



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.**

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
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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 July 1, 2022)

Meal Type	Maximum per Person
Breakfast	\$31
Lunch	\$54
Dinner	\$94
Light Refreshments	\$22

Departments may enforce stricter limits.

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

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).

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)
 - 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

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