

BUSINESS EXPENSE POLICY HIGHLIGHTS

FLOWERS/PLANTS (updated 4/1/08)

The purchase of funeral flowers is permitted. The Dean of Student's Office will purchase flowers for the funerals of on campus students. ProfEd is responsible for the purchase of funeral flowers for their students. A supervisor within the individuals department may purchase flowers for funerals of faculty/staff and their spouse, children and benefit eligible partner. An employee reimbursement voucher should be completed and signed by someone administratively senior in order to receive reimbursement. **[BC; ER]**

Flowers/plants may **not** be purchased for individual faculty, staff or students for any reason other than funerals (as outlined above). Flowers/plants also may **not** be purchased for decorations for offices of individuals or for events held at a personal residence.

Flowers/plants may be purchased as part of a development effort. The appropriate development officer and/or Dean must approve these purchases. **[BC; ER]**

Flowers/plants may be purchased for decorations at university events open to the public. Examples include commencement, the all university retirement reception, campus award ceremonies, homecoming, conferences and other special events. **[BC; ER; PO]**

GIFTS (updated 4/1/08)

Gifts (regardless of value) may **not** be purchased for students, employees or members of their immediate families.

Gifts may be purchased for donors as part of a development activity. These gifts may **not** be provided to employees or students. The appropriate development officer and/or Dean must approve these purchases. **[BC; ER; B]**

It may be appropriate to purchase gifts for visitors to CMU (e.g., international visitors, volunteers, speakers). The cost of any gift must be modest (normally, less than \$50 per individual). **[BC; ER; B; PO]**

Plaques, service awards, departmental apparel or other items that are of a marketing or departmental related nature, are not considered gifts. The intent of the purchase will be audited. **[BC; ER; B; PO]**

MARKETING ITEMS

CMU marketing materials (pens, mugs, etc.) of nominal value (normally, less than \$10) may be purchased under this policy for distribution to potential students, donors, customers, etc. **[BC; ER; B; PO]**

HOLIDAY CARDS AND DECORATIONS

The purchase of holiday cards and decorations must be directly related to development activities. **[BC; ER; B]**

Methods of Purchase (Table) Policy Effective: 10/7/02, Revised: 10/01/2004, 4/9/07, 4/1/08

A	ARAMARK	B	CMU Bookstore
BC	CMU Business Card	ER	Employee Reimbursement
IV	Invoice Voucher	PO	Purchase Order (over \$1,000)
US	University Stores		

Note: A Vice President must provide written approval of all exceptions to the above policies

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BEVERAGES/FOOD ITEMS

Supplies of coffee, water, soda and juice may be purchased and provided to university guests and employees. Food items may **not** be provided to employees on a routine basis. [ER; A; US; BC]

EMPLOYEE ONLY MEALS

The cost of meals, where only CMU employees are present, are generally **not** permitted. In situations where employees from multiple campus units can only meet during a meal period it is permissible to charge the cost of the meal to university funds. Good judgment should be used when expending university funds in this manner. [A; BC; ER]

STAFF/EMPLOYEE APPRECIATION EVENTS (updated 4/1/08)

A department may hold events during the year to show appreciation for employee efforts. The cost of the event should be reasonable (normally, less than \$20 per person). Spouses or benefit eligible partners may be invited to appreciation events. The appropriate Vice President or Dean must approve all employee appreciation events. [BC; ER; A; PO]

DEPARTMENT/STAFF RETREATS (updated 4/1/08)

Beverages/refreshments (coffee, juice, soda, donuts, rolls etc.) for retreats, workshops and staff meetings are permissible. Meals may be provided when appropriate for the time and duration of the event. Spouses or benefit eligible partners expenses are not acceptable at department retreats. Any event held off campus including an overnight stay must have an itinerary and prior approval of the appropriate Vice President or Dean. [BC; ER; A; PO]

EMPLOYEE RETIREMENT EVENTS

Departments may hold a reception for employees retiring or separating from the university (one per employee). Reasonable expenditures, under \$250, are permitted. Events costing in excess of \$250 must have prior approval of the appropriate Vice President. [BC; ER; A; PO]

HOLIDAY EVENTS (updated 4/1/08)

Holiday functions are permitted. The cost of such functions must be reasonable and may **not** be charged against any general fund or grant account (i.e., 1xxxx, 2xxxx, 3xxxx, 6xxxx or 7xxxx). It is permissible to include spouses or benefit eligible partners in these events. [BC; ER; A; PO]

ALCOHOL

The purchase of alcohol is allowed for business meetings, development events and activities funded from ticket sales (Lem Tucker, golf outings, fund raisers). Alcohol may **not** be purchased from any general fund or grant account (i.e., 1xxxx, 2xxxx, 3xxxx, 6xxxx or 7xxxx). [BC (when applicable) ER; PO]

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SPOUSE EXPENDITURES (updated 4/1/08)

Meal expenditures related to spouse (or benefit eligible partner) involvement in development activities, athlete recruitment and employment interviews are permitted when corresponding benefit eligible partner is present. Expenditures for spouse (or benefit eligible partner) travel (meals, airfare, etc.) are **not** permitted. The Vice President for your division must approve exceptions to the spouse travel policy in advance, unless there is no additional cost. **[ER; BC (when applicable)]**

GROUP TRAVEL (added 4/1/08)

In limited circumstances, lodging and business meals (within per diem) for large groups may be charged to one employee's business card. This is only allowable for candidate search committees, set up crews for out of town events put on by University Events, theater/performing groups and Gear Up when traveling with large numbers of young children and chaperones. This does not include business conference travel and requires prior approval from Payroll and Travel Services. **[BC; ER; PO]**

FRIEND/FAMILY HOSPITALITY (added 4/1/08)

When a CMU employee is traveling on university business and chooses to lodge with friends or family instead of at a hotel, it is permissible for that employee to purchase dinner(s) for the host(ess) as long as the cost is less than the cost of the lodging and not more than \$40 per person. **[BC; ER]**

SPONSORSHIPS (added 4/1/08)

As a part of the State of Michigan, governed by the Michigan State Constitution, Central Michigan University is not permitted to give charitable donations to any person or organization. Sponsorships or underwriting are only permissible if given in exchange for consideration (advertising or services) and must be approved by the appropriate Vice President. Due to the difficulty of determining fair market value and the potential public criticism for this type of activity, departments are expected to carefully review these expenditures. **[BC; ER; IV]**

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