External Conferences and Employee Training Expenses

1. External Conferences

External conferences are formal meetings that involve the attendance of university employees and persons other than employees of the University. University employees may be reimbursed for authorized travel costs including registration fees incurred to attend external conferences, under the following requirements and limitations:

1.1 External Conference Registration Fees

To the extent possible, University PCards should be used for payment of employee registration fees. When registration fees are paid for by the department and a PCard is not an option for payment, the department should use the voucher system for processing the payment.

To support payment for registration fees, the registration confirmation (with amount paid) or other evidence of expense together with a copy of the conference brochure or other document that describes the timing of the conference, the cost of the conference, hotel offerings, and meals included in the registration fee should be submitted with the monthly PCard statement or voucher, or with the traveler’s reimbursement request, if paid personally by the employee.

If a department chooses to make a lump-sum payment for multiple participants, the department must also provide a list of participants’ names and their affiliations with the supporting documentation for the PCard statement or voucher payment.

Registration fees paid for by an employee for authorized university business qualifies for reimbursement by filing the appropriate travel reimbursement request within 30 days from the travel period. However, employees may not request reimbursement for costs that are paid for by or are chargeable to an entity outside NC State University.

Registration fees are charged to expenditure account codes 53119 (in-state), 53129 (out-of-state), and 53139 (out-of-country).

1.2 Meals Included in External Conference Registration Fees

Registration fees that are exclusively for meals do not qualify for reimbursement. However, employees paying for such meals that are in overnight travel status may be eligible for meal allowances. In those cases, employees should use the requirements in the Travel Requirements for University Employees on subsistence expenses for determining eligibility for per diem reimbursement.

Meals included in a registration fee that is not exclusively for meals, that are predetermined and not optional to the employee are considered allowable meals provided to the employee and may not be duplicated and claimed by the employee as a travel meal allowance.
It is the responsibility of the department to ensure that external conference registration fees are only paid when meeting these requirements and that meal cost is not duplicated.

2. External Conferences Sponsored by the University

2.1 Authorization for Sponsoring an External Conference

Departments must complete the Sponsored Conference Authorization Form (AP106) in advance of the conference and are responsible for filing and maintaining them for accountability purposes. Form AP-106 provides for the documentation of standard requirements as related to planned external conferences. The Department Head or designee must approve the form.

External conferences sponsored or co-sponsored by a department must be properly authorized and meet the following limitations and requirements:

2.2 Requirements for External Conferences Sponsored by the University

Departments must meet the following requirements when sponsoring an external conference:

1. The conference is planned in detail in advance, with a formal agenda or curriculum.

2. There is a written invitation to participants, setting forth the calendar of events, the social activities, if any, and the detailed schedule of costs.

3. The conference must be necessary for conducting official University business.

4. The conference should be held in state facilities; however, non-state facilities may be rented.

5. Registration fees may be charged for the cost of a conference. Registration fees may not include costs of entertainment, alcoholic beverages, setups, flowers, and/or promotional/gift items.

6. Sponsoring departments may provide refreshments for "coffee breaks" provided there are twenty (20) or more participants and costs do not exceed four dollars and fifty cents ($4.50) per participant per day. (Note - coffee breaks may not be funded with F&A (Facilities and Administrative reimbursement) funds.

7. When conferences are held under the sponsorship of a department(s) in which funding is budgeted for all participants, lump-sum payments to a conference center or an organization may be made by the sponsoring department(s) upon written authorization from the department head(s) or his/her designee(s). The authorization must provide the following:

   a. The number of persons expected to attend.

   b. The purpose and duration of the conference.
c. The specific meals to be served at the conferences (law prohibits lunches being provided to state employees unless registration fees are charged to all attendees, except as described below at 2.4 “Exception Regarding Conference Meals”.

d. The approximate daily subsistence cost (lodging and meals) per person as follows:
   1. the conference hotel lodging rate offered per day per participant,
   2. the estimated cost for meals to be served at the conference including breakdown by meal type (breakfast/lunch/dinner) per day per participant.
   3. a copy of the conference brochure providing information about hotel offerings and included meals at the conference should be attached. This documentation provides evidence that the meals being provided at the conference have been predetermined.

e. The name(s) of the conference center, hotel, caterer, or other organization providing the service(s) for the conference if not otherwise provided above.

