

## **Allowable Entertainment Expenditures**

**Summary/Purpose:** Categories and descriptions of allowable entertainment expenditures.

### **Guests, Prospective Employees, and Others**

It is the policy of the University to invite appropriate prospective faculty or staff, both husband and wife, to visit the campus. Travel and all other reasonable and necessary expenses are reimbursed. When entertainment occurs on a reasonable basis associated with a recruitment visit, it is recognized as a proper expenditure. The faculty and staff involved in this type of entertainment should be essential to the interview process. When the prospective candidate's spouse accompanies him/her and it is deemed necessary to have the spouse of a university faculty or staff member present, entertainment expenditures for the spouse may also be reimbursed.

In certain cases, it is recognized that entertainment of official university guests is essential. Administrative officials, deans, department heads, or senior faculty members should usually undertake this entertainment. Examples of official guests include, visiting lecturers, visitors from foreign countries, representatives of research organizations, visitors from other universities, individuals interested in university programs and development of new programs (both paid and non-paid consultants), and business and community leaders in Oxford, other Mississippi communities, and the State at large who are on campus for specific business on behalf of the University. The relationship between the visitor and the university faculty or staff members attending the function or their areas of responsibility must be clearly indicated.

In the case of conferences, workshops, meetings, and seminars conducted by the University and supported by income from registration fees, allowable entertainment expenses will be reimbursed. "Covered by Program Income" should be notated on the Request for Payment form. Conferences, workshops, meetings, seminars, retreats, etc., that are not supported by fees may be organized around university groups in combination with outside persons or groups limited to university personnel. Meal or refreshment expenses associated with these groups will require assurance, through appropriate documentation, that the function is essential to the operation of the University and that provision of meals/refreshments must be incidental to the function rather than the primary purpose of the function. Meals held subsequent to a business function are not allowable uses of university funds.

### **Retirement Receptions**

University funds may be used, at the department head's discretion, to purchase refreshments for employee retirements. All university employees must be invited to attend. University funds can also be used for campus-wide notification of the event. University funds **cannot** be used to purchase gifts for retiring employees.

### **Official University Functions**

Official university functions and receptions held by the Chancellor for employees, students, alumni, and friends of the University.

**Official Student Functions**

- Official college/school functions and receptions for students and their families in conjunction with academic achievements or recruiting shall be reimbursed as entertainment. Such occasions include, but are not limited to, graduation, Honors Day, School of Accountancy Day, Engineering Day, and Homecoming.
- End-of-the-Academic-Year awards banquets or receptions given by university student groups whose emphasis is directed toward benefiting the general student population. Such groups include student governing boards, University Programs, etc.
- The University recognizes that student-housing residents have needs beyond those of commuter students. To support their needs, Student and Residence Life provide funds aimed at the development of the whole student. Entertainment expenses for residence hall functions that address this goal are allowable, providing that Housing explains the relationship between the expenses and the criteria they have established for the development of the whole student.