



## **POLICY STATEMENT 11 USE OF UNIVERSITY FUNDS FOR ENTERTAINMENT/SPECIAL MEALS**

### **POLICY DIGEST**

Monitoring Unit:  
Initially Issued: September 9, 2008  
Last Revised:

### **I. PURPOSE**

The purpose of this policy statement is to define the use of University funds for entertainment/special meals to ensure compliance with State and University regulations.

### **II. DEFINITION**

“Entertainment” includes all food, refreshments, non-alcoholic beverages, admission charges, etc. provided to non- employees. Alcoholic beverages are prohibited. These regulations do not replace routine meal allowances provided to employees in travel status.

### **III. GENERAL POLICY**

For entertainment/special meal expenses to be charged to departmental accounts, the operating procedures outlined in this policy statement must be followed. This policy statement applies to gifts, grants or contracts that include entertainment, unrestricted departmental accounts and restricted auxiliaries. Entertainment cannot be charged to federally funded projects, unless specifically outlined in the approved budget/budget justification and approved by the sponsor. Only catered events may be directly billed to the University; dine-in meals on campus and off campus must be paid with personal funds and reimbursed. There must be a “clearly defined business purpose” for the meal. Meals paid with personal funds eligible for reimbursement should be submitted using a Travel Expense Reimbursement Request (AS300), supported by an itemized restaurant receipt, and an approved special meal request (AS499/ AS516-B) with a list of the attendees attached.

### **IV. OPERATING PROCEDURES**

#### **A. AS499: Request for Approval of Special Meal**

Departments must complete an AS499 whenever food is to be provided at a university function, regardless of the account object code being charged (i.e. 3410, 4240) or whenever food items are purchased. The AS499 must be approved prior to the event/purchase. The completed AS499 should be forwarded to the Office of Accounting Services, where it will be reviewed for compliance and approved in accordance with PM-13, University Travel Regulations.

In no case will the University bear a “per person” cost in excess of the following amounts when providing one of the following meal types:

<b>Meal Type</b>	<b>Maximum Allowances</b>	<b>Definition</b>
Breakfast	\$ 15.00	Sit down meal or buffet
Lunch	20.00	Sit down meal or buffet
Dinner	35.00	Sit down meal or buffet
Buffet	20.00	Substantial buffet foods
Reception - Dinner		served during evening hours
Reception	7.00	Beverages and finger foods
Refreshments	2.00 (self- catered)	Self-catered: Refreshments purchased/brought in
	4.50 (catered)	Catered: Refreshments catered by Chartwell's or other vendor

University employees should be included only to the extent that their official capacity would indicate their presence necessary. Expenses for employees' spouses may not be reimbursed. Refreshments should be limited to university approved functions and multi-departmental meetings.

If the AS499 request is in compliance, the form will be approved by the Office of Accounting Services and returned to the requesting department. If the AS499 request cannot be approved by the Office of Accounting Services, the form will be returned to the requesting department with a memo attached explaining why the request was not approved.

#### B. Catered Events

Below is a summary of the procurement guidelines that must be followed for catered events. The purchasing dollar threshold for competitive pricing requires specific time lines for processing as referenced on the Purchasing website.

<b>Caterer</b>	<b>AS499 Required?</b>	<b>Is Competitive Pricing/Requisition Required?</b>
Chartwells	Yes	No
Non-Chartwells	Yes	No, if account number is not a source "0" or "4"
Non-Chartwells	Yes	Yes, if account number is a source "0" or "4" and total cost >\$1000

#### C. AS516-B: Request for Special Meal for Guest/Interviewee/Study or Workshop Participant

Departments must complete an AS516-B prior to hosting a meal with a university guest, interviewee, study or workshop participant. The AS516-B should be approved prior to the meal. The completed AS516-B should be forwarded to the Office of Accounting Services, where it will

be reviewed for compliance and approved in accordance with PM-13, University Travel Regulations.

If the AS516-B request is in compliance, the form will be approved by the Office of Accounting Services and returned to the requesting department. If the AS516-B request cannot be approved by the Office of Accounting Services, the form will be returned to the requesting department with a memo attached explaining why the request cannot be approved.

#### D. Guest Meal Limits

Only one special meal can be reimbursed at the special meal rate for a university guest. The number of employees attending the special meal should be kept to a minimum. If multiple meals must be provided to the guest, the subsequent meals for the guest will be reimbursed at the per diem rate. There is no reimbursement provision for employees attending the meal, including the host employee.

#### E. Special Meal Documentation

1. Function location, date & time
2. Type of meal
3. Menu (if catered)
4. Number of attendees
5. List of attendees is required for breakfast, lunch, or dinner meals
6. Classification of attendees and the affiliation with University
7. Account number (restricted accounts will require Sponsored Program Accounting approval)
8. Function purpose/Benefit to LSU
9. Approval by department head (or his/her designee) OR person with financial responsibility for the event
10. Approval by Office of Accounting Services

#### F. Requesting a Reimbursement

Reimbursement for a special meal expense should be made using form AS300, Travel Expense Reimbursement Request. Itemized receipts for all expenses (i.e. a carbon copy credit card receipt or lump sum receipt is not acceptable) and a copy of the approved AS499 must be attached. The AS300, along with attachments, must be submitted to the Office of Accounting Services for the reimbursement to be processed. Employee reimbursements will be direct deposited. Employees will receive an e-mail notification once the funds are available in the employee's bank account.

## V. SOURCE

CM-25, issued May 29, 1968 and PM-25, issued October 11, 1973.