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AP0003	OFFICIAL HOSPITALITY/FOOD PURCHASES	03/14/2019
REVISION 1.0	PREPARED BY: KRISTIE COURTNEY ACCOUNTS PAYABLE & TAX MANAGER	REVISION DATE: 7/26/2019

This guidance document is intended to clarify circumstances where expenditures associated with Official Hospitality and Food Purchases can appropriately be borne by State funds. These guidelines do not apply to Service Funds, Foundation Funds or Vending Funds which are not governed by the State of Kansas Treasurer.

Official Hospitality (2970): Under certain circumstances, the cost of food/beverages and hospitality items can be considered an appropriate University expenditure. The term "Official Hospitality" is used to refer to certain types of expenditures in connection with the presence of visitors to the campus for which the University bears the cost because the visit is demonstrably to the benefit of the University.

Official hospitality expenditures may be for food, lodging, transportation, official entertainment or other directly related miscellaneous expenses provided to guests of Wichita State University.

Official hospitality does not pertain to faculty, staff or students when in travel status.

Allowable Costs:

- Official Hospitality (2970) as outlined in PPM 13.08

Food/Beverage (3202): Food and beverage expenditures for WSU faculty and staff are allowed in the following circumstances:

- If fees were collected for the purpose of providing food/beverage to the attendees in a business setting, such as in support of a workshop or conference.
- Meetings which meet all of the following criteria:
 - have a defined business purpose that benefits the University;
 - have a documented agenda;
 - have a duration in excess of 3 hours;
 - utilize Restricted Use (RU funds) for payment or reimbursement

In no situation will the reimbursement be allowed for any gathering where the food/beverages are merely a hospitality enhancement.

Food and beverage reimbursements do not pertain to faculty, staff or students when in travel status.

Allowable Costs:

- Food/beverages (3202) supported by collection of fees (i.e. conference participation fee, event registration fee, banquet fee, etc.)
 - As evidenced by the documented collection of fees (revenue) to be used for these costs.
- Food/beverages (3202 or 2661) supporting an official business event (meeting, workshop, etc.)
 - As evidenced by formal program agenda, statement of purpose, listing of participants;
 - Serves as an essential/important ingredient for success, not merely an incidental enhancement;
 - Serves a clear Wichita State University business purpose;
 - Duration of the event is in excess of 3 hours.
- Food/beverages (3202) supported by the use of student fees
 - Approved use of student fees designated for the purpose of administering various student programs (i.e. campus visitor meals, graduation events, convocation, etc.)

Unallowable Costs:

- Food/beverages provided in a largely social unstructured setting, such as receptions, parties, gatherings which do not serve a clear business purpose.
- Food/beverages provided as incidental to normal/routine meetings (i.e. staff meetings, committee meetings, etc.) or gatherings (i.e. retirement, going away parties, appreciation, employee welcome and holiday receptions) that typically involve predominantly University employees, and the food/beverage serve no essential business purpose; therefore, the costs should not be paid using State funds.

Procedure:

In order to meet the Official Hospitality and Food/Beverage guidelines stated above, reimbursable expenses must be justified and determined appropriate in fulfilling an objective or goal which bears a valid relationship to the mission of the University.

Supporting documentation must be attached to each Invoice Control Document (ICD) or Business Procurement Card (BPC) log submitted for payment or reimbursement of such expenditures.

The following items are required for each Official Hospitality/Food purchase:

- Completed ICD form
- Itemized Invoice
- Date of the event or meeting
- Name or description of the group
- Nature and the objective or goal of the official function
- Number of outside guests and a list of the outside guests present, when feasible (20 or less)
- Number of WSU/State employees and a list of the employees present, if meals were provided
- Required approvals
 - Restricted use funds (RU) require approval from the appropriate Budget Officer
 - Tuition funds (A2000) require approval from the President or appropriate Vice President
 - General use appropriated funds (A0003) require approval from the President