



Lake Superior College

Special Expense Request

Definition

Special expenses are extraordinary expenses incurred in connection with work-related responsibilities or official functions not generally supported with public funds of the Minnesota State Colleges and Universities or assigned duties of system employees, which are not reimbursable through the regular expense regulations. Provisions for special expenses are also found in applicable collective bargaining agreements or compensation plans.

Authorization/Approval of Special Expenses

The president delegates her authority to approve/disapprove special expense requests to a college employee(s) through the delegation of authority to all college administrators.

Except in emergency situations, approval is required before special expense is incurred and before commitments involving special expenses are made.

Employees must obtain approval of special expenses before incurring such expenses or the payment will be denied. Requests received after the event or too late to provide a proper review must include an explanation of why the request was not provided in a timely manner. Payments to reimburse or advance special expenses may be made only if the approved request to incur special expenses is attached to the Employee Expense Report.

Expenses Covered

The following expenses are covered where the benefits of the employee's attendance or participation will accrue primarily to the state:

1. Full cost of a meal when it is part of the structured agenda of a conference, workshop, seminar, or meeting which the president or her designee has authorized the employee to attend, whether or not the employee is in travel status.
2. Meals and related expenses, or non-alcoholic refreshments and food served when conducting business with citizens; members of boards, commissions, task forces, or workgroups; foreign, federal, state, or local governmental officials and/or employees.
3. Registration and tuition fees for conferences, seminars, workshops, or education courses. Education courses provided through a tuition waiver are not special expenses. Prior approval is required only if the cost exceeds \$1,000 per participant.
4. Non-alcoholic refreshments and food for college sponsored meetings, receptions for speakers, performers, and commencements; conferences; workshops; and other similar college sponsored meetings or activities that have predominantly non-state employees.
5. Non-alcoholic refreshments, food and other conference costs for college sponsored events where registration fees are charged and the majority of the participants are non-state employees.
6. Non-alcoholic refreshments and food for meetings that consist primarily of state employees when the non-alcoholic refreshments and food are an integral part of the event and are necessary to sustain the flow of the meeting and to retain captive audience and meet one of the following criteria:
 - a.) a meeting with participants from many geographical locations where the majority of the participants are in travel status
 - b.) a department-wide or division-wide annual/quarterly/semester staff meeting for all employees
 - c.) a department or division senior management planning or organizational meeting
 - d.) a department, division, or college-wide meeting regarding a topic(s) with department, division, or college-wide impact

- e.) a structured training session, available to employees generally and conducted by persons outside the Minnesota State Colleges and University System, provided it has been approved by the college.
- 7. Lodging if an employee is not in travel status:
 - a.) when weather conditions or other unforeseen occurrences warrant lodging;
 - b.) when the president authorized overnight participation in an approved event. Authorization should be based on the benefit of such participation to the Minnesota State Colleges and Universities.
- 8. Expense reimbursement for lodging, travel, and meals for one attendant for an employee with a disability that requires daily assistance in performing various personal tasks or who has special mobility needs.
- 9. Expenses as follow for individual employee and board member awards and system, board, college, and university recognition events:
 - a.) Awards for individual or group achievements, which are limited to non-cash/non-negotiable items of nominal value as, provided for under IRS guidelines. Items of nominal are those that have no market or retail value such as promotional or advertising items.
 - b.) Up to 100% food and non-alcoholic refreshment reimbursement for employees being recognized at annual employee recognition events. Reimbursement for alcoholic beverages is prohibited.

Expenses Not Covered

- 1. Refreshments or meals for routine staff meetings.
- 2. Private club memberships.
- 3. Alcoholic beverages.
- 4. Entertainment.
- 5. Employee parties (including holiday parties).

Process

- 1. Determine whether or not an expense is appropriate to pay as a special expense.
- 2. Prepare the special expense approval form.
- 3. Authorizes employees must sign invoice and submit it to the Business Office for payment.