2.3 University Sponsored External Conference – Meal Expenses

Meals provided at a University sponsored external conference meeting the requirements in 2.2 above are considered predetermined charges as approved in writing by the department head or designee. Such predetermined charges may exceed employee reimbursable meal allowance amounts as provided in the travel policies on subsistence expenses. If the actual meal amount per participant is significantly more (25%) than the estimated amount in the Sponsored Conference Authorization Form (AP106) (as discussed in 2.1), the department head or designee must sign and approve the invoice for such meals before a lump sum payment for the meals can be made.

Meals served at an External Conference sponsored by the University must meet the necessary and reasonableness test. When planning the sponsored conference, departments should use good business practices and purchasing procedures when contracting for meal/food/refreshments breaks. These procedures would include getting bids from contractors, if available, and choosing meal selections that are not extravagant and, if sponsored by a grant / contract / agreement, that they have been approved by the external sponsoring party. Meals served must be justified as usual and customary for the type and size of conference being held.

2.4 Exception Regarding Conference Meals

Meals may be provided to state employees at University sponsored conferences that do not charge registration fees when:

1. Conditions of a contract /grant allow for the provision of meals at a conference, or

2. Conditions attached to a trust fund as defined in G.S. 116-36.1 allow for the provision of meals at a conference.

The departments sponsoring such conferences must have adequate documentation of the conditions providing for the payment of conference meals without a conference registration fee. When
requesting reimbursement or payment of conference meals, departments must provide a copy of the Sponsored Conference Authorization Form (AP106) as described in 2.1.

When conference meals are included in the conference agenda and paid for by the department, an employee may not request a reimbursement for such meals.

2.5 Procedures for Payment of University Sponsored External Conference Expenses

Departments must obtain original invoices and receipts for all conference expenses and process them through the Financial System. Contracts/Purchases of $5,000 or more must go through the Purchasing Office for approval and establishment of an approved encumbrance. Items under $5,000 shall be treated as a small purchase voucher and processed accordingly.

When making arrangements for a conference, expense items such as the rental of rooms and provision of meals and food items generally require a contract that must be signed off by the Department Head or designee and the University’s Purchasing Department. Departments should contact the University’s Purchasing Department for assistance with such contracts. Such contracts and agreed upon services must be in accordance with any restrictions associated with the funding source for the conference and properly signed off by the appropriate university officials. If funds for these expenses are limited based on authorized budgets or other contract agreements, the Department Head and the Principal Investigator is responsible to ensure that such limitations have not been exceeded. When submitting vouchers for payment on room rental and meal/food conference expenses, a copy of the contract, a copy of the complete form AP106, and a copy of the conference brochure or web link to the conference information must accompany the original invoice submitted to the University Controller’s Office for processing and payment. A list of attendees must be maintained by the department for accountability and audit purposes.

If the funding source is a contract or grant and registration fees are not charged to participants, the Financial System must indicate that the project is exempt for meals/food expenses without registration fees. The exemption code for such meals/food expenses provided by a contract or grant is authorized by the Office of Contracts and Grants.

3. Training and Executive Development Programs

Employee training involves courses that further develop an employee’s knowledge, skill, and ability to perform the duties of his/her present job, such as, courses on computer use or management skills development. These courses generally have a set fee, are of relatively short duration, and are not part of a curriculum the employee is participating in leading to an educational degree.

Fees for employee training (tuition, workshops and executive development) are for education and training and are charged to expenditure account codes 53951 (workshops), 53952 (tuition), and 53953 (executive development).

Departments sponsoring training sessions may provide refreshments for "coffee breaks" provided there are twenty (20) or more participants and, if state funds are used, costs may not exceed four dollars and fifty cents ($4.50) per participant per day. Coffee breaks may not be funded with F&A (Facilities and Administrative reimbursement) funds (upper level ledger 2 funds).
Departments may reimburse employees for training books and materials related to training sessions, provided those books are required to participate in the training sessions. These books are considered property of the department and not the personal property of the employee.