

C.2.10.1 (Procedure) Official Functions

Responsible Department: Vice Chancellor for Finance and Administration

Based on Board Policy: [C.2.10](#) - Official Functions

Approved: 8-18-09

Last Amended: 1-26-10

NOTE: This procedure does not address expenses for meals and refreshments related to employee or Board member travel. For employee travel see Policy [C.2.9](#) and Procedure [C.2.9.1](#), and for Board member travel see Policies [B.3.4](#) and [B.3.5](#). In this procedure the positions “Chancellor”, “Vice Chancellor” and “College President” include the position’s designee.

Accounting for Expenses

Activities described in this procedure shall be accounted for under the appropriate expense codes.

Allowable Expenses

With required documentation and upon written approval, appropriate, reasonable expenditures are allowable for the following activities. Because reimbursements to employees may be subject to payroll withholding and other deductions, and added to the employee's W2 form as taxable income, **authorized employees shall charge such expenses directly to the College District (travel card, purchase order, or prepayment by the College District) rather than requesting reimbursement.**

A. Events that require attendance or approval by the Chancellor, a Vice Chancellor, or a College President

1. *Meals and refreshments for meetings with advisory committees, existing or potential business and industry partners, and similar groups or representatives thereof, when College District business is discussed and the Chancellor, a Vice Chancellor, or a college President is present.*

Required Documentation

Approval must be obtained in advance of event using the Event Refreshment Request signed by appropriate college President, Vice Chancellor, or Chancellor (see “Forms”).

The employee who charges the expense to the College District must list the attendees and the business purpose of the event. The final approver of the amount to be charged must verify that the documentation described above and the approved Event Refreshment Request is attached to the request for payment, and submit it to the Finance and Fiscal Services department (attention Accounts Payable) within three business days of the event, or if the expense is prepaid by the College District, attach the information to the requisition or request for payment.

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Rationale

- a. Groups and representatives as listed above volunteer their time to assist the College District with instructional program development, job placement efforts and other advisory activities that help the College District fulfill its mission.
 - b. The information received from these volunteers is crucial to the College District's success. Thus, the value to the College District far exceeds the cost of the meals or refreshments provided.
 - c. Such activities are opportunities to relay to community representatives information about the College District including instructional programs, financial aid options, and special training opportunities that support business and industry and economic development.
2. *Meals or refreshments for legislators and representatives of other institutions, governmental agencies and educational institutions* when College District business is discussed and the Chancellor, a Vice Chancellor, or a college President is present. **Contact Legal Services for guidance before planning or incurring expenses for regulatory agencies.**

Required Documentation

Approval must be obtained in advance of event using the Event Refreshment Request signed by the appropriate college President, Vice Chancellor, or Chancellor (see "*Forms*").

The employee who charges the expense to the College District must list the attendees and the business purpose of the event. The final approver of the amount to be charged must verify that the documentation described above and the approved Event Refreshment Request is attached to the request for payment, and submit it to the Finance and Fiscal Services department (attention Accounts Payable) within three business days of the event, or if the expense is prepaid by the College District, attach the information to the requisition or request for payment.

Rationale

- a. In these times of strong competition for public dollars, it is imperative that the College District communicate its needs and concerns to legislators and representatives of other institutions and governmental agencies.
- b. Regular contact with these individuals can help assure that the College District receives high priority as available resources are allocated.

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- c. The potential financial benefit to the College District far exceeds the cost of meals or refreshments provided.
 - d. A definite need exists for interaction with representatives of other educational institutions. A host of issues warrant discussion including academic issues such as cooperative programs and course and program transfers; and technical issues such as information and lessons learned from computer system implementation and other experiences. Such exchanges enhance the quality of instructional programs, build cooperation among the institutions, and ultimately benefit the students. These benefits far exceed the cost of meals or refreshments.
3. *The cost of meals or refreshments incurred by the Chancellor, a Vice Chancellor, or a college President for meetings with College District Board members, employees, students, invited guests and the public when the purpose of the meeting is to conduct College District business and College District business is discussed.*

Required Documentation

Approval must be obtained in advance of event using the Event Refreshment Request signed by appropriate college President, Vice Chancellor, or Chancellor (see “Forms”).

The employee who charges the expense to the College District must list the attendees and the business purpose of the event. The final approver of the amount to be charged must verify that the documentation described above and the approved Event Refreshment Request is attached to the request for payment, and submit it to the Finance and Fiscal Services department (attention Accounts Payable) within three business days of the event, or if the expense is prepaid by the College District, attach the information to the requisition or request for payment.

