

Procedure 20310a: Business Meals and Refreshments

All University funds, regardless of their source of origin, are considered to be public funds, and are governed by Virginia law and University guidelines. This procedure provides guidance on the appropriate use of State funds related to business meals and refreshments.

Public expenditures for food must be 1) in accordance with state policy, 2) reasonable and necessary, and 3) part of a bona fide business function of the University. Public funds may NOT be used for events considered to be primarily social in nature. Generally, snacks or refreshments are not appropriate on State funds, however exceptions may be approved. Normally food is not purchased for Virginia Tech faculty and staff. Alcohol is never an appropriate expenditure on State funds.

The department should gain written approval from the Manager of Accounts Payable or an Accounts Payable Supervisor in the Controller's Office prior to purchasing food on State funds. Approval may be obtained by submitting a memo or email describing the event for which food is being requested. The request should include a description of the event, date of the event, beginning and end time of the event, location, attendees designated as faculty, staff, or guest and an estimated cost. This documentation should be included with reimbursements, invoices/receipts on HokieMart purchase orders, and Procurement Card transactions. The Controller's Office will determine if the expenditure is appropriate on State funds. The same guidelines should be followed on local, and auxiliary funds, but will not require prior written approval.

The following procedure provides guidance consistent with University policies for use of public funds for food and refreshment expenditures. These guidelines provide a non-inclusive list of types of functions for which public funds may or may not be used. In all cases, departments must be very careful to document the business necessity for all food-related expenditures. Generally, it is not considered a business necessity to purchase business meals or reception refreshments at the beginning or the end of an event as employees are then free to make meal or refreshment purchases on their own.

A. Business Meals

It **MAY BE** appropriate to utilize State funds for **Business Meals** in the following circumstances:

- Interviews with applicant and official university host (generally, no more than one or two hosts but determined by the Department Head)

- Applicant's spouse for positions of Faculty, Department Heads, Directors, Deans, Vice Presidents, Vice Provosts, and President
- Meals for visiting scholars and faculty in host department (number determined by department head)
- Meeting with business leaders outside of the University for the purpose of student interaction and/or future contributions to programs
- Meetings with colleagues at other universities to discuss university research, instruction, public service, and administrative functions
- Working sessions with University student leaders (number determined by department head)
- Awards ceremonies for students
- Departmental committee meetings for special functions (not routine committee meetings)
- Student meals with Vice Presidents, Deans, or Department Heads
- Multi-department or multi-program meetings if it is the only time they can meet
- Meals provided in private homes in lieu of restaurant or catering services IF itemized receipts are provided (special event, guest speaker, etc.)
- Employee Awards program in accordance with Human Resources Awards Policy (signed HR approval form should be attached to the invoice submitted for payment)
- University-wide staff appreciation day recognition; Annual staff appreciation day recognition for Extension Offices
- Annual retreat for a department
- When private funds are provided for the event, i.e. Continuing Education Conference where participant fees are collected

It is **NOT** appropriate to utilize State funds for **Business Meals** in the following circumstances:

- Virginia Tech staff member's spouse during applicant interview (must use VTF funds)
- Lunches for deans or department heads
- Regularly scheduled meetings for university employees, i.e. monthly department head meetings within a college
- Meals at which all participants are university employees of the same department or college
- Meals at which all participants report to one individual, i.e. Department Head, Dean, or Vice President
- Round table discussions
- Group planning meetings
- General discussion meals between students and faculty
- Departmental alumni receptions

- Events social in nature.

B. Refreshments

It **MAY BE** appropriate to utilize State funds for **Refreshments** in the following circumstances:

- Events which are of a university-wide nature such as orientation or graduation
- Meetings with business leaders outside of the University for the purpose of student interaction and/or future contributions to programs
- Training sessions, workshops, or meetings for employees (length of event necessitates food for participants)
- Refreshment breaks at conferences when the University VT program will benefit from such exposure (must be documented)
- Employee Awards Program in accordance with Human Resources Policy for Employee Awards (signed HR Approval form should be attached to the invoice submitted for payment)
- Meetings for departmental faculty to meet interview candidates (must use VTF funds for University spouses)
- When private funds are provided for the event, i.e. Continuing Education Conference where participant fees are collected

It is **NOT** appropriate to utilize State funds for **Refreshments** in the following circumstances:

- Training sessions, workshops, or meetings for employees (length of event does not necessitate food for participants)
- Departmental faculty meetings
- Student receptions in departments, including graduate seminars or thesis defenses
- Regularly scheduled classes or seminars
- Departmental alumni receptions
- Events which are not of a university-wide nature, i.e. departmental receptions, student group meetings
- Events social in nature