

Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: U. Entertainment Related Expenses

February 2014

1. The chief executive officer and his or her designated employees are authorized to use appropriated, foundation and local funds for entertainment and related expenses for official functions which support the institutional mission and serve a business purpose.
 - a. Entertainment involves guests external to the institution and is related to one or more of the following purposes:
 - i. recognition or promotion of academic achievement, scholarship, service to the institution, or athletic achievement
 - ii. promotion or communication of intellectual ideas and/or exchange of administrative and operational information on the institution's programs or activities
 - iii. support of institution-sponsored student events and activities
 - iv. development events (donor receptions, fundraising activities, etc.)
 - v. advocacy events with elected officials and policymakers, subject to the limitations of Title 18, Chapter 13, Idaho Code
 - vi. assistance to the State Board of Education, accrediting agencies, officials from other institutions, etc.
 - b. Meals may be provided for institution administrative/business meetings if integral to the meeting and the meeting time encompasses a normal meal time. Meetings at which a meal is provided must include at least one institution employee, be agenda driven, and be directly related to specific institution business.
 - c. Public relations expenses, business and civic club memberships (e.g. chamber of commerce or Rotary Club), and charitable contributions, are allowable if they are reasonable, necessary, and related to the function of the institution.
 - d. Membership at a country club or dining club shall be limited to institution senior management, shall be specifically provided for in an employment agreement and requires prior Board approval.
2. All expenses authorized in this Subsection shall be properly documented to support the business purpose of the expenditure. In addition, actual expenses shall be reported to the Board upon request.