



6.1.6 Official Functions and Entertainment

Chapter 6 - Fiscal	Original Effective Date: July 2000
Section: 6.1 Accounting	Date Last Reviewed: July 2022
Responsible Entity: Assistant Vice President for Business Affairs	Date Last Revised: July 2022

I. Purpose

To govern the appropriate use of funds at the University of Texas Health Science Center at San Antonio (UT Health San Antonio) for official functions, business meetings and entertainment.

II. Scope

This policy applies to all employees (faculty and staff), students, donors, guests, visitors, and other individuals as part of an official function, business meeting or event associated with UT Health San Antonio.

III. Policy

A. Documentation

In addition to the normal requirements for documentation of services the following information is required on the payment request:

1. Purpose and Benefit of the function must be clearly stated within the documentation supporting all payments. The absence of such statements on expense reimbursements or other payments for business expenses will result in the Internal Revenue Service ruling that the payments are not related to the institution's business purpose and are therefore taxable income to the payee.
2. Names and Titles of persons attending a meeting or function must be included as support for the payment or reimbursement. The department may retain this information if the list of attendees is too extensive to itemize on the payment request or if the names and titles of the attendees are not known at the time the payment is processed (in the case of prepaid catering, etc.). This information must be either attached to the payment request or retained within the department for a period of three years. The Office of Accounting can accept extensive lists of attendee names and titles as payment support, relieving departments from the need to retain this information in their records, if they so choose.

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3. If alcoholic beverages are purchased, a copy of the approved [Request for Alcoholic Beverages on Campus \(Faculty/Staff Only\)](#) or [Request for Alcoholic Beverages on Campus \(For Student Organizations\)](#) must be attached to the payment request. See Institutional Handbook of Operating Policies (IHOP), Policy [8.2.3 Use of Alcoholic Beverages on Campus](#).
4. Approval of reimbursements for expenses incurred for official entertainment and travel should always be approved by the supervisor of the employee being reimbursed, following the principle of hierarchical approval (see IHOP Policy [6.2.14 Travel Reimbursement Policies](#)). A subordinate of the employee being reimbursed is not a sufficient approver.

B. Authorized Fund Sources

The funding of official functions and entertainment is limited to the following sources:

1. Auxiliary Enterprise Funds (35001)
2. Designated Practice Plan Funds (MSRDP/DSRDP/NSRDP/AHSRDP, (22xxx) and Hospital Funds (MSRH, 25000)
3. General Designated Funds (23xxx excluding funds 2305x, 2306x, and 23070), and
4. Current Restricted Funds (48xxx excluding funds 48003-48005, 48009, and 485xx).
5. Official function and entertainment expenses are not allowed on State Funds (14x),

C. Required Approvals

1. Expenses up to \$2500 require approval of department head with budget authority over the funds being used.
2. Expenses between \$2500 and \$5000 require advance approval of the Dean or Vice President.
3. Expenses over \$5000 require advance approval of the President or Vice President and Chief Financial Officer.
4. Holiday expenses are not allowed on State Funds (14x) or Current Restricted Funds 48003-48005, 48009, and 485xx.

D. Exceptions

1. Reasonable entertainment costs are allowed for official business purposes that can be shown to benefit UT Health San Antonio. This normally consists of the cost to take an official visitor out to eat or to provide a catered meal at UT Health San Antonio associated with recruitments, hosting symposiums or conferences, conducting business meetings, and recognition and appreciation ceremonies. Expenses may be paid directly to the vendor or reimbursed to the employee.
2. Entertainment out of the ordinary requires approval of the President's Office. Examples include Sea World, Fiesta Texas, symphony, museum, zoo or theater tickets, boat rides on the River Walk, tours, etc. Refer to IHOP Policy [6.1.7 Discretionary Funds](#).

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3. Expenses for entertaining guests of the University should not exceed \$125 per person. Expenses for official functions involving employees and students should not exceed \$50 per person. Requests for exceptions to these limits must be approved in writing by the President or Vice President and Chief Financial Officer.

IV. Definitions

There are no defined terms used in this Policy.

V. Related References

Questions regarding this policy should be directed to the Office of Accounting at 210-562-6230 or by email at Acct-Admin@uthscsa.edu.

VI. Review and Approval History

- A. The approving authority of this policy is the University Executive Committee.
- B. The review frequency cycle is set for three years following the last review date, a time period that is not mandated by regulatory, accreditation, or other authority.

Effective Date	Action Taken	Approved By	Date Approved
07/2000	Policy Origination		
01/2019	Policy Revision		
07/2022	Policy Revision	Executive Committee	07/19/2022