

Entertainment Expenses Quick Reference Guide

UC Policy

Business and Finance Bulletin BUS-79:

Expenditures for Entertainment, Business Meetings, and Other Occasions

<https://policy.ucop.edu/doc/3420364/BFB-BUS-79>

Maximum Rates

Maximum per person rates for meals and light refreshments:

Breakfast	\$27
Lunch/Brunch	\$47
Dinner	\$81
Light Refreshment	\$19

Includes labor, sales tax, delivery charges, and other service fees.

Does not include costs associated with facility rentals, equipment rentals, tear-down/clean-up fees, A/V rentals, or flowers/decorations (unless those costs cannot be separated by vendor).

Restrictions

Exceptional expenses and expenses for alcoholic beverages may not be charged to State funds.

Federal or local government contract and grant funds may be used for entertainment expenses only as specifically authorized in the contract or grant budget or by agency policy, and only to the extent and for the purpose authorized. Alcoholic beverages or tobacco products purchase may not be charged to federal funds.

Exceptions (Very Rare)

Show that they are:

- Reasonable
- Beneficial to the University
- Only made when funds are available
- For clear and necessary business purposes

Must include a statement as to why the higher costs were unavoidable and necessary to achieve a University business purpose. The fact that actual costs exceeded the authorized rate is not in itself adequate justification for a higher reimbursement rate.