

ENTERTAINMENT

The University may pay or reimburse expenditures relating to entertainment when the purpose is:

1. Fundraising
2. Promotion of the University
3. Entertainment for guests of the University by designated University officials
 - For purposes of this policy, “designated University officials” includes deans, vice presidents, development officers, senior administrators and other employees who have been specifically asked to serve in a host capacity
4. Cultivating a donor/prospect or engaging alumni

Examples of entertainment expenditures include food, beverages, admission charges, flowers, and other miscellaneous expenses. These expenses must be reasonable, prudent, appropriate to the occasion, and consistent with the University’s mission.

Entertainment expenses should not exceed \$75 per person (including all expenses). The cost should be appropriate for the type of meal or event, and this limit applies to all venues including restaurant expenses and entertainment at private residences.

Based on state guidance, gratuities should not exceed 15% of the bill subtotal before tax. In some cases, tips on meals may exceed 15% where there is an automatic gratuity charged by the venue.

BUSINESS MEAL EXPENSES FOR SPOUSES, PARTNERS AND FAMILY

In order to avoid even the appearance of impropriety, business meals for spouses, partners, and other family members of employees are generally not allowed. A spouse, partner or family member’s meal may be allowed if he or she has a significant role in the success of the event and constitutes a bona-fide business purpose. The presence of the spouse, partner or family member must be essential, and not just beneficial, to the employee’s ability to carry out a business purpose for the University.

Examples of scenarios in which an employee spouse, partner or family member could be serving a University business purpose:

1. Spouse or partner of a dean when meeting alumni or engaging in fund-raising events
2. The spouse, partner or family member of an employee hosting a visiting lecturer who travels to the University to make a presentation at which the visiting lecturer’s spouse is present
3. A meal associated with recruitment of a prospective faculty or staff member whose spouse or partner is in attendance
4. A University function held at the employee’s home when the spouse or partner participates as a host

The expenditure should include documentation (e.g. an event or meeting agenda, letter of invitation requesting the presence of spouses or domestic partners, etc.) to show that the attendance of the spouse, domestic partner, or family member complies with the requirements for expenditure.

ALCOHOL

The limitation for expenditures is 30% alcohol and 70% food, unless meeting a donor, prospect, or other guest for a “drinks only” meeting. In this situation, every effort must be made to stay within the entertainment expenditure limit of \$75 per person.

Ancillary fees related to serving alcohol (e.g. corkage fees) are considered an extension of serving alcohol and are only allowed if the total cost of the alcohol and ancillary fees are within the limits established in this policy.

Note: If multiple payment documents are submitted for the same event and alcohol is paid separately, then a copy of all documentation related to the event must be included to verify that alcohol is not greater than 30% of the total.

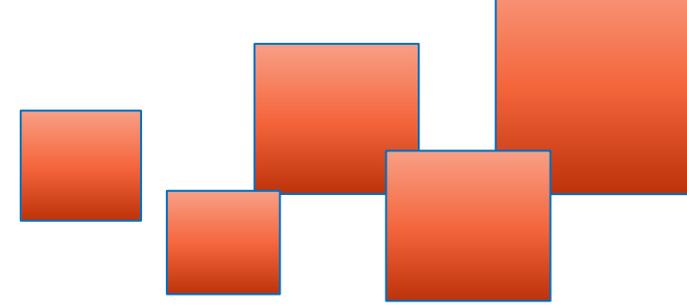
Employees of the University of Florida are expected to be good stewards of University funds. As such, University leadership reserves the right to deny payment or reimbursement of excessive expenditures.

Serving alcohol at non-licensed venues (including a private residence)

University funds generally may not be used for expenses associated with alcoholic beverage service unless the alcohol is purchased from and served by a licensed caterer or restaurant.

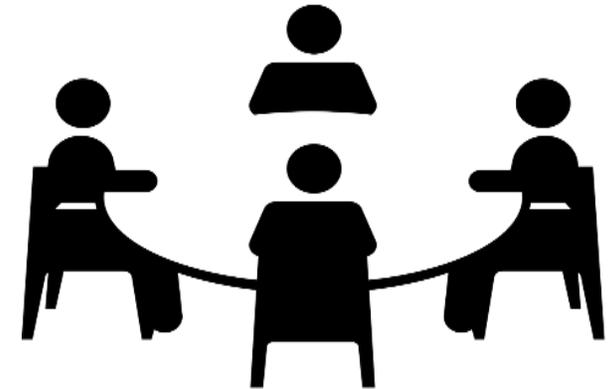
An exception may be made for off-campus events at department/unit or college representatives’ homes at which only beer and wine are served. All other alcohol rules must be followed, including the reasonable expenditure guidelines detailed above.

