**University Promotional and Educational Activities**

The University may provide meals or refreshments to guests, volunteers, members of the community and students where the purpose of the activity has an underlying business purpose generate goodwill among prospective donors and students directly related to the objectives and mission of the university.

**An Official University Guest**: A person not otherwise employed or compensated by the university who is present at the invitation of the university or as a guest of the university. In some unique situations, an employee may be considered an official quest when hosed by the University in a non-employment capacity.

**Guide to determine** the activity must ensure the following:

Determine that the activity is directly related to an objective of the university.

Evaluate the importance of the event in terms of the costs that will be incurred, benefits that are anticipated form the expenditure, the availability of funds and the alternatives that would be equally effective in accomplishing the desired objective.

Source of funds for entertainment and related expenses is limited to foundation (N) and local (Y) funds per State Board of Education Governing Policies and Procedures, Section V.V. The policy may require reporting of institutional expenses for entertainment and related expenses.

**Student Activities** or organizations sponsoring activities or events are permitted to pay for meals and refreshments from their UI accounts for events they sponsor or participate in. Activities sponsored by University organizations that involve students related to recruiting and retaining students are exempt for the Refreshment and meal criteria, but must meet all other documentation and approval requirements, including purchase of alcohol.

**Qualified Food and Alcohol Expenditures** include those incurred at a restaurant or other establishment that is open to the public and in the business of serving food and beverages, including catered events held on campus. Or an off-campus location where food and beverages are served by a caterer with a valid liquor catering permit, and includes the cost of room rentals, set-up fees, media rental, decorations, or licensing fees necessary to hold the event. Alcohol may be used only in designated areas on campus and at off-campus locations as approved

**Social gatherings** – Business meals or refreshments related to social gatherings or informal meetings that include Alcohol are not allowed unless paid from a Gift account and a valid business purpose exists directly related to the objectives and mission of the University.

Employees are advised to be cognizant of appearances. While the expenses may have a valid business purposes, appearances may also have an impact. These purchases are often subject to additional review and possible public questions. You may be asked to defend your expenditures.

**Additional Restrictions.** These procedures represent the minimum requirements for payment of university entertainment and promotion expenses. Individual colleges or departments may established additional restrictions. Enforcement of any college or departmental policy is the responsibility of that unit.

Payment Methods:

**U of I Purchasing Card:** To the extent practical, the use of the pcard is allowable to minimize the need for the employee to incur costs prior to receiving a reimbursement. As long as the above requirements are clearly meet and there is no Alcohol, the purchase is acceptable on the cardholders purchasing card. See NT processing link

**Personal reimbursement:** Submit Personal request for reimbursement of expenses electronically through the claim voucher process along with an entertainment form. This includes any Alcohol purchases that would qualify for reimbursement. See claim voucher processing link.

Evidence of Expenditure

**Evidence of expenditure** must contain the date of transaction, vendor name and location, description and individual cost of each item or service claimed. The employee is required to provide clear reference to the information. If the original invoice or receipt does not contain all the required information or if an original invoice or receipt is not provide by the vendor or lost, the employee must provide an explanation and document the required information to the extent possible.

**Evidence of expenditures are not required** for meals and related costs covers as Per Diem Allowance. Evidence is not required for tips gratuity and other items covered under Incidental expenses.

Requirement of an Entertainment Form

Documentation submitted for payment must include a properly authorized Entertainment Expense Approval Form (See sample form). Claims for these types of transactions are subject to approval by the next level of authority, e.g., responsible vice president, provost, deans, directors, and/or department heads. Authorizing such expenses certifies that the event or activity was an “official function” and that the claim is fully documented as such.

Exceptions relating to the requirement of an entertainment form, unless there are alcohol purchases. However, they still required the Evidence of Expenditure and additional information required to meet the IRS Accountable Plan.  
 Participant Expense  
 Employee Search Expenses  
 Meeting or training session with a published agenda or brochure attached  
 Student Activities  
 Grocery Supplies to be used as part of a class with a class description or published media  
 Food Supplies and Food for resale