

## **Agricultural Research Foundation Distribution/Reimbursement Policy**

Approved by ARF Board March 11, 2016

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### **Article 1: Purpose**

Limitations on the distribution of gift funds, contract funds, and earnings by the Agricultural Research Foundation (ARF) stem from ARF's status as an Oregon nonprofit corporation and the organization's fiduciary duties under Oregon law, its status as a tax exempt charitable organization under the Internal Revenue Code, the terms of the contract between ARF and Oregon State University (OSU), the Oregon Administrative Rules that govern OSU, restrictions imposed by the Internal Revenue Service (IRS) for donor gifts to qualify as a tax deductible "charitable contribution," as well as any directions or restrictions placed on a gift by a donor.

The purpose of this policy is, first and foremost, to ensure that funds are used in a manner that is consistent with these limitations, as well as to prevent fraud and ensure the proper administration of funds.

### **Article 2. Institutions for Whose Benefit ARF Can Make Distributions**

It is permissible for ARF to accept, hold, manage, and expend contributions given for the

benefit of OSU, other public colleges and universities, as well as qualifying related organizations. Donated funds, and earnings thereon, shall be distributed in accordance with the donor's instructions.

It would not be appropriate to make distributions from funds donated for the benefit of the organizations described above to any other non-profit organization unless such payment is made for goods and services received by OSU or for another primary benefit that fulfills the university's mission and purpose.

**Article 3: Overview of Reimbursable Expenses** (see later Articles for greater detail on some items)

- Expenses directly related to fulfilling the research, outreach and teaching missions of OSU including equipment purchase and facilities construction and maintenance when done in accordance with OSU guidelines
- Fundraising and public relations expenses
- Donor relation expenses
- Expenses paid through a university FA index
- Flowers for fund raising, public or donor relations
- Flowers in recognition of current employee, student, or their significant other, death or major health event
- Flowers in recognition of retired faculty or staff, or their significant other, death or major health event
- Cash donations in lieu of flowers where such is specifically requested by the decedent's family
- Plaques, trophies, certificates and other tangible awards
- de minimis gifts to non- staff volunteers or donors as part of recognition events
- de minimis gifts for employee performance awards
- Length of service awards for employees
- Separation or retirement awards for employees
- Support of annual staff recognition activities (i.e. Administrative Assistants/Secretaries Day)
- Support of annual faculty/staff/student award events
- Retirement recognition receptions
- Separation from service receptions
- Remembrance, memorial, or celebration of life receptions for deceased employees or emeritus faculty/staff or current students
- Meal expense for an honoree and his/her significant other at reception banquets
- Cards sent to donors
- Newsletters and publications
- Employee travel, meals, and lodging incurred as part of employment reimbursable at OSU per diem rates
- Employee travel expenses above per diem with justification and unit leader approval

- Travel by personal auto: business related use of a personal automobile is reimbursable at the prevailing state of Oregon mileage rates.
- Catered meals/box lunches/refreshments for employees for work-related meetings
- Refreshments or meals for non-employee volunteers
- Hosted meals or entertainment as part of conducting OSU business
- Hosted meals or entertainment of a spouse or the spouse of a guest if it is incurred in the conduct of university business
- Gratuities up to 20%
- Travel and lodging expenses for spouses asked to represent the university in an official or representative capacity
- Refreshments for departmental sponsored student meetings
- Memberships in civic organizations and trade/professional associations when required as part of employment

The purposes set forth above shall be interpreted broadly to include all expenditures that further the mission and purposes of OSU and the ARF as stated in its current Articles of Incorporation and Bylaws and its classification by the IRS as a tax exempt organization under §501(c)(3); §509(a)(1) and §170(b)(1)(A)(iv) of the Internal Revenue Code.

