

Entertainment Expense Form

1. Purpose

This form is required for payments to vendors or for reimbursement to employees for entertainment related expenditures. It is required by IRS regulations to prevent taxability of the expenditure to the individuals involved.

2. Instructions

Payment should be requested through a local funds voucher. This form, together with original receipts, must be attached to that voucher for reimbursement. Submit the documents to Accounts Payable for processing.

Date - date activity occurred

Location - name of business establishment, restaurant etc. where activity occurred

Participants - List participants by name, title and affiliation if 10 or less. If more than 10 individuals participated, you may supply a general description and approximate number of people that attended. For example: Reception for Liberal Arts Distinguished Alumni attended by various University staff and community leaders. Approximately 75 attendees.

Purpose/Benefit to the University - Supply a brief explanation of the purpose of the activity and the benefit to the University.

If payment is to a University employee, that individual should sign this form as should the department head. If the payment is to an outside party or vendor, the form should be signed by the department head only.

3. University Policies

Purpose

Entertainment expenditures must comply with University policies which require that the expenditure should be related to one or more of the following purposes: a) recognition or promotion of academic achievement, athletic achievement, scholarship and/or service to the University; b) promotion or communication of intellectual ideas and/or exchange of administrative and operational information on University programs or activities; c) support of University sponsored student events and activities; d) recruitment of students, faculty, staff; e) assistance to the Regents, accrediting agencies, officials from other Universities etc.; f) support of a program of continuing education.

Fund Sources

Entertainment expenses may be paid from donated unrestricted gifts, discretionary accounts, conference and continuing education income where provisions for such has been included in the registration fee; other locally generated income not restricted for plant expansion, loan or scholarship funds. State funds may not be used for entertainment expenditures.