

Reception and Entertainment Policy

ROWAN UNIVERSITY POLICY

Title: *Receptions and Entertainment*

Subject: *Accounts Payable*

Policy No: *Fin: 2015:06*

Applies: *University-wide*

Issuing Authority: *President*

Responsible Officer: *Senior Vice President for Finance and CFO*

Adopted: *11/01/2015*

Last Revision: *10/22/2021*

Last Reviewed: *10/31/2022*

I. PURPOSE

To set Rowan University guidelines regarding expenditure of State funds, faculty practice funds, and non-state grant funds for entertainment and official receptions.

II. ACCOUNTABILITY

Under the direction of the President, the Executive Vice President, Provost, and Sr. Vice Presidents are responsible for ensuring University implementing this policy. The Vice Presidents, Deans, Department Managers and Supervisors shall ensure compliance with this policy.

III. APPLICABILITY

This policy applies to all full-time, part-time, permanent and temporary employees, faculty, staff, officers, volunteers and students.

IV. DEFINITIONS

1. *Dignitary* – A notable or prominent public figure; a high level official; or one who holds a position of honor. A dignitary, as defined by the State's circular letter, is not a State employee. This does not include existing or potential vendors.
2. *Entertainment* – activities, events or functions provided or held for the benefit of students of State institutions, dignitaries, and other "non-state" employees which are paid from public funds.
3. *Retreat* – a meeting of state 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 Vice President or the President.

V. REFERENCES

1. [State of NJ Uniform Ethics Code](#)
2. [Plain Language Guide to New Jersey's Executive Branch Ethics Standards](#)
3. [State of NJ Uniform Ethics Code Addendum - Scholarly Capacity Impact Statement](#)
4. [State of New Jersey Circular letter 11-09-OMB – Entertainment, Meals, and Refreshments](#)
5. [Rowan University Travel Policy](#)

VI. POLICY

1. General Requirements:

- a. The University complies with guidelines set forth by the Department of the Treasury of the State of New Jersey, regarding use of appropriated state funds and this policy conforms to State laws and regulations.
- b. Expenses for entertainment and official receptions *may only be approved* by the President, Provost, Sr. Vice Presidents, Vice Presidents, Deans, Department Chair or Department Head, except when specifically designated in writing. Reimbursement requests will include descriptive information on the [Entertainment Form](#) Link to Accounts Payable Website for downloadable Reimbursement [Forms](#); to demonstrate the expenses comply with New Jersey State laws. Any charges for entertainment and official receptions which do not meet the criteria outlined in this policy may be denied.
- c. An original itemized meal receipt and proof of payment is required in order to be eligible for reimbursement. In the event that excessive expenditures were authorized, the rationale/petition and approval letters must be submitted in support.
- d. On-campus catered events must utilize the services of the University's dining services vendor, Gourmet Dining, LLC. The vendor has established an E-Cater Link to the E-Cater ordering solution system for catering: <http://rowan.e-cater.com>.
- e. This policy does not apply to private funds donated to the Rowan University Foundation or other separately incorporated affiliates of the University.

2. Reasonable Allowable Expenses:

In accordance with New Jersey State laws, the following expenditures can be *authorized*:

- a. Entertainment and/or recognition of students including meals, refreshments and any other expenses directly related to such entertainment.
- b. All reasonable costs of Commencement, Convocation, Student Orientation and Recruitment of Students activities.
- c. Entertainment of dignitaries and other "non-State" employees, including meals and refreshments and any other expenses directly related to such entertainment.
- d. Board of Trustees meetings, retreats and committee meetings and other events having direct involvement with a board member.
- e. Direct costs relating to the operation, functioning and promotion of programs and conferences in which a fee is collected from participants of the programs and conferences.
- f. Special events open to the public (alumni, etc.) in which a fee is collected from participants of the specific event to cover these expenditures.
- g. Recognition/appreciation events for a visiting speaker. The number of University personnel participating should be reasonable.
- h. Expenses for retreats as defined in this policy.
- i. 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.
- j. Annual University-wide ceremony recognizing length of service and retirees.

3. Allowable Expenses with Restrictions:

- a. Costs of meals and refreshments for all officially scheduled receptions, meetings or conferences, as authorized by the Divisional Vice President, provided that such expenses are directly related to the goals or objectives of the program for which the funds have been appropriated.
 - i. Such expenses must be primarily for groups, committees, task forces, workshop participants and other persons who are not employees of the University department sponsoring the function.
 - ii. To the extent that University employees are participating members or are directly involved with the organization and conduct meetings as workshop leaders, or in some similar capacity are essential to conducting the meeting, appropriated funds may be used to pay their expenses.
 - iii. Expenses for members of University-appointed boards, committees, task forces, councils, etc., which include both University employees and board members.
 - iv. Lunch for formal training sessions is authorized if it is necessary that employees remain at the training site which is not the employee's official work station. Refreshments for breaks may also be provided at these training sessions, providing that they are University sanctioned.

