

Cheyney University Policy Number FA 2010-4032

Policy on Use of Public Funds

Approved by: Finance and Administration Council
President's Cabinet

History: Issued – 2-17-2009
Revised – 12-05-2013 F&A Council; 02-11-14 President's Cabinet

Related Policies:

Additional References: **Board of Governors Policy 2010-01-A, Expenditures of Public Funds**

A. Purpose:

This policy is to provide clarity and guidelines on the appropriate use of public funds for various expenditures. It will be used by Finance and Administration as it audits purchase orders and claims for payment.

It is important to establish what is meant by public funds. Public funds are those dollars that are spent from normal University departmental accounts (ORGS). These dollars are products of public taxes, student fees and University revenues and as a result must be used with great care. Funds from grants or contracts with the Federal or State Government are considered Public Funds.

B. Scope:

All Cheyney University faculty, staff and student.

C. Definition:

No special definitions.

D. Policy:

As a general rule, public funds may be used for necessary costs involved in carrying out the University's programs. The following will clarify types of expenditures that may be of particular concern.

Flowers or Seasonal Decorations – Normally flowers or seasonal decorations may not be purchased from public funds. There are some exceptions, for example, purchase of flowers for the decoration of the state at commencement or for other major public functions.

Coffee – Coffee itself, coffee makers and coffee services are generally personal expenses and not chargeable to public funds. However, coffee may be purchased from public funds for large events or large meetings involving either guests from outside the campus or a cross section of the campus community.

Microwave ovens and refrigerators – The University does not provide these appliances for normal office settings. Depending on the circumstance, a refrigerator or microwave oven may be purchased for public lunch areas in a large building public lunch area is an area open to all employees.

Alcoholic beverages – Under **NO** circumstance may alcoholic beverages be purchased with public funds.

Holiday Receptions – Public funds may be used for all costs (other than the cost of alcoholic beverages) involved in the President’s official holiday receptions. Public funds may not be used to pay for other Faculty and Staff parties held at either on or off-campus sites.

Food – Food may be purchased to carry out an official University purpose. Normally, meals for University employees are their own personal responsibility. However, in certain limited circumstances, meals may be provided for University staff. Generally, food costs may be reimbursed for official meetings involving outside guests only. The connection with University business must be very carefully drawn on the voucher, and the expenditure must have prior approval of the Dean in the academic areas and in the non-academic areas by a Vice President.

For on-campus luncheon meetings not involving outside guests, food may be purchased with public funds with the prior written approval of the appropriate Vice President. Luncheon meetings in an off-campus restaurant involving only University employees are not reimbursable. If an office is required by the manager to work through the lunch hour, then a lunch may be bought in at departmental expense. Employees who are expected to work closely with students may be reimbursed for their expense involved in attending a formal student dinner. Also, employees who as a part of their official duties must attend community lunches or dinners may be reimbursed for the costs of attending. However, the expense for a spouse or personal guest may not be reimbursed.

Donated Funds – Donated funds must be used in accordance with the expressed wishes of the donor. If the use is not designated, unrestricted donated funds may be used for any purpose that advances University programs. However, donated funds may not be used for political purposes.

It must be emphasized that only those expenses that are absolutely necessary for the public function may be reimbursed.

Any questions concerning this policy should be directed to the Office of the Vice President for Finance and Administration.