

Entertainment

COLA Official Occasion Expense Form

[In-Depth Written Guidance on OOEFs](#)

The College Official Occasion Expense Forms (OOEF) policy pertains to all entertainment expenditures. Entertainment expenditures include food and beverages, facility rentals, flowers, invitations, and other similar expenses and must serve a business purpose.

[Types of OOEFs](#) | [Food & Miscellaneous](#) | [Alcohol](#) | [Taxes](#) | [Delivery & Fees](#) | [Attendees](#)

Types of OOEFs

Pre-Approval:

Events that exceed an estimated budget of \$1,000 or events that will serve alcohol during a breakfast or lunch meeting require a final approved OOEF prior to the event date. You will need to submit an itemized budget using the budgeting spreadsheet link [here](#). Please submit as soon as possible to ensure the OOEF is final approved prior to the event date. The average turnaround time once the OOEF is at the Dean's Office for review is 5-7 business days.

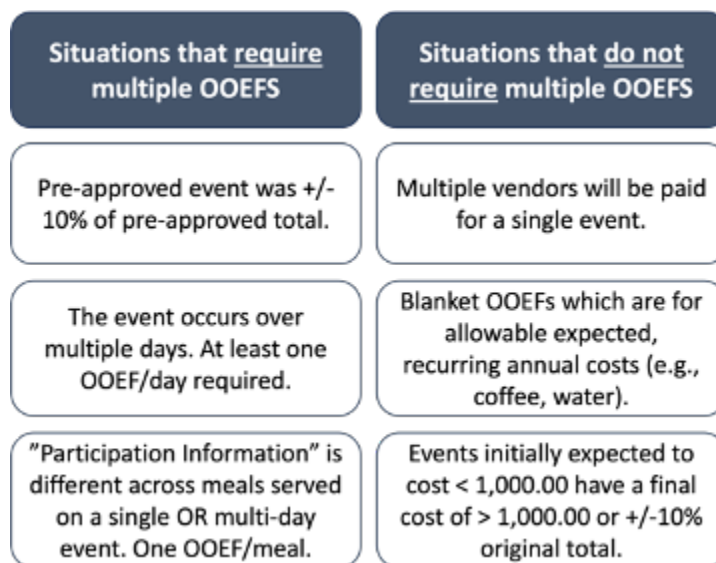
Post Event:

Events that have an estimated budget that is less than \$1,000 can have OOEFs submitted after the date of the event. These OOEFs should have stamped itemized receipt(s) and invoice(s) included as attachments. Please note the system allows for a maximum of 5 attachments per OOEF, so some items may need to be combined before being uploaded. It is generally best practice to submit an OOEF prior to the event or meeting; however, circumstances may not allow for that, in which case please be sure to follow the guidance above.

	Pre-Event	Post-Event
OOEFs < \$1,000.00	<ul style="list-style-type: none">Do not require final approval before the event has taken place.Do not require an estimate or attachment.When possible: submit OOEF for approval before event	<ul style="list-style-type: none">If the event was not pre-approved, attach all receipts when submitting OOEF
OOEFs > \$1,000.00	<ul style="list-style-type: none">Require final approval BEFORE the event takes place.Require supporting documentation – itemized budgets, estimates, or invoices.If total budget following approval	<ul style="list-style-type: none">Final costs must be within +/- 10% of original total.If final costs fall outside of +/-10% of pre-approved total, submit new OOEF referencing pre-approval OOEF
All OOEFs	<ul style="list-style-type: none">If alcohol will be served at the event, a pre-approved exception MUST be attached to OOEF.	<ul style="list-style-type: none">Attach actual receipts to submit to Accounts Payable along with preapproved OOEFPayments should be processed within 30 days in accordance with Prompt Payment Act

Multiple OOEFs:

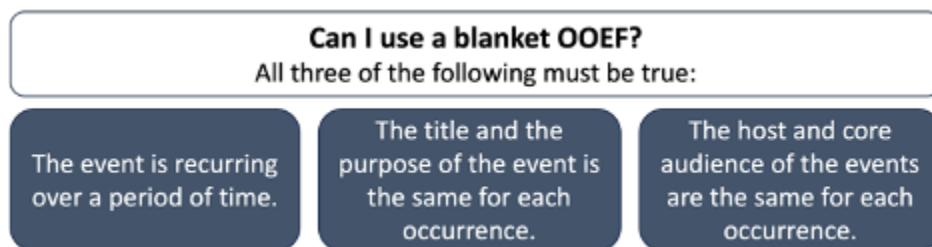
There are some situations where more than one OOEF may be required due to the nature of the meeting or event. If your event spans multiple days, the cost of the event differs by more than 10%, or the intended audience changes throughout the day, multiple OOEFs would be required. The examples listed below are not meant to be an exhaustive list, but the most common reasons.



Blanket:

If you answer 'yes' to all these questions, you are eligible to submit a blanket OOEf for your entire event. When submitting blanket OOEFS, an estimated budget for the event is required. You can find the budgeting spreadsheet [here](#).

1. Is the event part of a recurring series over a period of time such as a semester or fiscal year?
2. Is the title and purpose of the event the same for each occurrence?
3. Is the "host" and core audience/group for the events the same for each occurrence?



Useful Resources:

[OOEF Budgeting Spreadsheet](#)

[Blanket OOEf Guidance](#)

Food & Miscellaneous

Includes food, non-alcoholic beverages, flowers, greeting cards, and miscellaneous supplies (such as pens, sticky notes, paper clips, tissue, hand sanitizer, etc.) for the event. Please use the "Delivery/Fees" field for other types of costs such as linens, A/V rentals, or facility rental fees.

