COLA Official Occasion Expense Policy

Official Occasion Expense Guidelines (revised 05.16.22)

This document supplements and highlights parts of the University’s entertainment policy and applies to all departments and units in the College of Liberal Arts. Official Occasion Expense Forms are required for all entertainment and official occasion expenses, and should be submitted in advance of the event. Unit heads may implement more but not less restrictive internal policies. This list is not meant to be exhaustive, but to highlight some of the most common issues and questions related to OOEFS.

- In accordance with UT and CoLA policies and procedures, all entertainment expenditures must serve an acceptable and verifiable business purpose.
- Entertainment expenses involving only UT employees (faculty & staff) and for special/in frequent occasions, which may involve both employees and student employees (both graduate and undergrad): Should not exceed $25.00 per-person (including food, beverage, tax, and gratuity; tips/gratuity are reimbursable up to 20% of the pre-tax subtotal); frequency of special gatherings involving food/entertainment expenses should be limited to no more than three times yearly (e.g., start-of-year, holidays, end-of-year).
- Requests exceeding $1,000.00 in total cost must first be preapproved by the Assistant Dean for Finance & Administration, or the College Dean, when the Assistant Dean is not available.
- Per-person costs for entertainment expenses directly involving donors and/or special/honored guests, including faculty and staff recruitment related activities, are limited to $100 per person (which includes food, alcohol, tax and gratuity). Costs in excess of this amount cannot be paid using University funds.
  - Tips/gratuity are reimbursable up to 20% of the pre-tax subtotal.
  - Per-person costs do not apply to large hosted events where there is a negotiated agreement with a vendor for a total package price that includes food and non-food expenses. The agreement/contract must be included with the payment voucher.
- Employee celebrations (faculty & staff): Should be kept to a reasonable occurrence (e.g., quarterly birthday gatherings, not individual ones), and not exceed $5 per-person in attendance.
- Regularly recurring meetings, including faculty and staff meetings, should not include food/beverage.
- Generally, alcoholic beverages cannot be served on property and in buildings owned or controlled by The University of Texas System or UT Austin. See Board of Regents’ Rule 80102 for additional details.
- Alcohol expenses at dinner are reimbursable, if the meeting or event is for recruitment or a developmental purpose and donors or distinguished guests are in attendance.
- Alcohol will only be reimbursed up to 50% of the bill. Alcohol costs in excess of 50% of the bill will not be paid using UT funds.
- Alcohol is not reimbursable for business meetings conducted during breakfast or lunch.
- Serving Alcohol at Events in a Non-licensed Venue: The vice president for legal affairs recommends that a TABC licensed caterer or bartender be used for all events. University employees should not be used as servers at an event unless it is in their official job description (even if they are TABC certified). If undergraduate students will be in attendance, a licensed TABC bartender is required. [https://provost.utexas.edu/policies-and-compliance/serving-alcohol-on-campus](https://provost.utexas.edu/policies-and-compliance/serving-alcohol-on-campus).
- Team Building/Group Retreats: Should occur infrequently (i.e., not more than once yearly), and costs for these events should not exceed $50 per-person for the total event.
- Recruitment/Visitors: The number of reimbursable meals for events associated with the recruitment of prospective employees or receptions for distinguished guests should be limited. Meals should generally involve no more than four people (the prospective employee or guest and three UT affiliates).
- Companions: Reimbursements for meals are not permitted for companions of University employees, unless it is for a developmental related event and the donor/distinguished guest also brings a companion.
- Meals while traveling: Individual meal expenses may be incurred while traveling on official university business. The traveler may receive either a travel per diem or a separate, itemized meal reimbursement for the meeting or event incurred on the same day.
- Professional Training/Professional Development: Costs for training or professional development events are not considered entertainment expenses. The state defines professional training as instruction, teaching, or other education received by a state employee that is not normally received by other employees and is designed to enhance the ability of the employee to perform the employee’s job. These costs should follow the University’s standard payment procedures. Should any meal expense be incurred during these events, those expenses must follow the entertainment guidelines outlined above. In general, meals are only reimbursable if overnight travel is required.
- Food for Organized Courses: Routine food costs for organized courses (listed in the registrar catalog) are not allowed.
- Flowers to Employees: Should not exceed $200.00 (including shipping costs).
- Gifts/Awards to Employees:
  - Length of service merchandise awards (non-cash) should not exceed $400.00; awards valued in excess of $400.00 must be included in the employee’s taxable income.
  - Employee merchandise awards (non-cash, non-length of service) should not exceed $50.00; awards valued in excess of $50.00 must be included in the employee’s taxable income.
  - Inscribed awards are excluded from taxation requirements, since those awards that have been inscribed have a fair market value of zero.
- OOEFS do NOT require Dean’s Office approval for merchandise awards of less than $1,000.00.