

Institute for Public Service Procedure: FI0715-IPS	
Entertainment	
Version:0001	Effective Date: 06/10/2025

Objective

This procedure states the Institute for Public Service's thresholds for prior approval under the System Fiscal Policy FI0715—Entertainment.

Scope

This procedure applies to all Institute for Public Service employees.

Procedure

Entertainment Events are hospitality events that IPS hosts for individuals and groups who are not University employees. Such transactions include, without limitation events related to: donors; interviewee/job candidates; speakers/performers; volunteers; the purpose of providing awards; and recruiting students. (these do not include our training classes provided to our customers, which are not governed by this procedure.)

- I. Per-event threshold:
 - A. Agency Directors may approve expenses for Entertainment Events up to \$9,999.99 per function/event.
 - B. Entertainment Events valued at \$10,000 or more fall under FI0405—Procurement and FI0420—Contracts.
 - C. Departments must comply with FI0405—Procurement and FI0420—Contracts at all times, even for events under \$10,000.
- II. Per-person threshold:
 - A. Regardless of the per-event cost, Agency Directors may approve for Entertainment Events that will cost up to \$99.99 per person.
 - B. If an Entertainment Event will cost \$100.00 or more per person, the department must obtain approval from the IPS Vice President or Chief Business Officer before scheduling the Entertainment Event.
- III. Nature of thresholds:
 - A. The approval thresholds are based on the total anticipated cost of the event and not the cost of each expenditure, if the event will incur multiple expenditures.
- IV. Alcoholic Beverages:

- A. Alcoholic beverages may be purchased only on gift accounts and where the gift fund agreement, if applicable, does not prohibit the purchase of alcohol.
 - B. No federal, state, or local appropriations, tuition, or student fees may be used to pay for alcoholic beverages (TCA § 49-7-3003).
 - C. No sponsored project funds may be used to purchase alcoholic beverages, unless specifically allowed by the award document; or explicitly approved in writing by the sponsor.
- V. Unallowable Transactions on University funds, including restricted gift funds:
 - A. Charging partial cost of the events to different accounts to keep the total amount or amount per person under the respective thresholds of \$10,000 per event and \$100 per person.

Penalties/Disciplinary Action for Non-Compliance

Violations of this procedure might result in adverse human resources consequences. -

Responsible Official & Additional Contacts

Subject Matter	Office Name	Telephone Number	Email/Web Address
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