

# Polytechnic Institute Hospitality and Purdue Research Foundation

## Expenditure Guidelines

The mission of Purdue University is to serve the citizens of Indiana, the United States, and the world through discovery that expands the realm of knowledge, learning through dissemination and preservation of knowledge, and engagement through exchange of knowledge.

As a public institution, the University is held to a high level of accountability for its business practices. Accordingly, every reasonable effort must be made to ensure that funds are used in a responsible and appropriate manner. Within the Polytechnic Institute, we wish to host our university guests in a welcoming yet professional and fiscally responsible manner. The guidelines outlined below are intended to establish a framework for expenditures associated with hospitality related events as well as gifts for donors, volunteers and visitors. These guidelines are a supplement to university policies and specific to the Polytechnic Institute.

**Guidelines for Hosting Meals:** The following guidelines are recommended for meals associated with hosting guests, perspective employees and other visitors to campus on university business. In general, the amount spent per person (including alcohol and tips) should be no more than \$25/breakfast; \$25/lunch; \$75/dinner. Meals expected to exceed these limits require pre-approval by the department head and Dean. Meals that exceed \$50/breakfast; \$50/lunch and \$100/dinner will require pre-approval of the Comptroller. The names of the individuals attending should be included in the backup documentation as well as an agenda and/or a brief description of the business discussed.

**Guidelines for Departmental Meetings:** Meals and refreshments are allowable for seminars, retreats, workshops and orientations as well as working breakfast/lunch/dinner meetings when employees are giving up personal time to conduct PU business. The names of the individuals attending should be included in the backup documentation as well as an agenda and/or a brief description of the business discussed.

### **Gifts (Purdue Research Foundation funds only):**

- Gifts for employees are only allowed if presented as part of department or university sponsored recognition programs;
- Retirement gifts should be less than \$400 and presented at a departmental function to employees retiring with at least 5 years of service;
- Placards and mementos expressing appreciation for long-term service of staff, or safety achievement, as part of University or departmentally sponsored recognition program. The total value of such awards to an individual may not exceed \$400. To abide by IRS regulations, recipient must have more than five years of service at the University and have not received another length of service award, unless a de minimis fringe, during the tax year or the previous four tax years.
- Placards and mementos of little intrinsic value given as gifts to non-staff volunteers (i.e., Dean's Advisory Council, guest speakers).
- Gifts to donors should not exceed \$104 or 2% of the value of the gift, whichever is less. Please consult with the Advancement office with any questions or guidance regarding donor gifts.

**Giveaways of items purchased on University funds** – University policy allows for the use of promotional items of minimal value (\$15 or less) to promote university programs. These items are not

intended to be distributed to staff but rather to groups such as students, prospective students, members of the community or other constituencies. Promotional items must contain minimal characteristics, details of which can be found at the following link:

<http://www.purdue.edu/business/account/pdf/Marketing%20promo%20revised.pdf>

**Holiday events:** Events are allowed and can be themed (cultural, holiday, other); however, they must have one of the valid business purposes listed within the policy.

**Purchase of Flowers:**

- When purchased for decoration at university events or as a student learning activity, flowers are allowable on university funds;
- Funeral flowers (and sympathy cards) are allowable on Purdue Research Foundation funds for staff, donors and students.

**Specific alcohol policies:**

- The purchase of alcohol at non-college sponsored events involving more than 2-3 students (graduate or undergraduate) require prior approval of the department head and dean. The request should be submitted using regular departmental procedures and will be routed to the Dean through the Business Office;
- Alcohol purchased at events attended primarily by university staff and significant others should be kept to a reasonable amount (one drink per person).

Additional guidelines, including the full university and Purdue Research Foundation policies, can be found in your business office or on the Technology Business Office web page under Purchasing Forms and Instructions – Purchasing Card

<https://tech.purdue.edu/college-of-technology-business-office/purchasing-forms-and-instructions>

Please contact your business office or account manager if you have any additional questions about these or the university guidelines associated with hospitality activities.

Note, exceptions to these policies and or other university policies regarding hospitality, gifts and giveaways should be routed through business office channels to Dean Bertoline as part of the exception request.

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