#### **Article 4: Overview of Non-reimbursable Expenses**

- Donations to other non-profit organizations unless for goods or services provided as part of OSU mission activities
- Private benefit or personal expenses
- Pre-payment of expenses other than FA index reimbursement or if specifically required under a contract needed to do OSU business
- Late fees or interest (except interest on FA indexes)
- Fines, penalties or parking tickets unless due to extenuating circumstances as a result of OSU mission activities – requires unit leader approval
- Civil or criminal penalty on behalf of an individual
- In-office treats provided as routine offering to office visitors
- Holiday (secular or non-secular) office decorations
- Personal office decorations
- Maintenance or replacement of employee's personal property
- Cards for employee birthday, anniversary, holiday, etc. cards
- Employee meals and lodging in excess of per diem rates
- Travel, lodging and other expenses for employee spouses, family members or significant others except as allowed for spouses asked to do university business
- Hotel mini bar fees
- Personal entertainment expenses
- Meal expense for employees attending a meeting/conference for which a meal is provided but the employee declines the meal and elects to purchase another meal
- Employee/staff meeting or event meal/refreshment expenses in which the primary

purpose is social

- Employee meals for a one-day trip
- Duplicate reimbursement of meal and lodging expense
- Staff functions which include restaurant meals/buffets are not reimbursable except as specifically approved by a unit leader
- Cost of upgrading travel beyond that qualified for state reimbursement
- Gratuities and tips in excess of 20% unless justified by a documented, standing policy of the facility providing service for an event
- Memberships in civic organizations and trade associations that are not required as part of employment
- Lobbying or other political activities
- Wire transfers as a form of payment – should be done through OSU system
- International payments as a direct form of payment – should be done through OSU system
- Payments to non-citizens or foreign entities unless for goods or services provided as part of OSU mission activities

#### **Article 5: ARF Reimbursement Types**

*FA Index Reimbursements:* ARF reimburses approved OSU business-related expenses through the OSU FA Index Reimbursement System. OSU business-related expenses are generally all expenses reflected on OSU Financial Statements. This includes all expenses related to, but not limited to, instruction, research, administration, extension, outreach programs, and campus infrastructure.

*Personal Reimbursements and Direct Pays:* ARF processes personal reimbursement requests for business-related expenses, for direct payments to vendors that cannot be processed through the FA system, and for expenses that are incurred by units or faculty as a means to expedite program operations, i.e., immediate need field research supplies are purchased at a local store, a pesticide expense is incurred at a dealer with whom OSU does not have a direct pay account, etc. Any recurring business-related expenses should be paid through a FA account.

The overarching principle is that expenses to be reimbursed, or direct paid, were incurred primarily to promote and further the interests of OSU or ARF and are reasonable and necessary, did not confer a personal benefit, and support the exempt purpose of the ARF.

#### **Article 6: General Limitations on Foundation Reimbursements**

*Use of Foundation Funds for Private Benefit:* Foundation funds cannot be used in a manner that confers a private benefit to an OSU employee.

**Example:** A new employee has arrived and needs to purchase furniture for their apartment. Foundation funds cannot be used to purchase the furniture for the

employee, nor can a cash distribution be made to the employees to purchase the furniture themselves.

**Example:** Employee buys OSU or unit logo clothing. If for personal use only, the expense is not reimbursable. If the employee has been asked to wear such apparel at work-related, public functions (public meetings, presentations, field days, etc.) then the expense is reimbursable.

*Use of Foundation Funds for Social Purposes/Events:* Foundation funds cannot be used to defray costs of faculty, staff or student events that are primarily social in nature. See Article 9.

*Student Organization/Club Support:* Payments in support of student organizations are made to the student organizations MU account or to an OSU unit that is helping to organize an approved student activity – field trip, professional meeting attendance, etc. Payments cannot be made to individuals or student organizations not affiliated with OSU.

*Documentation of Business Purpose:* 5 W's (Who, What, When, Where, Why) – dates, names of individuals hosted/attending, what is being paid, location and purpose of the event indicating the university business purpose are required for each request. An announcement or agenda may be substituted for individual names when requesting reimbursement for expenses of a large group gathering.

*Substantiation of Expenditures:* Documentation of the expense shall be provided in sufficient detail to evidence that the expenditure did occur, prove the amount paid and explain that the purpose is within the scope of the Foundation's reimbursement guidelines.

- A receipt must separately itemize meals, gratuities, alcoholic beverages and any charges for room use. A “tear tag” showing only the total charge or a credit card statement is inadequate for reimbursement.
- Every effort should be made to provide an itemized receipt; however, if this is not possible, a non-itemized receipt will be accepted upon submission of a written statement specifying the expense details that is signed by the individual requesting reimbursement and their unit leader.
- International expenses must be converted to U.S. dollars. Proof of currency exchange rate can be provided, otherwise a web-obtained rate for each travel day will be used.