1. All pertinent laws, rules, and University policies regarding alcoholic beverages must be observed
2. The area where the alcohol is being served should be monitored to ensure that only invited guests participate in the event



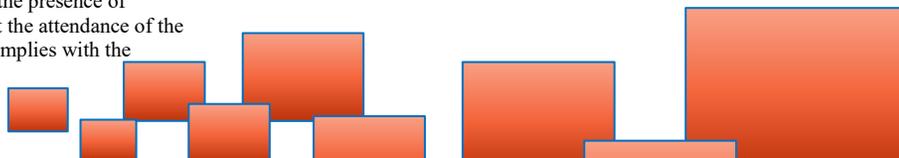
Entertainment Expenses Guidelines

12.06.2019



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Travel website
<http://www.fa.ufl.edu/department/s/travel/>
Entertainment Directives
<http://www.fa.ufl.edu/directives/entertainment/>



Policy Overview:

As a major public institution, the University of Florida is held to a high level of accountability for its business practices. Numerous stakeholders, including students, taxpayers, alumni, the State of Florida and the federal government, have an interest in how the University spends its money.

The University is committed to maintaining integrity and fiscal responsibility in the approval and accounting of expenditures, including University employee and guest meals or entertainment expenses that are paid by the University for business purposes. It is essential for the University to maintain a strong, clear and solid expenditure policy for business expenses related to hosted business meals, University functions, and entertainment.

A clear business purpose must exist when expending any University funds. To ensure that resources are being used appropriately and that we are being good stewards of the funds entrusted to us consider these questions:

1. Is the expenditure in line with the guidance provided in this document?
 - If not, is there a good explanation as to why the expenditure is appropriate?
 - Has it been adequately documented?
2. Could the amount spent be defended under public scrutiny?
 - Would you be free from worry if the expense was selected for audit?

REQUIRED APPROVALS AND PAYMENT

To ensure proper internal controls for expenditures related to business meals, University functions or entertainment, the authorized approver must be the supervisor (or higher level) of the employee requesting reimbursement or paying for such expenses. **An individual may not approve the reimbursement of expenses for a person to whom he/she directly reports.** When multiple employees from the hosting department or unit are present, the most senior position from the hosting department must pay.

BUSINESS MEALS

The University may pay or reimburse for properly documented meals whose primary purpose is a business discussion. "Properly documented" consists of, at minimum, an itemized receipt and list of attendees. Under this policy, expenses (excluding gratuity and tax) associated with business breakfasts or business lunches are limited to \$25.00 and \$40.00 per person, respectively. Expenses (excluding gratuity and tax) associated with business dinners are limited to \$75.00 per person. If prevailing market conditions in a city (based on GSA rates) exceed these limits, an exception may be approved by the appropriate dean or vice president. Based on state guidance, gratuities should not exceed 15% of the bill subtotal before tax. In some cases, tips on meals may exceed 15% where there is an automatic gratuity charged by the venue.

To qualify as a business meal under this policy:

1. Generally, the attendees should include at least one non-University employee whose presence is necessary to the business discussion.
2. Meetings of two or more University employees, will only be paid or reimbursed if the following three criteria are met:
 - Meetings must be held infrequently (no more than weekly)
 - The meeting is agenda driven and directly concerned with the business of the University
 - The meeting time encompasses a regular meal time and could not otherwise be scheduled during regular working hours
3. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.
4. The University will not pay or reimburse business meal expenses that lack documentation or a clear business purpose.
5. Meetings and/or gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals, no matter the attendees.

UNIVERSITY FUNCTIONS

University funds may be used to provide food at a seminar, retreat, workshop, orientation, or other University function provided the event is infrequent (no more than monthly) and non-discriminatory (open to all employees in a workgroup). For the purposes of this policy, a workgroup consists of a unit/department. Examples of University functions:

1. Events associated with department conferences or workshops
2. Holiday or beginning of the academic or fiscal year events (which may include spouses, partners or family members)
3. Staff development. For reasons of employee training and/or team-building, it can be beneficial for divisions/departments to provide food and beverages for staff at retreats
4. Staff recognition events hosted by the department, college, or division

University functions are limited to \$100 per person, including all expenses (\$60 maximum per person for food and drinks, and \$40 maximum for venue rental, service charges and other associated expenses).

All payments or reimbursements for these expenditures must include a description of the gathering's business purpose and a list of attendees.

Large gatherings, such as those associated with graduation, the Superior Accomplishment Awards or other University-wide events, as well as any event held at a restricted university venue (University House, Dasburg House, Touchdown Terrace and the President's Box) are not subject to the limits above. Expenses for these events must be reasonable, prudent, appropriate to the occasion, and consistent with the University's mission. Invoices, payment requests, or PCard receipts for these expenditures must include a description of the gathering's business purpose and estimated number of attendees.

