs in which planning units charge fees to vendors or attendees to cover the costs of food and/or entertainment.

### A. Food

1. It is NOT acceptable to spend University funds on meals or refreshments for the following:
  - a. Self-care meals
  - b. Meetings of OHIO university faculty, staff, and students
  - c. Spouses and family members of University employees
  - d. The separation of an employee from the University for any reason other than retirement
2. It is acceptable to spend University funds on meals or refreshments for the following:

- a. Scheduled and planned events outside of a personal residence with an articulated business or academic purpose in which students, the general public, or donors are the target audience
- b. Meals in restaurants that are reasonable and necessary with donors or guests of the University with a specific academic or business purpose
- c. Meals in the home of University staff using University funds are only permitted with the prior, written approval of the Executive Vice President and Provost or the President. In these circumstances, only food and disposable service items are allowable expenses. Decorations, cutlery, table settings, etc., shall not be purchased on University funds.
- d. Refreshments in celebration of the retirement of a University employee
- e. Classroom activities with a documented academic purpose related to the food being purchased (e.g. sustainable food assignment)
- f. On-site interviews of potential employees with a reasonable and limited number of staff and students in attendance
- g. Refreshments for scheduled colloquia, workshops, or professional development activities featuring a speaker external to the University. These expenses must be documented with an agenda or program.
- h. Day-long retreats and trainings for staff and faculty which occur no more than once per year with an articulated academic/business purpose and agenda
- i. Awards banquets or events that occur no more than once per year
- j. Annual employee recognition events documented with an agenda or program
- k. Employee travel on overnight business, as per travel policy (see more in Travel section below)

#### B. Entertainment

1. It is NOT acceptable to spend University funds on entertainment, e.g. movies, plays, sporting events, etc., with the following exception:
  - a. Foundation funds may be used to purchase golf or event tickets for donors and University staff for donor relation purposes.
  - b. University funds may be used for entertainment included in educational programming (camps, classes, orientations, student leadership development events, etc.) with documentation that outlines the activities in relation to the programming (e.g. agenda, program, syllabus).
  - c. University funds may be used to purchase event tickets for appropriate University employee attendance at events related to faculty research and recruitment or evaluation (e.g. film faculty may have need to attend a movie, theater faculty may need to attend a production to review potential cast, athletic recruiters may need to attend sporting events to observe potential recruits).
2. University funds shall not be used for tickets for spouses of University staff to events with donors with the exception of the President's spouse, who is a University employee with donor relations obligations and responsibilities.

#### C. Alcohol

All of the following criteria, as well as those outlined in University policies 24.001: Alcoholic Beverages on University Property and in Fraternity and Sorority Houses, 47.015: Catering, and any other University policy applicable to the circumstance, must be met to purchase alcohol with University funds.

1. Prior, written approval of the dean or vice president of the planning unit must be obtained to purchase alcohol for any purpose, including meals at restaurants.
2. Only foundation funds may be used to purchase alcohol.
3. Alcohol may only be purchased for official university entertainment of donors and/or guests of the University with a specific academic or business purpose, or for special employee recognition events.
4. Alcohol is not allowable for events aimed at undergraduate or graduate students.

D. Office Candy, Water, Coffee

1. Office candy, water, coffee, and other beverages for employees shall not be purchased with university funds with the following exception,
  - a. Bottled water for office/staff use is only allowable for staff working in areas with limited access to potable water and/or no access to a kitchen sink within their building.
2. Bottled water, coffee, and other beverages may be purchased and made available in reception areas for University guests such as parents, recruits, donors, and official visitors, but not for the regular use of University faculty staff.
3. Candy for tables for students and families at orientations or recruitment events may be purchased with University funds.

E. Gifts

This section does not apply to OHIO branded promotion items of trivial value, but to items intended as gifts, typically valued at more than \$20 per item.

1. Foundation funds may be used to purchase reasonable gifts (up to \$100, inclusive of greeting cards and flowers) for student graduations or for special guests with a business or academic relationship to the University such as official international visitors, external speakers (when not otherwise being compensated), and donors. These purchases must be pre-approved by the dean or vice president of the planning unit.
2. Foundation funds may be used to purchase one gift (up to \$400) for retiring staff. These purchases must be pre-approved in writing by the dean or vice president of the planning unit, must be reported to payroll, and may be taxable.
3. Gifts acknowledging separation from the University for any reason other than retirement are not allowed.

F. Flowers

1. Foundation funds may be used to purchase one modest floral arrangement (or a donation in lieu of flowers) from the department or planning unit (not one each) for faculty, staff, or students in the following circumstances:
  - a. hospitalization
  - b. death
  - c. death of an immediate family member
2. Flowers or greeting cards for other life events (birth, adoption, etc.) for employees shall not be funded with University or Foundation funds and must come from employees directly.

G. Memberships and Dues

1. Faculty and staff are allowed to use University funds for memberships in professional associations and learned societies.
2. When the purpose of membership in an organization has advantages that would benefit the University, such as access to data or publications, institutional membership (as opposed to personal membership) is required, if available.
3. Conference registration that requires the inclusion of individual membership may be funded with University funds.
4. Typically, University-funded memberships do not include community, civic, fraternal, or political organizations, unless a senior administrator's work duties include significant responsibilities to represent the University in the community.

## H. Travel

University travel procedures outline a great variety of specifics, including exceptions for traveling with students.

Regarding employee travel, staff are asked to note:

1. All business travel, including airline tickets must be purchased through the University's preferred travel vendor. Airline tickets purchased outside of the system will not be reimbursed.
2. Personal travel in conjunction with business travel must follow University policy and processes.
3. Meals are supported through per diem reimbursement only. Planning units may be more restrictive on the amount of per diem allowed for any trip.
4. Per diem for personal days or same-day travel is not permitted.
5. When travelling between campus locations and to Columbus, an overnight stay and per diem allowances should typically not be necessary. When an overnight stay is necessary, the business necessity of the overnight stay must be documented with the expense.

## I. Car Allowances and Motor Pool Vehicles

Car allowances are intended to cover all the costs associated with business travel. Staff members who are provided a car allowance or courtesy car shall not use a vehicle from the motor pool.

## Related University Policies and Procedures

03.016: Foundation Expenditures

03.020: Payment of Memberships and Dues in Selected Organizations

24.001: Alcoholic Beverages on University Property and in Fraternity and Sorority Houses

41.121: Reimbursement for Official Travel and Entertainment

41.123: Entertaining Official Guests

47.002: Rental of Motor Pool Vehicles

47.015: Catering

55.002: Use of University Resources

55.030: Purchasing

55.074: Purchasing Card

University Purchasing Procedures

University Travel Procedures

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