

THE COLLEGE OF NEW JERSEY
GUIDELINES FOR ENTERTAINMENT, MEALS AND REFRESHMENTS

I. GENERAL

- A. The college's guidelines are in conformance with New Jersey Department of the Treasury, Circular No: 06-14-OMB (Entertainment, Meals, and Refreshments). The college is subject to audit for compliance with the circular letter.
- B. The college's guidelines apply to grants and other specially funded programs as well as unrestricted monies.
- C. Entertainment, meals and refreshment provided by outside sources are covered by the TCNJ code of ethics.
- D. Meal allowances for extended workday are outlined in the college's travel regulations and conforms with the state's circular letter 06-02-OMB (Travel Regulations).

II. DEFINITIONS

- A. Dignitary - A notable or prominent public figure; a high level official; or one who holds a position of honor. A dignitary, for purposes of this circular letter, is NOT a State employee.
- B. Entertainment - activities, events or functions provided or held for the benefit of students of State institutions, dignitaries, and other "non-State" employees which are paid from public funds.

III. ALLOWABLE EXPENDITURES

- A. Entertainment of students in State institutions, including meals and refreshments and any other expenses directly related to such entertainment.
- B. Entertainment of dignitaries and other "non-State" employees, including meals and refreshments and any other expenses directly related to such entertainment. It is expected that expenditures for this purpose will be minimal and infrequent.
- C. Board, commission, council, organizational, etc. meetings are limited to light meals and refreshments. This would include refreshments for task forces, training sessions and workshops. Definition of light meals & refreshment is available on the Conference and Meeting Services website.
- D. All reasonable costs of commencement and convocation activities at State institutions.
- E. Entertainment expenditures related to State employees are allowable only to the extent that such employees are essential to the conduct of the activity, event or function.

IV. PROHIBITED EXPENDITURES

- A. Receptions or other social functions held for or honoring any employee or group of employees of the State (retirement, awards, appointments, etc.). Alternate arrangements for functions of this kind should be requested through your appropriate cabinet officer.

- B. Meals or refreshments to be served to participants (other than students) or guests at any athletic event or other games or contests.
- C. Expenses for alcoholic beverages, alcohol permits or bartenders.

V. DOCUMENTATION REQUIRED

- A. A description of the entertainment activity, event or function.
- B. The purpose/justification of the entertainment, expressed in terms of the goal(s) or objective(s) of the program under which the entertainment is being conducted.
- C. The make-up of the group participating in the entertainment.
- D. The names and titles of any State employees included in the group.