What is the purpose of the Entertainment policy?

1. Provide guidelines.
2. Define what is acceptable and not acceptable.
3. Provide consistency.
4. Protect against fraud and misrepresentation.
5. Ensure any reimbursement conforms with Federal, State and local tax rules.

What is an Entertainment Event?

An Entertainment Event is the judicious extension of hospitality in connection with official University business that is in the best interest of the University.

Maximum Allowable Limits

There are specific limits to what can be spent per person for an entertainment event. These are the standard campus limits, which include taxes, service, gratuity, and delivery charges. These rates do not include the cost of renting the facility, set-up, or the cost for audio visual rentals, which can be accounted for separately.

<table>
<thead>
<tr>
<th>Meal Type</th>
<th>Allowable Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$27.00</td>
</tr>
<tr>
<td>Lunch</td>
<td>$47.00</td>
</tr>
<tr>
<td>Dinner</td>
<td>$81.00</td>
</tr>
<tr>
<td>Light Refreshment</td>
<td>$19.00</td>
</tr>
</tbody>
</table>

Advance exceptional approval must be obtained for any entertainment event that exceeds the cost per person noted above and is no more than 200% of the rates. A written justification as to why the exception to policy is unavoidable and necessary to achieve a University business purpose must be included.

What Goes Into The Cost Per Person Calculation?

Food + Beverage + Tax + Service + Gratuity + Delivery

Library Business Services Travel & Entertainment

110 Doe Library
MC# 6000
Berkeley, CA 94720-6000
Phone: 510-642-0207
Fax: 510-642-8815
E-Mail: libevents@lists.berkeley.edu
http://www.lib.berkeley.edu/Staff/LBS/

UCB Travel and Entertainment

2195 Hearst St., Room 125
Berkeley, CA 94720-1100
Phone: 510-643-5652
Fax: 510-643-0234
E-Mail: travel@berkeley.edu
Web Address:
http://travel.berkeley.edu
**Library Entertainment Policy**

**Basic Policies**

1. **Compliance**
   - The host must acquire advance approval from his/her supervisor, unit head, or AUL/Director using the Library Entertainment Pre-Approval Request Form. Exceptional entertainment requires the University Librarian’s pre-approval. Failure to get necessary pre-approval may result in UC refusing to pay the bill or reimbursement. In that case, either the vendor or the employee may end up having to personally cover the cost.
   - The host must certify the expenses claimed are true by signing the Library Entertainment Check Request Form.
   - The entertainment authorizer has the responsibility to ensure the claims are within policy and follow policy guidelines.

2. **Disclosure**
   - All expenses are to be described accurately and fully on the Report.

3. **Documentation**
   - See Required Documentation section.

4. **Ethics**
   - The expense must have a bona fide business purpose, may not be lavish and extravagant and a University host must be present. Any meal that does not meet these conditions may result in taxable income to the recipient.

5. **Separation of Duties**
   - Hosts cannot approve their own expenses.

**Required Documentation**

1. Completed and signed Library Entertainment Pre-approval Request form.
2. Completed and signed Library Check Request form.
3. Original itemized receipts & invoices.
4. List of attendees (Name, Title, and Organization).

**Alcohol**

Advance approval from the University Librarian is required if the entertainment expense includes alcohol.

**Exceptional Expenses**

Advance exceptional approval must be obtained for any entertainment event that exceeds normal entertainment costs, including tickets to entertainment or sporting events, expenses associated with the entertainment of a spouse or equivalent or serves as an employee morale function (picnics, holiday gatherings). The actual entertainment expense request must include a written justification as to why the exception to policy is unavoidable and necessary to achieve a University purpose.

**Library Entertainment Procedures**

www.lib.berkeley.edu/Staff/LBS/ent-procedures.html