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## **K. Entertainment**

### **1. Purpose.**

**1.1 Policies.** This statement sets forth the policies applicable to direct payment of or reimbursement for entertainment expenses.

**1.2 Establishment of Regulations.** The Administration shall establish regulations and procedures governing entertainment expenses consistent with Board policies, applicable laws and regulations, and sound, equitable business and accounting practices. All financial transactions are subject to Board policies regarding conflicts of interest.

**2. Entertainment Expenses.** Employees shall be reimbursed for University business related entertainment expenses. Expenses submitted for reimbursement shall:

- Be ordinary, necessary, and reasonable in the particular circumstances;
- Normally, absent reimbursement, qualify for deduction on an individual's tax return; and,
- Be substantiated, usually in the form of the original invoice or receipt.

**3. Accountable Plan.** The entertainment expense policy and regulations shall be intended to function as an "accountable plan" under federal tax law.

### **4. Responsibility.**

**4.1 Employee and Student.** Each Employee or Student is responsible for following University policies, regulations, and procedures. Failure to do so shall subject the Employee or Student to disciplinary action.

**4.2 Vice President.** The Vice President for Administration and Treasurer shall be responsible for entertainment expense policy and related regulations.