- v. Reimbursement 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 state business and the employee's responsibilities.
 - vi. Entertainment expenditures related to State employees are allowable only to the extent that such expenditures are essential to the duties of the office and/or the conduct of the activity, event or function as authorized by the Divisional Vice President.
 - b. Costs of meals and refreshments for all official candidate searches must exercise prudent business judgment for the use of public funds. The department conducting the search is responsible for the funds incurred and ensuring sufficient funds are available for reimbursement. As with other University expenditures, the approving authority must review proposed expenditures for reasonableness, and appropriateness. In addition, the Provost Office will cover expenses for (3) candidates (per faculty line) for full time faculty only. The limit of reimbursement is \$200.00 per candidate per search for meals (this includes candidate during travel). If total (including tip) exceeds this amount, the difference will not be reimbursed.
4. Non-Allowable Expenses:
- Reimbursement from state-appropriate funds for the following expenditures is *prohibited*:
- a. Expenses for alcoholic beverages.
 - b. Meals and other expenses for functions held primarily for the benefit of University officials and/or employees (e.g., working lunches, staff meetings, departmental functions, etc.)
 - c. Receptions or other social functions held for or honoring any employee or group of employees of the State (retirement, awards, birthdays, weddings, anniversaries, appointments, or farewell /holiday gatherings, etc.). This also includes expenditures for most occasions, e.g., Administrative Assistant's Day, Boss' Day.
 - d. Expressions of recognition, gifts of flowers, fruit baskets, greeting cards, etc. to University Employees.
 - e. Meals or refreshments to be served to participants (other than students, officials, press-box personnel) or guests at any athletic or other games or contests.
 - f. Expenses for regularly scheduled professional organizational/departmental meetings.
 - g. Reception and entertainment for personal use or without a clear business purpose or costs associated with events hosted at an employee's home.
 - h. Meals for non-employee spouses who may accompany an employee to official University events.
 - i. The use of University funds to entertain to solicit for charitable contributions
 - j. Individuals or departments may not make donations utilizing University funds.
 - k. Costs associated with employees, spouse, partner or family member to attend fund raising events unless specifically approved by the individuals listed in this policy under the accountability section
 - l. Holiday and seasonal decorations unless specifically approved by the individuals listed in this policy under the accountability section
 - m. Membership dues for private or social clubs and organizations unless specifically approved by the individuals listed in this policy under the accountability section of this document.

VII. ATTACHMENTS

1. Attachment 1 - Reimbursement Requirements

Attachment 1 Reimbursement Requirements

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

1. The name or other identity of the group or function (no abbreviations or acronyms).
2. The purpose of the function, expressed insofar as possible, in terms of the goal(s) or objective(s) of the department or program under which the function is being conducted.
3. The make-up of the group, i.e., the class or classes of persons attending, e.g., citizen members of advisory committees, workshops.

4. The names and titles of all University employees included in the group.
5. 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.
6. Funding required – Fund, Org, Acct and Program.
7. Appropriate signature.
8. An original itemized meal receipt and proof of payment is required in order to be eligible for reimbursement.
9. Completed forms and original receipts must be forwarded to Accounts Payable Department within 45 days of the date of entertainment.

Payment Options

1. Payment by departments for catered events, meal tickets and reimbursement for personal consumption items (including by a University Purchasing Card) are allowable under the following guidelines. Allowable expenditures by University personnel for events must be reasonable, appropriate, and justifiable. Such expenditures may be fully disclosed to the public.
 - a. Purchasing Card expenditures must be documented on the portal and an "Entertainment" form submitted for each purchase related to entertainment.
 - b. Individuals using a Purchasing Card that is funded by monies outside the General University and is used solely for the purchase of food or food items may submit one "Entertainment form" per year (e.g., the athletic concession stand).
 - c. Except as specifically designated in writing, these expenses may only be approved by the President, Provost, Sr. Vice Presidents, Deans and Vice Presidents. Along with the Entertainment /Official Reception Request Form, submit requests for reimbursements as follows:
 - i. Complete the Non-PO Payment Request Form, any amount, must include:
 1. A description of the purpose of the expenditure and those persons in attendance except for donors and prospective donors.
 2. The signature(s) of the approving authority.
 3. Supporting documentation: reservation confirmation, invoice, memo certifying the expense incurred was to accomplish official University business.
 4. An original itemized meal receipt is required in order to be eligible for reimbursement.
 5. Detailed receipt of the purchase, the summary total and credit card receipt are not sufficient.
 - d. Reimbursements to employees will be made via direct deposit.