*Deadline for Submission of Expenses:* Unless there are extenuating circumstances, reimbursement will not be made for expenses more than nine (9) months old. Expense reimbursements must be submitted in the fiscal year the expense occurs, but no later than the annual cut-off date published by OSU each fiscal year end. Accrued expenses posted by OSU and subsequently posted to ARF through the FA Index Reimbursement System will be paid at fiscal year-end.

*Aggregation of Expenses:* If possible, individual reimbursement expenses should be

aggregated until total expenses exceed \$50. If an individual knows that no additional expenses will be incurred in the coming months, then reimbursement can be obtained for a lesser amount.

### **Article 7: Gifts, Mementos, Flowers and Tokens of Appreciation**

All expenditures for gifts (including gift cards), mementos, flowers and tokens of appreciation must be given within the principle of furthering the mission and purpose of OSU or ARF, and must be given in the name of OSU or ARF and be appropriate to the occasion. Such items are not to be given as a routine or reciprocal matter that would be construed as conveying a personal benefit. Amounts over and above the recommended guidelines are reimbursable with written approval of the appropriate unit leader. *All expenses covered by this Article must be paid using gift funds.*

*Flowers:* Flower expenses up to \$75 (the recommended limit) sent in the following instances can be paid: death, hospitalization, or major illness of a current employee or an immediate family member - spouse, significant other, children, parents, stepparents, or guardian. It is also appropriate to send flowers on behalf of OSU on the death, hospitalization, or major illness of an emeritus faculty, retired staff member, volunteer, donor, or current OSU student. Flowers sent due to a death of an OSU student's immediate family member (parent, step parents, guardian, siblings, or children) are reimbursable with the written approval of the appropriate unit leader.

If specifically requested by the family, ARF funds can be used to provide "donations in lieu-of flowers" to charitable or other non-profit organizations. The donation limit is \$100 unless written approval for a greater amount is obtained from the appropriate unit leader.

*OSU-displayed Plaques, Certificates and Mementos:* Plaques, engraving expense, and other awards maintained by OSU, or displayed on OSU property, may be reimbursed through the FA Index Reimbursement System.

*Gifts to Donors and Volunteers:* de minimis (up to \$50 per person) awards, plaques, certificates, gift certificates, and mementos that are presented to donors and volunteers in recognition of service may be reimbursed using unrestricted funds. Amounts in excess of \$50 must be approved in writing by the appropriate unit leader and should follow the dollar guidelines for employee service awards unless there are unique circumstances (extraordinary service by a volunteer or donor over a short period of time).

### **Article 8: Employee Awards**

It is appropriate to expend gift funds for recognizing staff performance so long as the primary purpose is not to confer a personal benefit upon an individual or group. All cash and cash equivalent awards or non-cash awards greater than or equal to \$400 in value must be reimbursed through the FA Index Reimbursement System.

*Current Employee Length of Service Awards:* Awards (plaques, trophies, certificates, gift certificates, etc.) given to current employees in recognition of set periods of service are reimbursable. Awards cannot be given retroactively to employees who are no longer employed by OSU. Amounts over the recommended guidelines are reimbursable with written approval and justification by the appropriate unit leader.

#### Recommended Guidelines

1. Reimbursement of up to \$50 for 5 or 10 years of service to OSU.
2. Reimbursement of up to \$75 for 15 or 20 years of service to OSU.
3. Reimbursement of up to \$100 for 25, 30, or more of service to OSU.

*Current Employee Recognition Awards:* de minimis (up to \$50 per person) plaques, trophies, certificates, gift certificates, etc. can be given as part of unit events honoring top performing faculty and staff (teacher of the year, staff member of the year, above and beyond the call of duty awards, etc.). Holiday recognition and “life event” gifts are not reimbursable. Life events include birthday celebrations, promotions, internal transfer, birth or adoption of a child, or marriage.

