

 <p>Category: Financial</p> <p>Policy applicable for: Faculty/Staff</p>	<p><i>Policy Title:</i> Entertainment Expenses</p> <p>Effective Date: 05/01/2009</p> <p>Prior Effective Date: 02/01/2008</p> <p>Enabling Act(s):</p>	<p><i>Policy Number:</i> 2.1.3</p> <p>Policy Owner: Sr. VP for Administration and Finance</p> <p>Responsible Office(s): Accounts Payable Purchasing</p>
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Background

Entertainment is the arrangement of activities, events, or meals for the promotion and advancement of the university's mission. While the breadth of the university's mission may occasionally require entertainment needs, such expenditures must be reasonable and must be managed in a fiscally responsible manner. This policy addresses circumstances under which the university may pay for such expenses.

Policy

The university may pay for or reimburse expenditures relating to entertainment when the purpose is fundraising, promotion of the university, or entertainment for guests of the university by designated university officials. For purposes of this policy, "designated university officials" include deans, vice presidents, development officers, senior administrators, and other employees who have been asked to serve in a host capacity.

Examples of entertainment include expenditures associated with performances, shows, hospitality, food, beverages, flowers, mementos and other miscellaneous expenses. Meal and entertainment expenses in excess of \$75 per person per event or with a total estimated cost in excess of \$5,000 must be pre-approved by a senior vice president, vice president, dean or their designee.

Entertainment expenditures must be reasonable, fiscally prudent, appropriate to the occasion and consistent with the university's mission. Original itemized receipts are required for payment or reimbursement.

See also Meal Expenses Policy and Alcohol Purchases Policy. Alcohol purchases are not permitted on a Purchasing Card.

Entertainment Expenditures on Sponsored Projects

Entertainment expenditures are not allowable on sponsored projects, unless specifically proposed and approved as part of the grant or contract.

Procedure

Recommended UC Flex GL Accounts	530401
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	<i>(Refreshments & Meals)</i> 530407 <i>(Alcohol (Approved Purchases))</i> 530405 (Entertainment)
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Organizational units may institute policies more, but not less, restrictive than this policy (2.1.3) if desired.

Related links:

- [Alcohol Purchases Policy](#)
- [Meal Expenses Policy](#)
- [University Mission Statement](#)
- [Variant Expense Rate Table](#)

Phone Contacts:

Accounts Payable	556-6746
Government Cost Compliance	556-4816
Purchasing	556-6742
Unit Business Administrator	