Financial and Administrative Services (FAS)

Guidelines for Requesting Additional Approval for Expenditures for Entertainment, including Employee Morale-Building Activities (as of 5.7.21)

These guidelines are used by the Financial and Administrative Services (FAS) in providing additional approval for expenditures associated with official business meetings, entertainment, and other occasions such as employee morale-building and appreciation activities.

- These guidelines are based on UC policy, campus guidance, and IRS regulations.
- Expenditures should serve a business purpose, be cost effective, and reflect the best use of public funds.
- The University will not reimburse costs to a University employee or student when the reimbursement results in taxable income to the individual.

"Entertainment" means expenditures for meals or light refreshments and related services (e.g., labor charges, room rental, equipment rental, decorations, flowers, and similar expenditures) incurred in connection with events that are primarily social or recreational activities in support of the University's mission. These activities must support an underlying University business purpose such as promoting goodwill or cultivating donors. Entertainment usually has a guest-host relationship, in which an official guest or guests attend an event, at the invitation of a UCSF host, for a business purpose. Although administrative meetings might not typically include a guest-host relationship, they too may incur allowable entertainment expenses. In general, entertainment expenses must be cost effective and make the best use of public funds.

Additional Approval For Employee Morale-Building Activities

- Senior Vice Chancellor Additional Approval is required for exceptional expenses, including official employee morale-building and appreciation activities that serve a University business purpose.
- It is FAS practice to not approve entertainment expenses that exceed the maximum rates for meals and light refreshments.
- Per-Person Meal Maximums, including food, beverage, tax, delivery charges, gratuity: (BFB BUS-79 rev. 01/16)
  - Light Refreshment $19
  - Breakfast $27
  - Lunch $47
  - Dinner $81
- Whenever possible, submit requests 30-days prior to the event.
- Additional Approvals for events after-the-fact will not be approved.
- Request must be signed by Department Head before being submitted to the Senior Vice Chancellor or delegate.
- Morale events may be for employees who leave after five years of service, employee recognition events, annual events, holiday events, general morale/team-building.
- Morale events cannot be for birthdays, weddings, anniversaries, or other events of a personal nature. Cakes, decorations, or gifts that include “birthday”, “anniversary”, “it’s a boy/girl!”, etc. automatically make the event unallowable and non-reimbursable.
- These guidelines are effective as of the date above and may be subject to change without notice as rules and requirements require.
Process

- Obtain Department Head signature on completed Additional Approval Request Form
- Submit requests for Additional Approval to Stephanie Mackler in the Office of the Senior Vice Chancellor for review
- Approved requests will be signed by Senior Vice Chancellor or delegate
- Monthly summary report detailing business purpose for each event will be provided to the Senior Vice Chancellor to review and sign.