*Employee Retirement or Separation from Service Awards:* Awards (plaques, trophies, certificates, gift certificates, etc.) given to current employees who are leaving OSU service or retiring are reimbursable. Awards cannot be given retroactively to employees who are no longer employed by OSU. Amounts over the recommended guidelines are reimbursable with written approval and justification by the appropriate unit leader.

#### Recommended Guidelines:

1. Reimbursement up to \$ 100 for 5 to 14 years of service
2. Reimbursement up to \$ 200 for 15 to 24 years of service
3. Reimbursement up to \$ 300 for 25 to 29 years of service
4. Reimbursement up to \$ 400 for 30 or more years of service

### **Article 9: Unit Functions**

Periodic unit events for employees and/or students to develop esprit de corps, for recognizing employee, work group and/or student performance (i.e. annual awards ceremony and recognition reception; end of season seasonal employee thank you lunch, etc.), retirement, separation from service, and open house events are examples of unit functions whose expenses are reimbursable. Birthday parties, holiday parties, monthly potlucks, or similar social gatherings that do not have a specific unit public relations or business benefit are not expense reimbursable unit functions.

**Example:** Several faculty members meet for dinner and include in the dinner

conversation a discussion about the unit to which they jointly belong. Since the meeting is being held outside of regular business hours and it is not necessary for the meeting to occur in a social setting, the purpose of the meeting would be considered primarily social.

**Example:** Several faculty members meet for dinner with a visitor who has been invited to interact with their unit in some fashion – guest lectures, seminars, research collaboration establishment, etc. While in an outside of regular business hours situation, hosting the visitor is a business function.

**Example:** Department holds a noon potluck once a month for all employees that wish to attend/participate. No formal business is done. The purpose of the event is to afford attendees an opportunity to socialize. Costs associated with the event are not reimbursable.

**Example:** A unit holds its annual department picnic for employees, students, retirees, and donors. Family member are invited as well. As this is a public relations/donor relations event as well as a unit esprit de corps function, expenses are reimbursable.

**Example:** College hosts its annual employee and student awards reception. Employees, students, family members, and friends of the college (retirees, donors, award sponsors) are invited. The college plans to have heavy appetizers and refreshments catered along with a no-host bar. Expenses are reimbursable.

**Example:** A unit provides refreshments for the break room once each week. As there is no specific business purpose associated with this activity, expenses are not reimbursable.

**Example:** A unit holds a weekly meeting of faculty and staff to coordinate work activities. As there is a specific business purpose for this event, expenses for any refreshments provided are reimbursable.

In all cases, the expenses must be commensurate to the occasion and limit the appearance of conveying a personal benefit. Expenses commensurate to the occasion means that expenses for an event should be limited to 100% of the current meal per-diem rate. Higher rates require unit leader justification and approval.

Restaurant meals are not recommended for staff functions as it may give the appearance of conferring a personal benefit upon an individual or group. The Foundation will reimburse expenses for restaurant functions (employee expenses only) with written justification and approval from the appropriate unit leader.

In the case of a reception banquet, the Foundation will honor requests to pay for the meal of honorees and their significant other. All other participants are expected to pay for their own



meals. A group can take up a collection to defer a portion of the expense of a reception, but the funds shall be managed privately and the money not sent to the Foundation. Any other special occasions should be pre-authorized for payment through the Foundation.

Retirement receptions (one per retiree) are reimbursable using unrestricted funds up to \$1,000 for one retirement event for currently employed OSU faculty or staff. The event must occur within 6 months of actual retirement date. Amounts over and above the recommended guidelines are reimbursable with written justification and approval of the appropriate unit leader.

Separation from service events (one event per employee and event cannot be in addition to a retirement reception) recognizing classified or unclassified employees leaving the University are reimbursable up to \$250 through the Foundation using unrestricted funds. Events recognizing student employees, terminated employees, or employees with less than one year of service are not reimbursable. Amounts outside the recommended guidelines are reimbursable with written justification and approval by the appropriate unit leader.

Expenses for remembrance, memorial, or celebration of life receptions (for deceased employees or emeritus faculty/staff or current students) are reimbursable if the event serves as a qualified public relations function (is attended by more than faculty, staff, family and immediate friends of the deceased). Expenses should be limited to light refreshments (hot beverages, soft drinks, cake, cookies, fruit or vegetable trays, etc.) and facility use fees. It is also permissible to honor deceased donors when it is deemed OSU public relations.

