

## **FP-21; Flowers, Business Meals, and Recognition Events**

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### **I. General**

The following policies and procedures will be applicable to expenditures of University funds for flowers, guest meals, and officially sanctioned functions.

### **II. Flowers**

The University has a courtesy committee which is responsible for arrangement of flowers or cards to be sent on the University's behalf on the following occasions.

1. Hospitalization of ETSU employee flowers
2. Hospitalization of immediate family of ETSU employee card
3. New baby of ETSU employee or wife of ETSU employee - bud vase
4. Death of ETSU employee flowers
5. Death of immediate family member\* of ETSU employee - flowers
6. Death of in-laws or other relative if living in the household of the ETSU employee flowers
7. Death of retiree flowers

\* Son, daughter, mother, father, spouse

All arrangements are made through the Human Resources Office. Employees who are aware of the above circumstances should notify the Human Resources Office so the appropriate arrangements may be made.

The above guidelines are applicable for regular employees only.

Expenditures for flowers other than in accordance with the above guidelines will not be permitted.

### **III. Business Meals**

The university may pay or reimburse properly documented meals when the primary purpose is a business discussion. Business meals generally include at least one non-university employee. However, occasional gatherings of university employees may also be reimbursed as business meals. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.

In addition to an itemized receipt, IRS rules on substantiation of business expenses require documentation of the time, date, place, specific topic of discussion and attendees at the meals.

The documentation requirements apply to all on-campus or off-campus business meals, regardless of payment method. Accordingly, all on-campus dining facilities require this documentation for all meals charged to departmental accounts.

Under no circumstances will alcohol expenditures be reimbursed. The university will deny reimbursement for meal expenses that lack documentation or a clear business purpose.

Gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals.

### **IV. Faculty/Staff Recognition Events**

Institutional funds may be used to purchase food and non-alcoholic beverages for recognition, appreciation and/or retirement events. Expenses for these events must be reasonable.

Recognition gifts and retirement plaques are allowable up to a reasonable value limit per employee/retiree recognized.

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