APPENDIX A: HOP 2.1.2 Business Meals, Entertainment, and Other Uses of Institutional/Gift Funds
MAXIMUM PERMITTED AMOUNTS

Business Meals
Maximum per person rates for Business Meal expenses (including catering for meetings, events) incurred within Texas[1] are stated below.

All amounts shown below are exclusive of taxes, service charges, and gratuities (not to exceed 25%).

The maximum per person expenditures must not exceed the following amounts:

Activity	Dollar Limit
Breakfast	$ 25
Lunch	$ 50
Catering	$ 50
Dinner[2]	$ 100

[1] For Business Meals incurred in other locales, reference to the above listed rates may be used as a general guideline; however, the approver should use reasonable judgment when approving out-of-state expenses. Approvers may use the U.S. General Services Administration Per Diem Rates (http://www.gsa.gov/portal/content/104877) as a guide.

[2] Dinner rates include the cost of alcoholic beverages.

Holiday Functions
The maximum per person expenditure must not exceed $50 per participating employee (headcount) exclusive of taxes, service charges, and gratuities (not to exceed 25%).

Other Uses of Institutional/Gift Funds

Flowers
Expenses for flowers[3] must be less than $150 per employee, retiree, etc., excluding any taxes and delivery fees.

[3] Fruit or a similar item may be substituted for flowers.

Retirement Gifts and Functions
Expenses for retirement gifts and functions may be reimbursed at a rate of no more than $50 per each year of a retiree's service to System Administration or the U.T. System institutions. This rate is exclusive of taxes, service charges, and gratuities (not to exceed 25%). The cost of a non-taxable retirement gift is included. Retirement gifts of $100 or more, excluding any charges for taxes, shipping, delivery, or other add-on costs must be reviewed by the Office of General Counsel.

Other Gifts
Gifts of tangible property must be less than $100 for employees/regents, $100 for donors, $100 for guest speakers, and $75 for volunteers. The rates exclude any charges for taxes, shipping, delivery, or other add-on costs. Gifts of cash, cash equivalents, gift cards or certificates, bonds, and securities are prohibited.