If a local community recognition event/banquet is directly associated with an OSU business purpose (annual extension meeting, farm fair, volunteer award event, etc.) and the unit leader deems it of public/donor relations benefit for faculty and staff to attend the event and asks them to do so, then base expenses related to attending the event are reimbursable. Personal choice expenses (purchase of door prize tickets, silent auction purchases, alcoholic beverage purchases, etc.) are not.

#### **Article 10: In-Office and Other Treats**

Treats for general consumption by staff, students, visitors, or donors that are not purchased for a staff event or occasion as referenced above are not a reimbursable expense. These expenses include items such as the office candy bowl, popcorn, coffee, bottled water (unless warranted by limits on the drinkability of unit water supply), soda, donuts, etc.

The expense for candy, or similar valued token items, that is passed out at formal, once-a-year public relations, donor, or recruiting events is reimbursable (for example, candy thrown from an OSU float in local parade).

#### **Article 11: Cards**

Expense for the purchase and mailing of cards sent for public relations, donor recognition, or fundraising are reimbursable expenses. Employee birthday, anniversary, holiday etc. cards are not reimbursable.

### **Article 12: Newsletters and Publications**

Public relations publications (directed to a public audience or primarily non-University audience) and fundraising brochures may be reimbursed through the Foundation as a direct reimbursement.

Research publication fees, journal page reprint fees, or other University publications for which the primary audience is research, faculty, staff, or students is payable through the University. Reimbursement should generally be sought through the FA Index Reimbursement System.

### **Article 13: Employee Travel**

Airline tickets are reimbursable at City Pair Fare (or less) for eligible OSU employees and at coach rates for other employees. Any additional cost of layovers taken for personal reasons is the responsibility of the traveler.

Travel purchased in advance is not reimbursable prior to completion of the trip except for tickets purchased through a contract travel agency that bills the University or Foundation directly. Employees that purchase travel tickets on-line are responsible for any fees or interest charges incurred prior to the trip being completed and the reimbursement request is completed.

Personal upgrades on airlines or car rentals are the responsibility of the traveler and are not reimbursable.

Change ticket fees: The traveler is responsible for any fees associated with changing or cancelling an airline ticket unless the change or cancellation is out of their control or required for a valid OSU or ARF business purpose. Changes made for personal preference are not reimbursable.

Hotel cancellation fees: It is the responsibility of the employee to cancel hotel reservations in accordance to the lodging establishment's cancellation policy. The traveler is responsible for any fees associated with changing or cancelling a hotel reservation unless the change or cancellation is out of their control or required for a valid OSU or ARF business purpose. Changes made for personal preference are not reimbursable.

### **Article 14: Employee Lodging and Meals**

“Per diem” shall mean OSU per diem rates. “Necessary and Authorized” shall mean an ordinary and necessary business expense incurred in the conduct of the University’s mission

and approved by an appropriate unit administrator. Expenses incurred for employee meals and lodging while conducting OSU business are reimbursed through the FA Index Reimbursement System.

Reimbursement for lodging expenses in excess of actual OSU reimbursement is typically not allowed, except in cases where:

- There is not lodging available at per diem rates within reasonable vicinity to the business being conducted
- Documented safety reasons
- When the University business being conducted requires payment of lodging rates above per diem (i.e. housing set by conference planners, recruiting trips, etc.)

Employee meals may be reimbursable when part of business travel, an official function, or work meeting. Employee meals are reimbursable at OSU per diem rates, inclusive of the meal, non-alcoholic beverage and a gratuity of twenty (20) percent (exclude sales tax from gratuity calculation).

Catered meals/box lunches (up to OSU meal per diem) for employee meetings are reimbursable for work-related meetings where it is impracticable to break for lunch due to location, or when the meeting agenda requires a working lunch.

Employee meals for a one-day trip (6:00 am – 6:00 pm) away from the primary work location are not reimbursable.

### **Article 15: Expenses for Spouses and Extended Family Members**

*Meals and Entertainment:* An individual can obtain reimbursement for the cost of meals or entertainment of their spouse or the spouse of a guest if it is incurred in the conduct of University business and is reasonable for the occasion. No reimbursement will be paid if the expense is primarily personal or social.