Rationale

- a. Board members, public representatives and College District employees spend substantial time at such meetings, often at night and on weekends, in support of the College District mission.
 - b. The result of such meetings is a more effective College District via enhanced community relations including fund raising and other community support.
4. *Sponsorship of College District representatives at public functions (including those sponsored by not-for-profit organizations) by such means as purchase of tickets or payment of entry fees when attendance is*

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required or approved by the Chancellor/designee, a Vice Chancellor/designee, or a college President/designee.

Required Documentation

The employee charging the expense to the College District must submit a statement of how participation in the event benefits the College District, the name of the College District representative, an agenda or notice of the meeting/event, and written approval by the Chancellor, a Vice Chancellor, or a college President of the sponsorship of the event. The final approver of the amount to be charged must verify that the documentation described above is attached to the request for payment, and submit it to the Finance and Fiscal Services department (attention Accounts Payable) within three business days of the event, or if the expense is prepaid by the College District, attach the information to the requisition or request for payment.

Rationale

Community relations activities that promote valuable information exchanges regarding the institution are appropriate. The College District has become so integral a part of its communities that a lack of such interaction and visibility – giving information to and receiving information from the public – would render it less effective in fulfilling its mission.

5. *Financial support for activities under the direct control of other public entities* such as counties, school districts, and other College Districts when approved by the Chancellor, a Vice Chancellor, or a college President.

Required Documentation

The employee charging the expense to the College District must submit a statement of how College District support of the event benefits the College District, an agenda or notice of the meeting/event, and written approval by the Chancellor, a Vice Chancellor, or a college President. The final approver of the amount to be charged must verify that the documentation described above is attached to the request for payment, and submit it to the Finance and Fiscal Services department (attention Accounts Payable) within three business days of the event, or if the expense is prepaid by the College District, attach the information to the requisition or request for payment.

Rationale

- a. The College District has a history of active participation in and support of educational activities sponsored by other public entities.

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- b. Its role as a College District dictates that it continues such involvement, which mutually benefits both the community and the College District.
- c. Benefits derived from support for such educational activities as community-wide celebrations, academic contests, conferences and publications far exceed the cost to the College District.
- d. Such involvement helps the College District fulfill its mission by increasing awareness of the College District, enhancing its image and providing opportunities for valuable exchange of information and ideas to increase College District success.

B. Other Allowable Expenses

1. *Expenses (travel/lodging/meals) of visiting officials, consultants, and speakers* brought to the College District to render services. These expenses, if not included in a contract for services of the official, consultant, or speaker, shall not be construed as being part of the contract. Expenditures may include the cost of meals for College District employees closely connected with the activity.

Required Documentation

The employee who charges the expenses to the College District must submit the name of the official, consultant or speaker; the business purpose of the visit; and notice of the meetings/events related to the visit. The final approver of the amount to be charged must verify that the documentation described above is attached to the request for payment, and submit it to the Finance and Fiscal Services department (attention Accounts Payable) within three business days of the event, or if the expense is prepaid by the College District, attach the information to the requisition or request for payment.

Rationale

- a. Valuable information on how better to render services to fulfill the College District's mission is garnered from such visitors as representatives of accrediting agencies, speakers for activities such as College District's mission.
 - b. Expenses incurred for such activities are appropriate, whether or not required by written contract, and benefits received far exceed amounts spent.
2. *Recognition activities and purchase of awards to recognize retirement, authorized service or meritorious performance by employees, students,*

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and Board members, either individually or collectively, and benevolence activities such as sending flowers for employees, Board members or their families on such occasions as birth, death, or serious illness. Gifts and other employee recognition items must be awarded in recognition of the employee's retirement, or on the basis of employee performance. Retirement recognition activities shall be administered by the Human Resources department on an annual basis for all employees who have retired since the previous retirement recognition activity.

Required Documentation

The employee who charges the expense to the College District must submit the purpose of the activity or expense including applicable employee or Board member names. The final approver of the amount to be charged must verify that the documentation described above is attached to the request for payment, and submit it to the Finance and Fiscal Services department (attention Accounts Payable) within three business days of charging the expense, or if the expense is prepaid by the College District, attach the information to the requisition or request for payment.

Rationale

In both the public and private sectors, good management dictates benevolence activities as described above, and recognition of meritorious performance. Such activities enhance productivity by contributing to morale.

3. *Meals and refreshments for professional development activities.* Professional development activities sponsored by the College District for employees traditionally are presented in day-long sessions that include breaks for light refreshments and an employee luncheon.

Required Documentation

Approval must be obtained in advance of event using the Event Refreshment Request signed by appropriate college President, Vice Chancellor, or Chancellor (see "*Forms*").

The employee charging the expense to the College District must submit an agenda or notice of the meeting/event. The final approver of the amount to be charged must verify that the documentation described above and the approved Event Refreshment Request is attached to the request for payment, and submit it to the Finance and Fiscal Services department (attention Accounts Payable) within three business days of the event, or if the expense is prepaid by the College District, attach the information to the requisition or request for payment.

