



**Tulane University Controller's Office
Policy Statement – Meeting/Entertainment Expenses
August 3, 2007**

Payment or reimbursement for meeting and entertainment expenses require careful documentation to support business purpose. The University will provide accounts payable forms to support collection of the required information for meeting/entertainment expenses. Such forms are also provided to support collection of travel and related entertainment costs. Entertainment costs reported on the travel form are subject to this policy. Employee reimbursement requests must be accompanied by approval at the supervising level above the employee requesting the reimbursement.

Departmental Celebrations:

Generally, University Policy does not permit the expenditure of University funds on departmental celebrations where the primary focus is on employees or individual gifts to employees. Senior Officers can approve departmental celebrations or delegate approval of such functions to Deans, Associate Deans, Directors, and Department Heads. Such approval must be documented. It is acknowledged that the University is comprised of many specialized constituencies and that business meetings may need to be scheduled at lunch or after hours in furtherance of business.

Specific Exclusions:

University policy prohibits reimbursement for:

- Personal use of alcoholic beverages,
- Personal entertainment costs,
- Meals, entertainment, and bar bills of personal guests,
- Tickets for parking or moving violations.

Business Meetings:

For a meeting to qualify as a business meeting, there must be substantial business discussion or content. Those requesting reimbursement or payment for such meeting expenses must provide documentation to support business purpose. Such documentation will include a description of where the activity took place, when, who attended, and the business purpose for the meeting. Itemized invoices or receipts must be provided as support. There may be instances where itemized receipts are not available. In these cases those requesting reimbursement should fill out a “lost receipt affidavit”. This form is available on the AP Forms Website. Reviewers will complete a per-head calculation of overall expenses and consider the reasonableness of the overall request given the circumstances. The names of attending Tulane employees should be documented. If it isn't practical to list each attendee, then a



description including the number of attendees should be provided. Likewise, the names or description of other attendees and their business or possible business connection to Tulane should be documented. The business purpose description need not be extensive but should support the conclusion that business activity took place. If the requestor previously sought and received written approval from his Dean or Senior Officer to hold an event, that documentation or a copy can be attached as support for the business purpose and overall approval of the meeting/event. The Accounts Payable Office provides a Request for Entertainment/Meeting expense payment form and an itemization worksheet form for use in supporting payment requests and organization of the related documentation at its website. Payments for entertainment and meeting expenses, except those reported on the travel form, are to be requested on these forms.

Department heads may request payment or reimbursement for employee meals incurred in connection with work projects that impose an inconvenience on employees. Such requests must be reasonable to the circumstances and can be requested on the Entertainment/Meeting expense forms.

Entertainment Expenses:

Generally, alcohol is not reimbursable in connection with meetings/meals where only Tulane University employees are present and conducting business. University Officers, Deans, and Associate Deans may authorize such reimbursement on an exception basis, provided the business purpose of the meeting is clearly documented. Such approval can take the form of a signature on the reimbursement request. Alcohol may be reimbursed in connection with authorized entertainment and meeting activities where non-employees are present if the business nature of these activities are properly documented. Again, reviewers will consider the overall reasonableness of entertainment expenses based on per head calculations.

Entertainment includes any activity considered to provide amusement or recreation and may include meals and refreshments provided to existing or potential customers, vendors, contractors. Such costs must be reasonable, ordinary, and necessary. Ordinary means that such costs are common and accepted in your field of business, and necessary means that such activities are helpful (though not indispensable) for the conduct of business. Generally, the same parameters as outlined for meeting expenses also apply to entertainment incurred in a business format. Entertainment costs may be incurred during the active conduct of business or with a reasonable expectation of future business benefit.

Other procedures:

It is understood that Senior Officers and Deans can stipulate additional review guidelines. These guidelines expressed above are the default procedures that Accounts Payable and Financial Services will use to evaluate the sufficiency of supporting documentation.