

BOWLING GREEN STATE UNIVERSITY
BUSINESS ENTERTAINMENT POLICY

Effective April 1, 2004

This policy establishes the conditions under which Bowling Green State University will pay, in whole or in part, for meals, refreshments, or room rentals for business-related meetings, interviews and events hosted by University faculty and/or staff. This policy does not apply to activities hosted or sponsored by Student Groups. In addition, the policy does not cover payment of or reimbursement for travel-related expenses incurred while traveling on University-related business. Such travel-related expenses are covered under the University Travel Policy.

The most important requirement that must be met for the University either to pay directly or reimburse an employee for the cost of an activity covered under this policy is that there must be a clear business purpose for the activity. In addition, the activity must involve two or more persons including, generally, at least one person not employed by the University. The basis for direct payment or reimbursement to an employee is actual reasonable costs, supported by original receipts or vendor invoices.

Requests for payment of or reimbursement for business-related entertainment expenses must provide the following information on the Business Entertainment form and be approved by the appropriate budget administrator:

- The date and time of the meeting/interview/event
- The business purpose of the meeting/interview/event
- The names and affiliations of the individuals present
- A detailed receipt showing each item purchased

Since it is not always practical to present a sales tax exemption certificate to a restaurant, sales tax *may* be reimbursed when payment is made by an individual directly to the restaurant. However, if the restaurant charges the University directly, no Ohio sales taxes should be paid since the University can provide an exemption certificate for the purchases based on the University's tax exempt status. Restaurant tips are normally 15% of the total cost, but should not exceed 20%.

No liquor or alcoholic beverages of any kind can be purchased with University funds. In cases where a detailed receipt is unobtainable, a food establishment receipt and a statement signed by the person receiving reimbursement or authorizing the payment certifying that the amount to be paid from University funds does not include alcoholic beverages of any kind is required.

This policy also applies to all internal charges for activities such as catering and meals in on-campus dining facilities. The required information, including the date, time and business purpose of the activity and the names and affiliations of those present, should be provided on the appropriate Business Entertainment form to the catering office prior to the event or to the dining facility cashier at the time of the event.

Staff training sessions and retreats need to include formal training, speakers, or an educational experience in order for the University to cover the cost of the activity. Payment will not be made for flowers, gifts, greeting cards, and parties where the beneficiaries are University employees, employee's dependents, etc.

Exceptions to the above policy for activities that are very clearly supportive of and directly related to University business require written approval by the President or a Vice President who is not involved in the activity for which the exception is requested.