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Rationale

Professional development activities result in more effective employees and, therefore, a more effective College District.

4. *Memberships in professional and not-for-profit organizations* when such memberships are in the name of the College District or the individual as an employee of the College District and if such memberships will result in monetary advantage to the College District through discounts and other member services, or knowledge and information that could reasonably be expected to enhance the College District.

Required Documentation

The employee charging the expense to the College District must submit a description of the organization and a list of membership benefits (literature or other information from the organization). The final approver of the amount to be charged must verify that the documentation described above is attached to the request for payment.

Rationale

- a. Payment is appropriate for memberships in professional organizations where the College District employee is clearly representing the College District.
 - b. Employee professional memberships often provide substantial discounts to the College District for training and continuing professional education, not only for the member but for other employees through group training and development.
 - c. Knowledge and information given and received through participation in such organizations keeps the participating employees and, therefore, the College District abreast of professional and community development and assists the College District in fulfilling its mission. This is of far greater value to the College District than the cost of membership.
5. *Meals provided to College District students during College District sponsored events* involving overnight or non-overnight travel. This includes on-campus, off-campus, and day-trip events.

Required Documentation

College District sponsored student activities are not automatically eligible for meal provision. The group sponsor (group sponsor must always be an employee) charging the expense to the College District on behalf of College District students must submit an agenda including a description

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and timeline for the planned activity and the rationale for providing the meal(s) to the students.

For non-overnight student events, the group sponsor must obtain pre-approval using the Student Event Approval Form (see “Forms”).

For overnight student travel, the group sponsor must obtain pre-approval to travel using the Student Travel Authorization Form (see “Forms”)

- a. This section applies to meals only. All other expenses and reimbursement procedures related to student travel (airfare, lodging, vehicle rental, parking, etc.) for both students and employees shall be in accordance with the Employee Travel Expense Reimbursement procedure ([C.2.9.1](#)).
- b. Employees accompanying students on non-overnight student events will be reimbursed for meals as outlined below.
- c. Employees accompanying students on overnight student events will be reimbursed per the Employee Travel Procedure.
- d. Travel advances may be requested for 100% of student meals and other expenses related to a fully processed Student Event Approval Form.
- e. For purposes of this section, meals will be reimbursed up to the Government Services Administration (GSA) Meal & Incidental Expenses (M&IE) per diem amount for the Continental United States (CONUS). This rate is currently set at \$39 and will be updated in concurrence with the GSA.
- f. For single meals incurred without overnight travel, the \$39 meal per diem amount is broken down as follows:

| | |
|-----------|-------------|
| Breakfast | \$8 |
| Lunch | \$12 |
| Dinner | <u>\$19</u> |
| Total | \$39 |

- g. Meals may be reimbursed using actual cost (up to CONUS per diem amount) or using flat per diem amount without receipts. One method must be used for the entire student event.
- h. For non-overnight travel, the group sponsor (employee) must indicate which meal(s) (breakfast, lunch, dinner) are being requested.
- i. For overnight travel, meals for the departure and return date will be reimbursed at 50% of the applicable per diem amount.

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- j. The group sponsor traveling with students must complete the Student Per Diem Acknowledgement Form (see “*Forms*”) for meal allowances. The form is used as a roster to indicate students traveling together with a group sponsor, and as a receipt for meal allowances provided to each student. The student’s signature, amount, and date certify that he/she received the stated amount for purpose of purchasing meals.

Rationale

Providing meals for College District students engaged in College District sponsored activities can in some cases be an integral part of the activity.

Forms

All forms related to this procedure are available on the Alamo Colleges website at <http://www.alamo.edu/district/fiscal-services/> - click "Forms."

Prohibited Expenses

Expenses are prohibited for:

1. Alcoholic beverages, unless allowed pursuant to Policy [D.4.7](#).
2. Political contributions.
3. Payments (or contributions) for which the College District does not receive comparable value (Texas Constitution Article III Section 52), except for contributions to the Texas Adjutant General's Office or the Texas National Guard.
4. Personal expenses.
5. Personal gifts, except as provided in Section B.2 of this procedure.
6. With the exception of official Student Life activities funded by the Student Services Fee, activities whose primary purpose is entertainment (including but not limited to parties, athletic events, plays and concerts) regardless of whether College District business is discussed or conducted.
7. Activities which have been or are eligible for payment or reimbursement under another College District policy or procedure, or from an external source.
8. Requests not adequately documented or approved as required by this procedure.

Exceptions

Exceptions to this procedure must be approved in writing by the Chancellor.