Internal Conferences and Meeting Expenses

1. General Rules Followed Throughout These Guidelines

1.1 Non-Travel Meals Authorization and Expense Form (AP107) located at the Controller’s website, http://www.fis.ncsu.edu/controller/forms/default.asp, or a departmental substitute form gathering the same data is required for reimbursement. The following information must be documented: 1) the date and location of the meeting, 2) the business purpose (major points of discussion and/or planned outcomes), 3) people attending the meeting and their business relationship (if not obvious), and 4) itemized receipts for the meeting expenses.

Account number 53991 should be used for non-travel meal expenses reimbursed to an employee. Account number 53921 should be used for non-travel meals paid directly by the University to a vendor including vouchers or Pcard charges. Unless otherwise specified, Non-Travel Meal expenses should only be reimbursed from exempt non-state appropriated funds. Expenses may not be reimbursed for a meeting and also claimed by an individual employee. Additionally, Alcoholic beverages served on University property must be in accordance with the University’s “Alcohol Regulation” – PRR “REG 04.20.1” and “Alcohol Policy” – PRR “REG 04.20.2” and may only be served and used in accordance with Local, State and Federal laws.

Amounts considered lavish or extravagant are not reimbursable. Approval of all reimbursements is required. Special Approval Rule: If the Department Head or Center/Institute Director is being served meals, then the approval requirement goes to the Dean or appropriate Vice Chancellor. If the Dean or appropriate Vice Chancellor is being reimbursed for the meal expense, then the approval requirement goes to the next highest level of management. If the Dean or Vice Chancellor is not being reimbursed, they may approve the payment request.

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2. Internal Business Meetings with Employees are internal conferences, internal training sessions, management retreats or other approved business meetings for which costs of the event will be paid or reimbursed from university funds. The meeting should be: ordinary and necessary for university business operations and have the appropriate approval from the Chancellor, or appropriate Vice Chancellor, Dean, Center/Institute Director or Department Head.

Types of Internal Business Meetings follow:

2.1 Internal Conferences are formal business meetings with university employees that are: 1) planned in detail in advance, with a formal agenda or curriculum and a detailed schedule of costs, 2) have a written invitation to participants, setting forth the calendar of events, 3) are not routine staff meetings, 4) are held in state facilities except when such space is not available, and 5) a registration fee is not charged.

2.2 Internal Employee Training Sessions include courses that further develop an employee’s knowledge, skill, and ability to perform the duties of his/her present job. The courses are short
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in duration and are not a part of the curriculum leading to an educational degree for the employee.

2.3 Management Retreats are a meeting or series of meetings consisting of a department or division head and his or her top assistants and coworkers. In accordance with the state Budget Manual, the Chancellor may authorize an annual management retreat (held no more than once a year) from state appropriated funds. Otherwise, exempt non-state appropriated funds must be used for expenses associated with a management retreat.

2.4 Other Business Meetings with Employees include committee or other advisory / review / collaboration group meetings. If the employee is required to meet during a meal hour for the benefit of the university, meals may be paid from exempt non-state appropriated funds. Meetings to discuss day-to-day business matters with an employee should generally take place during work hours and do not warrant reimbursement of a meal.

2.5 Employee Celebrations are to celebrate/recognize work related events like retirement and to promote employee appreciation, morale, and recognition (which may include holiday celebrations). Business related employee celebration events should be generally held for all employees of a department or unit, or an extraordinary business achievement. Work related celebrations should only be held on an occasional basis and not on a routine or frequent basis. The following events are not reimbursable: celebration of weddings, baby showers, birthdays, anniversaries, or other celebrations for personal or social purposes.

3. Limitations with Using University Funds For Internal Business Meetings

3.1 Employee Subsistence - Departments may reimburse employees for travel costs to attend approved internal business meetings subject to the following limitations: 1) No payment for meals is allowable from state, federal or F&A (Facilities and Administrative) funds unless overnight travel criteria are met and 2) No excess lodging travel subsistence may be granted from state or federal funds for travel related to internal business meetings. Exempt non-state appropriated funds must be used for non-overnight travel or excess lodging travel subsistence.

3.2 Refreshments for “Coffee Breaks” may be provided with state appropriated funds by a Sponsoring department at Internal Conferences, Internal Employee Training Sessions or Management Retreats provided there are twenty (20) or more participants, with a formal agenda or curriculum and the cost does not exceed four dollars and fifty cents ($4.50) per participant per day. If the previous criteria is not met, then exempt non-state appropriated fund must be used for the refreshments, but Facilities and Administration funds may not be used to pay for refreshments.
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3.3 Providing Promotional or Gift Items must be approved using the normal college/division approval chain and meet a business purpose to qualify for reimbursement. Promotional or gift items may be reimbursed/paid from an eligible exempt non-state appropriated fund.

3.4 Alcoholic Beverages at an internal business meeting may be reimbursed with exempt non-state appropriated fund if: 1) the serving of alcoholic beverages is approved in writing by the Chancellor, appropriate Vice Chancellor or Dean and is in accordance with the University’s Alcohol Policy and Regulation, 2) the costs are incidental to the overall costs of the meal/event, and 3) there is a documented bona fide business justification for the meeting.

4. Business Meetings with University Guests and Other Individuals External to the University are essential to develop and maintain resources and programs critical to the mission and objectives of the university. The cost of meals and other refreshments may be reimbursed if it involves a business purpose and is incurred in connection with a meeting with a university guest or other individual external to the university.

4.1 Expenses for a Spouse/Partner of a University Guest or Employee may be reimbursed if the attendance of the spouse/partner is for a business purpose. The most common examples where Spousal attendance could be eligible for reimbursement are: 1) Gift development, 2) Faculty/staff recruitment, retention or extraordinary business achievement, and 3) Meetings with guest speakers.

4.2 Alcoholic Beverages at Meals or Events with University Guests or Other External Individuals served as part of entertainment expenses must be limited to meetings with university guests or other external individuals and approved by the Chancellor or appropriate Vice Chancellor, or Dean.

5. Student Meals and Events may not be paid from state appropriated funds. Expenses incurred for the following student activities may be paid from the appropriate student auxiliary or student activity non-state appropriated funds: 1) Food for athletic teams, including training-table meals, game-related meals, and occasional meals provided in accordance with the National Collegiate Athletic Association rules, and 2) Food provided in connection with student recruitment, recognition, auxiliary promotion activities, orientation programs, commencement exercises, or similar student events.