

Entertainment and Official Occasions Expenditure Policy Chart

Expense Type	Allowed	Allowable Sources	Required Approval	Comments
Meals & Refreshments including alcohol and related items <i>(includes gratuities within reasonable limits)</i> for official occasions and other University functions	Dependent on funding source. See Comments.	Gift accounts or accounts specifically budgeted for official occasions (such as departmental non-operating accounts)	Approval by the applicable dean or vice president.	Pursuant to Article III of the Texas Appropriations Bill, all alcohol purchases for entertainment and official occasions related to Intercollegiate Athletics are entirely processed, approved and purchased using Gift funds under the control of the Vice President for Finance and Operations.
		Designated and Auxiliary Funds generated from Student Tuition and Fees	Approval by the Vice President or Associate Vice President for Finance	Student Fee and Flat Rate Tuition Funded Accounts are an exception to the general policy. These funds must be used to support student academic services, events, or materials. Meals and refreshments are not allowed unless for events in support of student and/or academic services where the majority of the attendees are students. These accounts can never be used to purchase alcohol. Alcohol purchases are not allowed on any account involving student fees or with any funds under the control of Intercollegiate Athletics.
		Non-State and Non-Federal Sponsored Research Funds	Advance approval by the sponsor and dean	
		Auxiliary Enterprises Funds	Approval by the applicable dean or vice president. For alcohol purchases related to Intercollegiate Athletics, see also Comments above under Gift accounts for details.	Alcohol purchases are not allowed on any account involving student fees or with any funds under the control of Intercollegiate Athletics. Auxiliary funds may be used in conjunction with specific programs and activities if appropriate.
Flowers, Invitations, Holiday Cards	Yes. See Comments.	Same sources and restrictions as for meals and refreshments. Faculty endowment, scholarship, and other restricted accounts cannot be used.	Approval by the Vice President for Finance	If sent by a department or office to honor the deceased or for congratulations or for other University-related purposes, these expenses are allowed.
Gifts of Cash, Certificates or Merchandise	No	None	Not Applicable.	Per Texas Constitution Article III
Awards to Employees of Lamar University <i>(no gift cards or gift certificates)</i>	Yes, with the exception of gift certificates and gift cards.	Same sources as for meals and refreshments. Restrictions may apply.	Approval by the Vice President for Finance.	Per I.R.C. Sec 74 & IRS Publication 15-A, this does not prevent the use of allowable funds for duly approved awards in excess of the de minimus threshold of \$50. Gift certificates and gift cards for any amount are disallowed for employees.
Awards to Retirees, Students or Friends of Lamar University	Yes (See Dollar Limits and Comments.)	Same sources as for meals and refreshments. Restrictions may apply.	Approval by the Vice President for Finance.	Per I.R.C. Sec 74 & IRS Publication 15-A & 515, this does not prevent the use of allowable funds for duly approved awards in excess of the de minimus threshold of \$50.