

## UT Health Science Center: FI0715-H Entertainment – Fiscal Procedure

No./Title: F715 – Entertainment	Resp. Office: FINANCE	Effective Date: 07/01/2016
Category: Accounting	Last Review: 04/21/2022	Next Review: 04/20/2024
Contact: Jonathan Lawshe, Director Procurement Services	☎ 901.448.2325	✉ jlawshe@uthsc.edu
Forms:		
Related Policies: <a href="#">FI0715 Entertainment</a> <a href="#">FI0720 Retirement Receptions</a> <a href="#">F720 Retirement Receptions - HSC Procedure</a>		

### PURPOSE

University Fiscal Policy FI0715 **Entertainment** sets forth policies and procedures on the payment and reimbursement of entertainment expenses when “...the entertainment is appropriate in the conduct of official University business”. See also University Fiscal Policy FI0720 and HSC Fiscal Procedure F720 **Retirement Receptions**. These policies should be used as the official reference with respect to entertainment except for the items noted below as specific to the Health Science Center (HSC).

### GENERAL

At the Health Science Center, information regarding facilities which may not meet nondiscriminatory practices as outlined in University Fiscal Policy may be obtained by contacting the Chief Business Officer.

At the Health Science Center, it is expected that reimbursable entertainment will involve a guest, except in the case of acceptable University meetings involving food service or retirement receptions.

### PAYMENT and/or REIMBURSEMENT

The campus guidelines set forth herein apply to all funds expended within the fiscal structure of the Health Science Center. Expenses for entertainment or similar social functions may not be charged to federally funded grants or contracts. It is preferred that social functions be paid from non-state sources when available.

The department head may approve entertainment expenses less than \$1,000 per event. Invoices for such entertainment are processed through IRIS. Any entertainment expense(s) of \$1,000 or more must also be approved by the Chief Business Officer.

#### Expenses Billed directly to the University

The department must maintain the paper copy of invoices and supporting documentation for six years. (See also Fiscal Policy FI0120 and HSC Procedure F120 Records Management.)

If the entertainment vendor requires a signed contract, it should be processed through the Business Contracts Office prior to the event. For entertainment expenses that will exceed \$10,000.00 not processed on a contract, a purchase requisition must be entered in IRIS for issuance of a purchase order prior to the event. Competitive bids or an approved Justification for Non-Competitive Purchases and Contracts form will be required to process an entertainment contract or purchase requisition with a value greater than \$10,000.00. Departments should contact Purchasing Services for guidance concerning solicitation of bids.

Expenses billed directly to the employee

Requirements for processing entertainment expenses exceeding \$10,000 also apply in situations where the expenses are billed directly to the employee.

At the HSC entertainment expenses incurred at the official work station are reimbursable from the Cashiers Office's petty cash funds or through normal disbursement procedures. ***Tipping for entertainment cannot exceed 20% of the reimbursable part of the receipt.*** If the cost per person should exceed \$100.00, CBO approval is required.

At the HSC, the request for reimbursement of entertainment expenses less than \$50.00 may be submitted on a short form petty cash voucher (T-4) to the cashiers' office and requires the approval of the department head. Reimbursement of more than \$50.00 must be submitted through IRIS (Miscellaneous Reimbursement Form (T-44).

At the HSC, a request for reimbursement of entertainment expenses in excess of \$1000.00 must be submitted through IRIS and requires the approval of the department head and the campus Chief Business Officer.

Entertainment expenses incurred while on official travel status will be entitled to receive reimbursement for the entertainment expenses plus other allowable expenses as set forth in Fiscal Policy FI0715 ***Entertainment***, and are filed on a travel reimbursement form.