

NUMBER: BUSA 7.05 (Formerly BUSF 7.05)

SECTION: Administration and Finance

SUBJECT: Payment/Reimbursement for Personal Consumption Items at Employee's Official Headquarters

DATE: November 1, 2006

REVISED: October 31, 2016

Policy for: All Campuses

Procedure for: All Campuses

Authorized by: Associate Vice President for Business Affairs

Issued by: Business Affairs - Purchasing

I. Policy

Payment or reimbursement for personal consumption items shall be allowable as outlined in this policy. Allowable expenditures by university personnel for these activities must be reasonable, appropriate, and justifiable. Such expenditures shall be fully disclosed to the public, except for names of donors and prospective donors.

- A. Except as specifically designated otherwise in A.5. and A.10. below, these expenses from Educational and General funds may only be approved by the President, Board Secretary, Chancellors, Vice Chancellors, Chief Academic Officer, Associate Provost or Assistant Provost, Vice Presidents, Vice Provost and Executive Dean for Regional Campuses and Athletic Directors at 4 year campuses. Deans of Regional Campuses have signature authority up to \$500.00 for expenditures which meet this policy.

The authority for approval of these expenditures may not be delegated below the stated levels.

1. Commencements.
2. University student orientation activities.
3. Recognition of students.
4. Recruitment of students.
5. Board authorized employee orientation, training and recognition functions.
6. Board of Trustees/Committee meetings.
7. Direct costs relating to the operation, functioning and promotion of Continuing Education programs and conferences in which a fee is collected from participants of the programs and conferences.
8. System events and meetings which include individuals from other system campuses. (Must include individuals from at least two other campuses.)
9. Search committees. Applies to staff interviews and faculty campus interviews for which a formal search committee is established.

10. Direct costs as specified in terms of a grant award. (Reviewed and approved by Contract and Grant Accounting.)
 11. Expenses related to the specific operation of a residential College.
 12. Student Activities.
 13. Special events open to the public (Alumni, etc.) in which a fee is collected from participants of the specific event to cover these expenses.
 14. Recognition/appreciation events for visiting speakers.
 15. Accreditation site visits.
 16. Registration fees for local conferences/events that include meals.
- B. The following expenses from designated, athletic and private funds may only be approved by the President, Board Secretary, Chancellors, Vice Chancellors, Chief Academic Officer, Associate or Assistant Provost, Vice Presidents, Vice Provost and Executive Dean for Regional Campuses and Athletic Directors at 4 year campuses. Deans of Regional Campuses have signature authority up to \$500.00 for expenditures which meet this policy.

The following University activities for food expenses may be incurred from Designated Funds, Athletic Funds, and Private Funds:

1. Athletic activities.
2. Entertainment or recognition of prospective donors or donors. A ratio of **no more than** four University employees to one non-University individual (4:1) will be adhered to except for catered events **unless specifically approved by the Board Secretary**.
3. Business meetings with non-University personnel. A ratio of **no more than** four University employees to one non-University individual (4:1) will be adhered to except for catered events **or with special approval of the Board Secretary**.
4. Business meetings with other departmental personnel.
5. Catered employee recognition and special occasion functions.
6. Catered staff meetings.
7. Non catered staff meetings outside of employee's headquarters.
8. Alcoholic beverages prohibited for functions in I.A.
9. Per diem expenditures in excess of State Travel Regulations. Expenditures must be approved by a higher authority than the individual incurring the expenses.

THE FOLLOWING RULES AND CONDITIONS APPLY:

1. Functions must be catered with the exception of promotion costs associated with Continuing Education programs and conferences. Functions held on the Columbia Campus must utilize the University food service contractor except for functions self catered and less than \$500 in total cost. Functions not held on the Columbia campus must be procured in accordance with the S.C. Procurement Code, except for Continuing Education programs and conferences in which a fee from participants is

collected. Catered is defined as a predetermined menu for all participants at a function or meeting.

2. Alcoholic **beverage expenditures** are prohibited except for Continuing Education programs and conferences in which a fee is collected from participants.
3. Purchase of alcohol from any source of funding is prohibited for any student activities.
4. Itemized receipts are required. If no itemized receipts are available, a statement that “no alcoholic beverages were purchased” is applicable for expenditures in IA.
5. A list of participants is required with the request for reimbursement for up to 25 attendees at a function. If there are more than 25 attendees, the list should be kept in the department’s file. The request for reimbursement must contain a statement that the *“list is on file for audit purposes.”*

II. Procedure

Requests for reimbursement should be submitted through the PeopleSoft accounting system as a Payment Request or Travel Expenditure Voucher (TRV) and must include an exact description of the purpose of the expenditure and those persons in attendance except for donors and prospective donors, the specific section of this policy which authorizes the expenditure and **the signature of the approving authority**. Payment to a supplier for personal consumption items which meets the requirements of this policy should be submitted through the PeopleSoft accounting system using the appropriate procedures as set forth in BUSA 7.01/FINA 2.14.

Requests for reimbursement should be submitted through the PeopleSoft accounting system as a Payment Request or a TRV, but not split between the two.

III. Related Policies

BUSA 7.01/FINA 2.14 Acquisition and Payments of Goods and Services

IV. Reason for Revision

Policy revised to reflect change in accounting procedure due to OneCarolina system implementation and departmental reorganization and name changes.