Alcohol

Alcohol will only be reimbursed up to 50% of the food and drink subtotal before tax, tip, & fees. Per UT policy, **alcohol costs more than 50% of the food and drink subtotal before taxes, fees, and tips, will not be paid using UT funds.**

Example: If food = \$50.00, alcohol cannot exceed \$49.99; Subtotal would be \$99.99 and alcohol percentage would be 49.99%.

Alcohol Dos and Don'ts	
DO use a TABC Licensed caterer or bartender for all events.	DO NOT use a Procard to purchase alcohol.
DO request an alcohol exception to serve alcohol where required for events on UT campus.	DO NOT serve alcohol at events considered a "student event".
DO reimburse alcohol expenses for business meetings that occur during dinner, are for recruitment, development, and/or distinguished guests are attending.	DO NOT Reimburse alcohol for breakfast or lunch meetings OR meetings that could have occurred during business hours rather than dinner.

Useful Resources:

[List of Pre-Approved Venues On-Campus to Serve Alcohol](#)

[Alcohol Exception Request Form](#)

[Handbook of Business Procedures: Alcohol \(9.1.1.F and 9.1.1.H\)](#)

Taxes

Provide vendors with tax exemption certificate below to exempt your purchases from sales tax. Sales tax can be reimbursed for an employee who paid for a business meal that was eaten at the restaurant with personal funds. Otherwise, sales tax is not reimbursable.

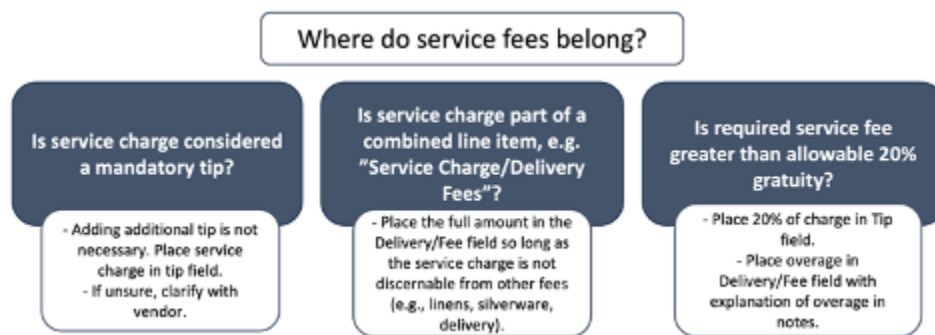
Useful Resources:

[Tax Exemption Certificate](#)

[Handbook of Business Procedures: State Sales Tax and Mixed Beverage Sales Tax \(9.1.1.M.1.f\)](#)

Delivery & Fees

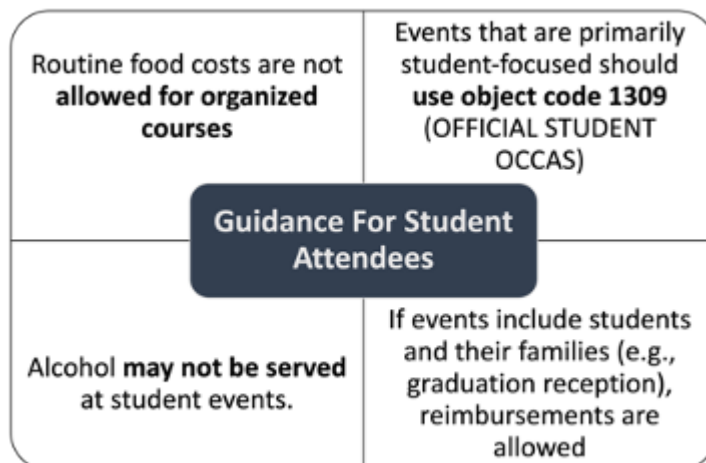
Includes delivery fees, rental fees, AV fees, and any other fees that do not fit in the "Food & Misc." section. Service fees can also be included in this section, as long as tip is not included within the service fee charged by the vendor. If you have questions about whether this is applicable, please reach out to the vendor to gather clarification.



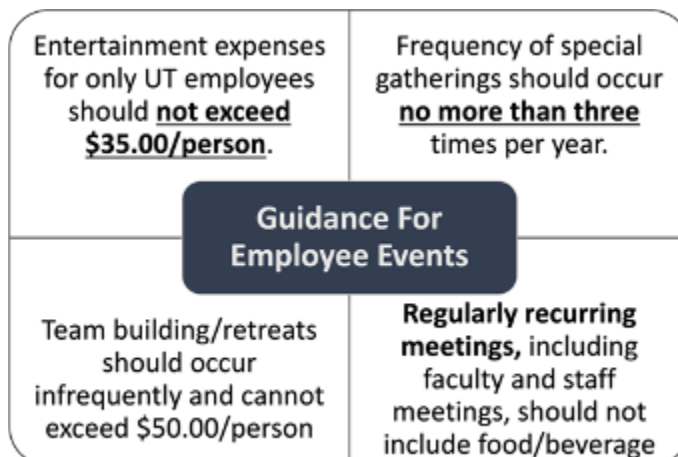
Attendees

Please be as accurate as possible when describing who will be attending an event, as this will influence the guidelines around the event. See below for more details regarding the restrictions for each group type.

Student Attendees



UT Employee Attendees



Donors, Speakers, Special/Honored Guests/Companions, and Recruitment Attendees

Costs for events directly involving special/honored guests are limited to \$100 per person (HBP 9.1.1)	Reimbursements for meals ARE permitted for A (one) companion of special guest.
Guidance For Special Guest Attendees	
Reimbursements for meals are not permitted for companions/spouses/family members of university employees	Meals for Faculty Recruitments should involve no more than four attendees

Questions?

If you have questions regarding any information listed above, please contact la-finance@austin.utexas.edu.