Section 4	Fiscal Policies	04/30/01 - Originated
Subject 4.4	Accounting, General	09/02/11 - Reviewed w/ changes 08/11/03 - Reviewed w/o changes
Policy 4.4.2	**Official Function Expenditures**	Finance - Author

Official Function Expenditures

Definitions

***Official Functions*:** Events sponsored by a University entity which would include both university and non-university attendees. The purpose would typically be a recognition event.

Business Meals and Employee Functions: Events sponsored by the University that would include University employees engaged in the discussion of University business matters. In some instances individuals engaged in business with the University may be involved.

Policy

1. All requests for official function expenditures must include
   a. The names of individuals present at the function and their institutional affiliations;
   b. The purpose of the function;
   c. The UTMB business topic(s) discussed or comments regarding the benefit the university derived from the event;
   d. The date and location of official function, and
2. The original invoice(s) or receipt(s).If the amount for an official function is projected to exceed $2,500.00; the department must request and obtain pre-approval of the event from the president or appropriate entity leader on the Official Function Approval form.
3. Gratuity expenses related to official functions may not exceed 20% of the total bill.
4. Catering expenses shall be processed in accordance with IHOP Policy 2.6.9, *Food Services Policy*.

Hosting Expenditures

Expenses for hosting official guests of the University should be reasonable and appropriate. A delineation of the types of expenses that may be reimbursed, require approvals, have limitations, etc.) are available online.

These expenditures must be related to one or more of the following purposes:

Hosting Expenditures, continued

1. Recognition or promotion of academic achievement, scholarship and/or service to the institution;
2. Promotion or communication of intellectual ideas and/or exchange of administrative and operational information on the institution's programs or activities;
3. Support of institution-sponsored student events and activities;
4. Recruitment of students, faculty, and staff;
5. Assistance to the Regents, accrediting agencies, officials from other institutions, etc.; and,
6. Support of a program of continuing education.

Reimbursement Guidelines

Employees may obtain reimbursement from departmental discretionary funds for certain expenses incurred in the course of official function activities that directly benefit UTMB. Such reimbursements are subject to specific guidelines and limitations as defined by UTMB.

1. The employee is responsible for obtaining appropriate documentation and authorization of the expenditure as outlined in the Policy statement.
2. Reimbursement for official function expenditures will be made only to employees of UTMB.

Reimbursement Limitations

Certain restrictions limit the reimbursement of official function expenditures from specific fund accounts. The following restrictions apply:

1. Expenses incurred for alcoholic beverages and other allowable official functions expenditures may be reimbursed from most designated funds. Restricted funds may be used to reimburse expenditures of this kind only if specifically permitted by the terms of administration of the account.

References

IHOP Policy 2.6.9, *Food Services Policy.*