**HOSPITALITY**

Effective February 24, 2009, WVU Division of Administration and Finance approved WVU-PS-7 Hospitality Policy. The soft version of the policy is located at <http://adminfin.wvu.edu/policies/finance/pcps>.

**WVU-PS-7 Hospitality Policy**This policy outlines the proper use of State funds for hospitality expenses and applies to all University employees, including those on regional campuses.

Hospitality service is defined as: “Food, non- alcoholic beverages and related expenses for the reception of guests by a spending agency for a specific event or function related to conducting State business.”

It is not anticipated that in the conduct of day-to-day business meals or other hospitality expenses be incurred for WVU employees. There are some circumstances, using prudent judgment, deemed appropriate hospitality expenses.

Examples of appropriate and inappropriate hospitality expenses are listed in the policy.

Employee functions, meals exclusively for individuals from the spending unit, are not hospitality expenses. Using State funds for payment of meal expenses that appear to be personal in nature or that could be perceived to be a personal gain for an employee are not permissible.

Regardless of payment method, all hospitality payments require the following supporting information:

1. **Signed approval from the EBO, Supervisor, or Department Budget Officer.** Please note: The payer cannot approve his or her own hospitality payment. In such cases, someone with fiscal responsibility of the funding being used for payment must approve the payment.  
   **2.** **State of purpose of the event.** Please note: The purpose must reflect the benefits received by WVU.  
   **3.** **Date of the event.**  
   **4.** **Location of the event.** Please note: When the event is held on-campus, list the building and room.  
   **5.** **Number of attendees.** Please note: The University Related Purpose should indicate the number of attendees when less than 20.  
   **6. Name of attendees, including title (if less than 20).** Please note: The University Related Purpose should indicate the number of attendees if less than 20.  
   **7. Relationship of attendees, employee, family, etc.** Please note: The relationship should reflect association with WVU.

An acceptable example of a University Related Purpose for hospitality that would meet both the Provost’s EBO and the Policy with over 20 attendees is shown below. The number prior to the phrase corresponds with the required supporting documentation:

**(2)** Provost of Academic Affairs, Sam Smith, hosted a hospitality event for members of the Board of Governors, a recognized U. standing committee, to continue their discussion of financial stability on **(3)** 09/10/2012 at **(4)** 208 Stewart Hall with **(5)** 25 attendees **(7)** who are all WVU employees. The Provost’s Purchase Payment Form should have a space for **(1)** Signature of the approval from the EBO, Supervisor, or Department Budget Officer.

**(6)** Events with fewer than 20 attendees require the name, title and relationship of each participant. An acceptable example to meet requirement for No. 6 might be:

1. Mickey Smith, President, WVU employee 2. Minnie Smith, Dean of Name of College, WVU employee 3. William White, Candidate for open position of Director of Name of College, Non- WVU employee.

Failure to provide full documentation may create a tax liability to the employee. All payment methods require either an original itemized invoice or receipt. Payment to the vendor requires original itemized invoice. Pcard payment requires original itemized receipt to be maintained in the departmental Pcard files. Employee reimbursement requires original itemized receipt to accompany the Employee Reimbursement Form.

Student related events with refreshments are not hospitality, but the University Related Purpose should list the number or approximate number of students attending the event, along with when, where, and why the event was held.

Hospitality is one of the types of transactions most audited. The type of documentation auditors request for hospitality included an itemized receipt, purpose of event, list of attendees, their relationship to WVU, and signed approval. If not apparent on the Purchase/Payment Form, auditors will be directed to seek required documentation from the cardholder.