



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.