Policy Number/Title: 8.1.05 Host Expenditures
Effective Since: 05/06/2026
Last Revision Approved: 08/14/2026
Responsible Official: Vice President for Finance and Business Affairs

1. Scope:

This policy applies to the appropriate use of Winthrop University ("University") funds for the purchase of meals, refreshments (including snacks and non-alcoholic beverages), gifts and/or tokens of appreciation (**Host Expenditures**) in conjunction with University events, meetings or other functions and activities.

2. Definitions:

- **Host Expenditure** means any expense for meals, refreshments (including snacks and non-alcoholic beverages), gifts and/or tokens of appreciation provided in the conduct of necessary business activities. Host Expenditures also include expenses related to decorations and entertainment at University-wide functions and events.
- **Goodwill** refers to positive perception of the University's programs. It does not refer to feelings generated through personal purchases for employees such as parties, showers, or sympathy gifts.
- **Essential Hosting** includes employee recruitment, student recruitment, student activities, and University-wide events, such as Convocation, Homecoming, and Commencement. It also includes food supplied for academic programs such as Nutritional Sciences.
- **External Events** means that the majority of attendees are not University employees.
- **Foundation Reimbursement Funds** refer to funds received by the Foundation that are unrestricted or are restricted for the purpose of the activities described in this policy. These will be expended to fulfill the purpose for which the gift income was levied.
- **Exempt Funds** refers funds which include "x" in the code.
- **Revenue Funds** refer to funds received from participant-funded events.
- **Internal Events** means the majority of attendees are University employees. These include performance-related recognition events and award ceremonies, such as retirement or awards for innovation, or University-wide events.
- **Internal Meetings** relate to business meetings or formalized employee trainings, supported by an **Agenda**, that runs through normal mealtimes or break times and the expense is required for **Continuity** of the meeting or formalized training.
- **Agenda** refers to a published, itemized time schedule of topics and objectives that are to be covered over the course of the meeting.
- **Continuity** refers to a business or training meeting that is a minimum of three hours where sustenance is provided so that the meeting objectives can be continued to be met over the course of a normal meal or break time.

3. Policy:

Host Expenditures must be reasonable and must provide a benefit to the University through the establishment of **Goodwill**, promotion of programs, cultivation of donors, or creation of opportunities in which the mission of the University is advanced.

Use of Funds for Host Expenditures:

Essential Hosting
• **Education & General "E&G" (fund 111020)** • **Foundation Reimbursement Funds**
Participant-funded Events
• **Revenue Funds** • **Foundation Reimbursement Funds**
Other External Events
• **Revenue Funds** • **Exempt Funds** • **Foundation Reimbursement Funds**
Internal Events and Internal Meetings
• **Exempt Funds** • **Foundation Reimbursement Funds**

4. Procedures:

<u>Functions associated with **Host Expenditures** must be authorized in advance of incurring **Host Expenditures** through the use of the Host Authorization Form which is approved as follows:</u>

- **External** events, **internal events** and **internal meetings** are approved at Dean / AVP level or above.
- University-wide functions or events are approved only by the President

Each purchase requisition for a **Host Expenditure** must be supported by an approved Host Authorization Form.

Host Expenditures should be documented in accordance with Internal Revenue Service guidelines for an accountable plan, including adequate expense substantiation. This includes, but is not limited to, amount, date, time, place, business purpose, and business relationship of those attending the function. In the case of large gatherings or ten (10) or more individuals, identification of groups of people invited may be satisfactory. All receipts submitted for payment must clearly indicate the vendor, date of purchase and detailed descriptions of the items procured.

For any cash award of any amount, appropriate IRS forms must be completed for tax reporting purposes. If the recipient is a non-employee, forms W-9 must be completed at the time of transfer. If the recipient is an employee, Human Resources and Payroll must pre-approve the award.

For non-cash awards that are $100 or above, appropriate IRS forms must be completed for tax reporting purposes. If the recipient is a non-employee, form W-9 must be completed at the time of transfer. If the recipient is an employee, Human Resources and Payroll must pre-approve the award.

Food purchases must comply with the contract terms of the University's food services provider.

Non-Compliance

- Expenses outside of policy guidelines (such as purchases without pre-approval) will not be reimbursed.
- The Finance and Business Affairs office will regularly monitor the use of P-Cards for host-related expenses. Any misuse or non-compliance with the procedures outlined in this policy may result in the suspension of P-Card privileges and the requirement to reimburse unapproved charges.
- Willful violation by employees may result in disciplinary action, which can be referenced in Winthrop's "Progressive Discipline Policy."
- Willful violation by students may result in disciplinary action, which can be referenced in Winthrop's "Student Code of Conduct."
- Willful violation by non-students and non-employees may result in unfavorable action including reduction or cancellation of contract or agreement, refusal to reimburse expenses, demand of return of funds, etc.

5. Resources:

- Internal Host Authorization Form
- South Carolina Consolidated Procurement Code
- South Carolina Statewide Disbursement Regulations
- South Carolina Proviso 117.8
- External Food Services Provider Policy
- Section 8-1-180 of the South Carolina Code of Laws

6. History of Revisions:

05/06/2026	Policy first established
08/14/2026	Links added to resources