

LOUISIANA STATE UNIVERSITY AGRICULTURAL CENTER

Effective Date: September 1, 1988

AG CENTER PS-11
Version: 0

USE OF AGRICULTURAL CENTER FUNDS FOR ENTERTAINMENT

Purpose

To state the policy on the use of Agricultural Center funds for entertainment.

Definition

Entertainment includes all food, refreshments, other related items, admission charges, etc.

General Policy

Official Functions Account

Funds specifically budgeted for entertainment expenses are placed in a special fund named the "Official Functions Account" under the direct supervision of the Office of the Chancellor. Since this fund is limited, only expenditures which serve the best interests of the Agricultural Center can be approved. To make expenditures from this account, departments must obtain prior approval for each occasion by submitting a request to the Office of the Chancellor. The request should specify the purpose and benefits to the Agricultural Center, the individuals who will attend, and a detailed estimate of all expenses.

Entertainment charged to accounts other than from the Official Functions Account

Expenses for entertainment to be paid from departmental accounts must receive prior approval from the unit head. Requests for expenditure of funds must include the purpose and benefits to the department and the Agricultural Center, a list of those expected to attend, a detailed estimate of all expenses, and the source of funds. This applies to gifts, grants or contracts that include entertainment funds, unrestricted departmental accounts, and restricted auxiliaries. Entertainment cannot be charged to Federally funded projects unless the grant or contract specifically included authorization for such charges in the award notification.

The purchase of alcoholic beverages with state funds is prohibited.

Reimbursement Procedures

Reimbursement for expenses will be accomplished through the use of travel vouchers or internal transaction (IT) forms. The following information will be required on all travel vouchers or IT's, regardless of the source of funds:

- 1) Object code 658 must be used for entertainment.
- 2) A copy of the unit head's prior approval must be attached.
- 3) Receipts for all expenses must be attached.
- 4) A list of all individuals involved in the expenditure must be attached.
- 5) The account number to be charged must be specified.
- 6) The travel voucher or IT must be routed through the unit head to AgCenter Accounting Services.

If regarding conference, meeting, seminar or workshop, also see PS-30.