INSTITUTIONAL POLICY: F-03

Category: Finance
Subject: Hospitality Expenses
Effective Date: February 1, 1990
Last Revision Date: March 22, 2006

F 03-1. Authority
1.1 WV Code §18B-1-6
1.2 WV CSR §133-4

F 03-2. General Provisions
2.1 Hospitality expenditures are defined as expenditures for refreshments, luncheons, dinners, and related expenses in conjunction with a seminar or conference, official functions of the School President, approved student activities, and official meetings.
2.2 Expenditure of institutional funds for alcoholic beverages is prohibited.
2.3 Entertainment, facilities rental, and other services included within the approved function are contractual services, not hospitality.

F 03-3. Procedure
3.1 All hospitality events must have a completed Hospitality/Event form attached to the Material Order Form and must be approved in advance. Functions or events held without prior approval will be considered a personal expense and payment will become the responsibility of the employee who authorizes the vendor(s) to provide services and/or goods for the function.
3.2 It is not anticipated that employees in the conduct of day-to-day business will need to incur meal or other hospitality-related expenses involving other employees as an expense to their spending unit. The following situations, however, represent acceptable circumstances in which a spending unit may incur expenses involving employees; although, even in these situations, particular care and good judgment must be exercised:
   3.2.1 Employees meeting with personnel from other geographical areas for a specific business purpose.
   3.2.2 Employees meeting with a candidate for an open position in the School. These expenses must not be for personal or social purposes.
   3.2.3 Appreciation or events for employees when such functions or events are directly addressed and specifically permitted by the President.
3.3 Approval will be granted if the expenditure is determined to be a just and legitimate use of state-appropriated or state-administered funds.

3.4 Retirement receptions, going-away party/showers, employee awards and staff/faculty receptions for individuals or individual Programs are considered to be improper use of state funds. Likewise, lunch/dinner meetings of staff to conduct business are discouraged.

F 03-4. P-Card Hospitality Definitions

4.1 Hospitality is defined by the State of West Virginia as “food, nonalcoholic beverages, and related expenses for the reception of guests by a spending unit of state government for a specific event or function relating to the conduct of state business.”

4.2 When using the P-Card to pay for hospitality, a paid receipt and completed Hospitality form must be attached to the P-Card log sheet.