
SUBJECT: USE OF UNIVERSITY FUNDS FOR ENTERTAINMENT

PURPOSE: To establish a policy on the use of University funds for entertainment in conformity with State statutes

GENERAL POLICY

The Board of Supervisors has authorized the use of limited general revenue funds for the purpose of entertainment. These funds are separately budgeted in the Official Functions Account under the direct supervision of the Chancellor. Before any final plans can be made for the expenditure of any funds from the Official Functions Account, approval must be secured from the Chancellor.

Since these funds are minimal, each request will be carefully reviewed and approval given only to those applications indicating maximum benefit to the University. Prior approval must be secured for each event in accordance with provisions outlined in Operating Procedures below.

Expenses for entertainment to be paid from accounts not funded by general source revenues must secure approval from the Vice Chancellor of Finance and Administrative Services. This policy applies to gifts, grants, or contracts that include entertainment.

OPERATING PROCEDURES

- I. Request for expenditures to be made from the Official Functions Account must be made for each event, prior to final planning, using the following procedure:
 - A. The request must be initiated by the head of the appropriate budget unit and submitted by memorandum through his/her supervisor to the Chancellor. When the request is for expenditures from accounts not funded by general source revenues, it must be approved by the Vice Chancellor for Finance and Administrative Services prior to being sent to the Chancellor. The request should state:
 1. Purpose
 2. Name, title, and institutional affiliation of the person(s) for whom the entertainment is planned.
 3. Place
 4. Date and time
 5. Estimated total cost
 6. Number of persons (if applicable).

7. Cost per person (if applicable).
 - B. Upon approval, the account number will be assigned by the Chancellor or Vice Chancellor for Finance and Administrative Services if a restricted fund is used.
 - C. The Chancellor will distribute copies to the Vice Chancellor for Finance and Administrative Services (where applicable), and to the dean, department chair, and/or director.
- II. Expenditures to be made from accounts not associated with general source revenues (gifts, grants, contracts) must follow the procedure outlined above, except that charges for approved functions will be made to the specific account concerned and that account number will be used on all related forms.

DEFINITIONS

Funds for entertainment include expenditures for food, refreshments, and similar charges related to an approved event.

LOUISIANA STATE UNIVERSITY AT ALEXANDRIA
ACCOUNTING PROCEDURES

OFFICIAL FUNCTIONS GUIDELINES

<u>ACTIVITY</u>	<u>PURPOSE</u>	<u>FUNDING</u>
Meals for visiting educational consultants	To extend hospitality and to discuss visit purpose, progress and results	General Fund Accounts*
Meals for community leaders in both one-on-one and small group settings	To ascertain community leader perception of University mission, educational needs and University performance. To provide an expression of community involvement in future of University. To keep community leadership informed of University activities and plans	General Fund Accounts*
Reception and meals for members of University advisory groups, such as LSUA Citizens Advisory Committee	(Same as preceding)	General Fund Accounts*
Receptions and meals for educational conference speakers	To extend hospitality and to provide opportunity for more personal interaction with university/community members	General Fund Accounts*
Receptions for ceremonial occasions such as ground breaking, building dedication, commencement, award ceremonies, and retiring faculty/staff	To extend hospitality and recognition of those involved in ceremonial events	General Fund Accounts*
Chancellor's receptions for: a. New Members of Faculty and Staff b. Leadership of Faculty Committees/Councils. c. Administrative Leadership d. Student Leadership e. Alumni Board	To encourage community within University and express appreciation to faculty, students, and Chancellor's staff. To provide opportunity for University staff and students on more personal and informal basis.	General Fund Account

Chancellor's reception--Community Leadership	To reciprocate community leadership hospitality and demonstrate Chancellor's interest in community.	General Fund Account
Receptions and meals for visiting members of Board of Supervisors' staff, Board of Regents' staff, and staff from other institutions and national/regional associations	To extend hospitality of University and to honor visiting colleagues	General Fund Account
Reception and meals for members of legislative delegation and other members of state, national government.	Same as above	Foundation Funds
Receptions, single meals, group meals for potential and active donors	To cultivate and encourage potential donors and to recognize active and past donors to advancement of University	Foundation Funds

*Assumes that no state tax dollars would be used for alcoholic beverages.