

The University of Texas at Austin

Entertainment and Official Occasions Expenditure Policy Chart

Expense Type	Allowed Expenditure	Eligible Employees	Allowable Sources	Required Approval	Dollar Limits	Comments
Meals, refreshments, including alcohol,** and related items (includes gratuities within reasonable limits) for official occasions and other University functions.	Yes. See Comments.	Academic and administrative	Gift accounts, or accounts specifically budgeted for official occasions (such as some 30- and 19-accounts)	Approval by the applicable dean or vice president*	May apply **	Pursuant to Article III of the Texas Appropriations Bill, all alcohol purchases for entertainment and official occasions related to Intercollegiate Athletics are entirely processed, approved, and purchased using Gift funds under the control of the Vice President.
			Designated Funds (other than student fee and flat rate tuition funded 19-accounts)	Approval by the applicable dean or vice president*	May apply **	
			Designated Funds - Student Fee and Flat Rate Tuition Funded 19-accounts	Approval by the applicable dean or vice president*	May apply **	Student Fee and Flat Rate Tuition Funded Accounts are an exception to the general policy. These funds must be used to support student academic services, events, or materials. Meals and refreshments are not allowed unless for events in support of student and/or academic services where the majority of the attendees are students. These accounts can never be used to purchase alcohol.
			Sponsored Research Funds (26-accounts)	Documented advance approval by the sponsor and dean*	May apply **	
			Continuing education programs and conferences (19-accounts)	Approval by the applicable dean or vice president*	May apply **	Must be included in the program budgets, and the program budgets must be funded by fees paid by the participants.
			Auxiliary Enterprises Funds (29-accounts)	Approval by the applicable dean or vice president* For alcohol purchases related to Intercollegiate Athletics, see also Comments above under Gift accounts for details.	May apply **	Alcohol purchases are not allowed on any account involving student fees or with any funds under the control of Intercollegiate Athletics. Auxiliary funds may be used in conjunction with specific programs and activities if appropriate.
			Endowed faculty position accounts (30-accounts, other than Gift accounts noted above)	Approval by the holder of the endowed position and authorized by the dean*	May apply **	May be used if appropriate.
						Not allowed on 18-accounts. Only cost necessary and reasonable to the operation of the service center should be included in the service centers' rate(s).
Club memberships, club initiation fees, and monthly fees	Usually, no. (See Required Approval, and Comments.)	Academic and administrative	Same sources as for meals and refreshments. Restrictions may apply.	Advance approval by the Executive Vice President and Provost (if Academic—see Sample 1); Advance approval by the President (if administrative—see Sample 2). Must submit a copy of the membership approval letter with each payment request	May apply **	Unless the membership is used primarily for business purposes, these expenses are not allowed. Monthly statements should be reviewed for personal charges and any such charges paid by the individual.
Flowers; donations to Library's 30-account in lieu of flowers	Yes. See Comments.	Academic and administrative	Same sources and restrictions as for meals and refreshments. Faculty endowment, scholarship, and other restricted accounts cannot be used.	Approval by the applicable dean or vice president*	None	If sent by a department or office to honor the deceased or for congratulations, or for other University-related purposes, these expenses are allowed.

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Invitations	Yes. See Comments.	Academic and administrative	Same sources as for meals and refreshments. Restrictions may apply.	Approval by the applicable dean or vice president*	May apply **	Invitations are issued by administrative officers – normally the president, a vice president, dean of a college or school, or the administrative equivalent. Invitations should clearly indicate that the event is a University function
Holiday cards	Yes. See Comments.	Academic and administrative	Same sources as for meals and refreshments. Restrictions may apply.	Approval by the applicable dean or vice president*	None	Must be issued in the name of the department or office
Gifts of cash or merchandise to retirees, staff, students, or friends of The University of Texas	No	Not Applicable	None	Not Applicable	N/A	Per UT System Office of General Counsel and Texas Constitution Article III, Section 50.
Awards to employees of The University of Texas	Yes, with the exception of gift certificates and gift cards. (See Dollar Limits and Comments.)	Academic and administrative	Same sources as for meals and refreshments. Restrictions may apply.	Approval by the applicable dean or vice president* Advance approval is required for any cash awards paid to employees. See HBP 9.2.1.E.1.	\$50.00	Per I.R.C. Sec 74 & IRS Publication 15-A. This does not prevent the use of allowable funds for duly approved awards in excess of the de minimus threshold of \$50. Gift certificates and gift cards for any amount are disallowed for employees. See HBP 9.2.1.E.1. for University and IRS requirements.
Awards to retirees, students, or friends of The University of Texas	Yes. (See Dollar Limits and Comments.)	Academic and administrative	Same sources as for meals and refreshments. Restrictions may apply.	Approval by the applicable dean or vice president*	\$50.00	Per I.R.C. Sec 74, & IRS Publication 15-A & 515. This does not prevent the use of allowable funds for duly approved awards in excess of the de minimus threshold of \$50. See HBP 9.2.1.E.2. for University and IRS requirements.

* Oversight of entertainment expenditures is required at the senior administrative level, i.e. by vice presidents and deans. Authority may be delegated for approval of charges under \$100 to associate/assistant vice presidents, associate/assistant deans, or department heads. Deans, vice presidents, and delegates may not approve their own expenditures. Furthermore, authority may be delegated for greater amounts if reports of these activities are prepared for review by the vice president or dean at least quarterly. Reports should be signed and dated by the vice president or dean.

** Dollar limits are set by deans or other senior administrative officials, however, more specific limitations may apply to some sponsored program or donor accounts.

*** Advance approval by the Executive Vice President and Provost is also required to serve alcohol in campus facilities, including leased spaces. See HBP 9.2.1.F.1.b.

The OOEf also requires advance approval by the applicable dean, vice president, or delegate if purchasing alcohol from grocery stores using the Procard. See HBP 9.2.1.F.1.c.