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# LHS and UCB Entertainment Guidelines

## Purpose

These guidelines clarify which entertainment-related expenses are allowable, how to document them properly, and the procedures for reimbursement or direct payment. All entertainment spending must support legitimate university business activities.

### **Important:**

All entertainment requests **must be pre-approved** by the **chartstring manager** to be charged, and by **Flori Ramos**, Executive Director, Administration.

**Entertainment reimbursements without pre-approval will not be reimbursed.**

## Business Purpose Requirements

Entertainment expenses must serve a **clear and legitimate business purpose** and must not personally benefit the host or university employees. Be prepared to explain how the event advanced the university's goals.

When documenting the event, include:

- **WHO** attended
- **WHAT** the event was
- **WHERE** and **WHEN** it occurred
- **WHY** it was held

Avoid confidential details (e.g., donor names), but be specific.

For minors, use first names only with affiliation, and note that they are minors.

**Note:** University-provided meals or refreshments must serve a **substantial business purpose** and involve at least one UC Berkeley employee.

## Funding Restrictions

### General State Funds

Not allowed for:

- Alcohol or tobacco
- Event tickets (e.g., sports, concerts)
- Employee morale or social events (e.g., retirement, holiday parties)
- Meal expenses beyond per-person limits

### Contracts & Grants

Allowable **only if:**

- Authorized explicitly in the contract or agency policy
- Alcohol and tobacco are **never** permitted.

### Other Funds (e.g., Gifts, Endowments)

Must comply with **donor or fund-specific restrictions.**

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## Allowable Entertainment Expenses

Entertainment expenses may include meals or light refreshments for:

- Official guests (e.g., visiting scholars, community members)
- Recruitment of employees or students
- Employee recognition or morale events

- Receptions for conferences (not covered by registration fees)
- Prospective donors or volunteers

## Unallowable Expenses

The following expenses are **not reimbursable**:

- Lavish or excessive entertainment
  - Personal celebrations (e.g., birthdays, weddings)
  - Reciprocal meals among employees
  - Routine or frequent staff refreshments (e.g., weekly meetings)
  - Political contributions
  - Any expense that becomes taxable income under IRS rules
  - Meals for remote/virtual meetings
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## Special Approval Required

### Employee Events

- Must have a business purpose (e.g., retirement with 5+ years of service)
- Must remain within allowable per-person limits unless fully justified

### Guests & Spouses

- Meals for spouses or partners require **prior approval** and **valid business justification**.

### Event Tickets

- Tickets for guests or employees must be linked to **fundraising** or **recruitment** and adequately documented.

## Fundraisers

- If meal costs include a donation portion, clearly **separate and itemize** the costs
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## Meal Cost Limits

*(Effective September 1, 2025)*

Meal Type	Maximum per Person
Breakfast	\$34
Lunch	\$59
Dinner	\$103
Light Refreshments	\$24

Departments may enforce stricter limits.

Expenses over **200%** of these limits require **Chancellor approval**.

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## Provided Meals & Pre-Approval

When meals are included in a meeting or event:

- Document the **business purpose, attendee names**, and include the **agenda**
- **Pre-approval** is required, especially for **employee-focused events** (must be obtained through the VCRO)

### **Frequency Limits (IRS Guidelines):**

- Meals: no more than **once per month** per group
  - Light refreshments: no more than **twice per month** per group
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## **Entertaining While Traveling**

Submit entertainment expenses with your **travel report** (separate from travel meals). Documentation must include:

- Business purpose
- Names and affiliations of guests

Use UC's **travel reimbursement form** (no handwritten submissions).

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## **Quantity Purchases**

Bulk purchases (e.g., drinks, snacks for events) are allowed if:

- Items are used **within the same fiscal year**
  - Items are tracked in an **inventory log**.
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## **Reimbursement Guidelines**

### **Timelines**

- Submit reimbursement requests within **45 days** of the event
- After **120 days**, expenses may be reported as **taxable income** and require **W-2 adjustments**.

## Required Documentation

Required for expenses of **\$25 or more**

Must include:

- Itemized receipt (payee, date, amount, items, proof of payment)
  - Participant List with guest affiliations
  - Complete a **Lost/Missing Receipt Form** with an explanation if the receipt is lost.
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## Useful Resources

- [VCRO Pre-Approval Form for Exceptional Expenditures Catering Request Form \(2025\)](#)
- [Entertainment Reimbursements Checklist \(2025\)](#)
- [https://staff.lawrencehallofscience.org/wp-content/uploads/sites/14/2023/05/Certificate\\_of\\_Lost\\_Missing\\_Receipt\\_0.pdf](https://staff.lawrencehallofscience.org/wp-content/uploads/sites/14/2023/05/Certificate_of_Lost_Missing_Receipt_0.pdf)

Visit the [LHS Staff Website - Administration](#) for UC policies, processes, and forms related to entertainment.