BUS-79 Business Meetings & Entertainment Campus Reminder

BUS-79: Documentation, Approval & Reimbursement Reminders

UC Business and Finance Bulletin BUS-79 governs University expenditures for business meetings, entertainment, programmatic activities, recruitment, employee morale-building activities, and related meals or light refreshments. The purpose of this reminder is to highlight common requirements that can help prevent delays during review and reimbursement.

Start With a Clear University Business Purpose

Meals, light refreshments, entertainment, and related expenses must serve a clear and necessary university business purpose. The expense should be reasonable, cost effective, allowable under the applicable fund source, and supported by documentation.

A complete submission should make it easy for a reviewer to understand:

- What the event or meeting was and why it was necessary for university business
- Who participated and their business relationship to the University
- When and where the event occurred
- What type of expense was incurred (for example, lunch, dinner, or light refreshments)

Maximum Per-Person Rates

BUS-79 Appendix A establishes the following maximum per-person rates, effective September 1, 2025:

Expense Type	Maximum Per Person
Breakfast	$34.00
Lunch	$59.00
Dinner	$103.00
Light refreshments	$24.00

For most events, these limits include food and beverages, labor, sales tax, delivery charges, and other service fees. Room rental, room setup, media rental, and decorations are generally excluded when separately stated by the vendor.

A reception immediately before a meal that includes beverages and hors d'oeuvres is treated together with the meal as a single event for calculating the per-person cost.

Documentation Required for Reimbursement

Reimbursement or payment requests should include:

- Type of expense and type of event
- Number of participants
- Guest list with participant names, titles, and occupation or group affiliation when needed to establish the business relationship
- Date and location of the event
- Specific business-related purpose of the occasion or event
- Required host and approving-authority information/approval

For entertainment, recruitment, and employee morale-building expenses, the request must include a written certification that the hospitality expense was incurred for an official University business purpose.

Receipts: $75 or More

Expenses of $75 or more per occasion must be supported by an original itemized receipt or an acceptable electronic receipt. If a receipt cannot be obtained or was lost after reasonable efforts to obtain a duplicate, the request must explain why the receipt is unavailable and certify that the amount claimed was actually paid.

Submit Expenses Timely

Employees seeking reimbursement for business-related meals and entertainment expenses must submit expense reports within a reasonable period, not to exceed 45 days after the expense was paid or incurred. Late submissions may be subject to additional review and, depending on the circumstances, may have tax consequences.

Expenses That Need Additional Approval

BUS-79 identifies certain categories that require additional approval, including:

- Entertainment involving a spouse, domestic partner, or family member of the official host or guest
- Tickets to sporting, theatrical, or musical events
- Cash contributions included in a meal or registration fee for a nonprofit fundraising event
- Employee morale-building and employee recognition events; including student employee morale-building and recognition events

Requests for exceptions to the per-person maximum rates must include a written justification explaining circumstances that were unavoidable or necessary to accomplish a university business purpose. Simply exceeding the standard rate is not, by itself, sufficient justification.

Employee Morale-Building: Know the Limits

University funds may be used for official employee morale-building and appreciation activities that serve a university business purpose. Examples include recognition receptions, annual faculty/staff picnics, new employee receptions, holiday gatherings, and gatherings for a departing employee who is retiring or separating after at least five years of service.

University funds may not be used for personal occasions such as employee birthdays, weddings, anniversaries, or similar events of a personal nature.

Guests, Spouses & Domestic Partners

Meals or light refreshments for visitors, guests, community members, volunteers, or employees may be allowable when there is an underlying business purpose supporting the University's mission.

Expenses for a spouse or domestic partner are reimbursable only when that person's attendance serves a bona fide University business purpose, such as having a significant role in the event or contributing to its success. Documentation should demonstrate that business purpose. Attendance that is only social or incidental is not reimbursable.

Approval & Internal Control Reminders

- Approvers should confirm that the expense is reasonable, necessary, allowable, properly documented, and within applicable rate and frequency limits.
- An individual with delegated approval authority should not approve their own entertainment expenses.
- Approvers should not approve entertainment expenses for a near relative.
- The approving authority should generally be the claimant's supervisor or someone at a higher classification.

BEFORE YOU SUBMIT

Confirm the business purpose is specific, attendees are documented, the itemized receipt is attached when required, the per-person cost is within BUS-79 limits, and any required additional approval or exception justification is included.

Important Reminder for Preparer-Created Expense Reports

When a preparer creates an expense report on behalf of an employee, the **employee must log in to Concur**, review the completed expense report, and submit it for the report to enter the approval workflow.

Preparers may create and complete expense reports on behalf of employees; however, **preparers cannot submit an expense report on behalf of the employee**. The employee is responsible for reviewing the report for accuracy and completing the final submission in Concur.

Before submitting, employees should confirm that:

- The entertainment expense has a clear and specific University business purpose.
- The event date, location, type of event, and number of participants are included.
- The guest list or attendee information is complete when required.
- An itemized receipt is attached for expenses of $75 or more, or the required explanation is provided if the receipt is unavailable.
- The per-person cost is within BUS-79 limits, or an appropriate exception justification and approval are included.

ENTERTAINMENT SELF-SERVICE

Use the Entertainment self-service process to prepare and submit business meeting and entertainment expenses. Employees are responsible for reviewing the expense details and supporting documentation before submission, so the request is complete and ready for approval.

- Select the appropriate entertainment or business meeting expense type.
- Enter a specific University business purpose rather than a general description.
- Provide the event date, location, participant count, and attendee/guest information as applicable.
- Attach itemized receipts and any supporting agenda, invitation, approval, or exception documentation needed for the expense.
- Review the per-person calculation and confirm the expense complies with BUS-79 before submitting the report for approval.
- Use a T&E Card for purchases from Approved Local Vendors for Drop-and-Go Food Delivery.