**Example:** You must entertain a donor or visiting faculty member. This cost is an ordinary and necessary business expense and is allowed under the entertainment rules. The guest's spouse joins you because it is impractical to entertain the guest without the spouse. You may deduct the cost of entertaining the guest's spouse as an ordinary and necessary business expense. Additionally, if your spouse joins the party because the guest's spouse is present, the cost of the entertainment for your spouse is also an ordinary and necessary business expense.

*Travel Expenses:* Travel expenses for spouses are not reimbursable unless the spouse has been asked to represent the University in an official or representative capacity or to be part of an official University delegation, or other contractual agreements. The expenses of children

and extended family members are rarely an appropriate reimbursable expense (e.g. may be justified when recruiting senior faculty who must move their families over great distances).

*Lodging Expenses:* Lodging expenses for spouses or extended family members are not reimbursable unless the person has been asked to represent the University in an official or representative capacity or to be part of an official University delegation, or other contractual agreements. Additional lodging costs above the base room charge that are for spouses (other than mentioned above) or extended family members are not reimbursable. (i.e. additional rollaway bed or sofa pullout charges, cribs, personal entertainment charges, mini bar fees, etc.).

### **Article 16: Hosted Meals**

Expense for hosted meals (public relations, fundraising, and recruitments) as part of conducting OSU or ARF business are fully reimbursable. Hosted meals related to OSU recruitment or invited guests should be paid by OSU and be reimbursed through the FA Index Reimbursement System.

In those cases where a portion of an OSU hosted meal expense is not an allowed expense from state funds (typically alcohol is not allowed) the hosting expense may be paid as a Direct Reimbursement through the Foundation with proper documentation (i.e. itemized receipts and statement of business purpose).

### **Article 17: Alcohol**

Reimbursement for alcohol served as part of an OSU hosting, public relations, fundraising, or other approved OSU business activity is allowable. Pre-approval for the following expenditures is required, as follows:

- Reimbursement for wine or alcohol purchased in bulk for use at approved hosting events, which is stored at a private residence must be approved by the appropriate unit leader.
- The appropriate unit leader must approve reimbursement of alcohol which is served to students, or purchased for or on behalf of students.

### **Article 18: Gratuities and Tips**

Reimbursement for meal gratuities up to 20% of the total itemized bill is allowable. In some cases, restaurants will automatically charge a gratuity on the bill that exceeds the limit stated above. In this case, if the charge is a documented, standing practice of the restaurant, it is reimbursable.

Gratuities for other services must be commensurate with the service provided but not to

exceed the above limit for paid services e.g. taxi fares).

### **Article 19: Professional Membership Dues and Expenses**

*Professional Membership Dues:* Membership dues as part of a professional subscription to a journal or state or national organization directly related to employment are reimbursable.

*Professional Dues/Fees:* Annual dues or licensure fees to maintain accreditation in professional organizations (state bar, CPA, etc.) maintained as a condition of employment are reimbursable.

*Professional Organization Meetings:* Registration expenses for meetings of a professional organization to which an employee belongs and which promotes the interests of the University are fully reimbursable to the individual with the approval of the appropriate unit leader.

*Civic Organizations and Trade Associations:* Expenses incurred in connection with belonging to civic organizations and trade associations when required as part of employment or which promotes the interests of the University (membership in Chambers of Commerce, Rotary, Kiwanis or similar clubs in smaller communities where OSU has facilities) are reimbursable.

### **Article 20: Department Sponsored Student Meetings – Research Seminars**

Reasonable expenses, associated with periodic department sponsored meetings, where student attendance is encouraged, for food (i.e. snacks, pizza) and refreshments may be a reimbursable expense. The meeting must have a formal publicized agenda and serve an instructional purpose.

### **Article 21: Department Sponsored Graduation Events**

Reasonable expenses associated with department sponsored graduation receptions may be a reimbursable expense.

### **Article 22: Volunteers**

Reasonable expenses to provide meals or refreshments to non-employee volunteers may be a reimbursable expense. The expense must be incurred because the work the volunteer(s) performed required that a regular meal period be missed, or refreshments or light snacks were provided during the voluntary service period.