

## **M8.101 Use of Special, Revolving and Endowment Funds for Meals, Refreshments and Protocol Items**

With respect to the purchase of meals, refreshments and protocol items using Special, Revolving or Endowment Funds, such expenditures must be:

- 1) Necessary
- 2) Reasonable in Cost
- 3) Appropriate to the University Function

**OPRPM Form 136** should be completed and submitted in a timely manner with proper and sufficient details to justify and substantiate the appropriateness of the expenditures. The following is a list of items to be attached to Form 136:

- 1) A listing of all individuals for whom such items are provided
- 2) Documentation of event (copy of the flier, invitation or announcement of the University function/activity)
- 3) Other supporting documents (receipts, invoices, etc.).

In cases whereby events are open to the community, students and/or public, University programs will not be required to submit a listing of individuals (#1) but should include the necessary back-up documents (#2 & #3).

NOTE: Please allow the Office of Finance & Accounting five (5) working days for proper review.

All requests should include the signatures of the appropriate Dean/Director and Fiscal Officer before submission. Responsibility to approve a request to utilize Special, Revolving and Endowment Funds for such purchases is delegated to the Vice Chancellor for Administration, Finance and Operations (OVCAFO) and authorized designees. However, the Chancellor, OVCAFO, Deans/Directors and their designees may not approve their own expenditures of this nature.

In the event that a request is not approved, the Requesting Official will need to seek other means of funding and/or will be personally responsible for any costs incurred.

All purchases of meals, refreshments and protocol items shall be made in accordance with **APM A8.265 Specialized Purchasing**.

**Alcoholic beverages** shall not be authorized unless approval is granted pursuant to Executive Policies **E11.102 Authority to Approve Requests to Sell or Serve Alcoholic Beverages** and **E11.202 Management and Regulation of the Sale, Service and Consumption of Alcoholic Beverages on University Premises**.

Pursuant to Administrative Procedures **A8.225 Limitations in Purchasing**, an exception to cover actual cost of **tips** up to 20% of the authorized meal charge with Special, Revolving and/or Endowment Funds has been granted for units on the Manoa Campus by the Chancellor per **Memorandum dated June 21, 2007**. Any tip charges in excess of 20% of the meal cost will not be covered.