



PORT TAMPA BAY™

Number	Section II
Effective	Aug 15, 2017
Revised	Original
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SUBJECT: PROMOTION/BUSINESS DEVELOPMENT EXPENSE POLICY

POLICY STATEMENT:

Pursuant to Section 22 of Chapter 95-488, Laws of Florida (Enabling Act), it is the duty and responsibility of the port director to plan and execute a continuous program of public relations, promotion, and sales, including advancement or reimbursement of reasonable and necessary expenses incurred by port authority personnel or representatives engaged in promoting or managing the port authority for hospitality and entertainment of business guests at the Port of Tampa (Port) or elsewhere pursuant to approved policy. It is the policy of the Tampa Port Authority, d/b/a Port Tampa Bay (PTB), to establish guidelines, rules and procedures for the authorization and payment of reasonable, actual expenses incurred for promotion and entertainment expenses related to the business of the Port.

PROCEDURES FOR IMPLEMENTATION:

Port Tampa Bay recognizes the need to perform marketing, promotional, networking and related activities not related to travel in order to conduct the official business of the Port. Such expenses may include meals, refreshments, attendance at meetings and other events, and related charges for parking and incidental items.

To qualify as a promotional/business development expense, an employee must (a) reasonably expect, and have as the primary motivation for the expenditure, that PTB or another business will benefit as a result of the promotional/business development activity; (b) incur the expense in a setting where the party being entertained would reasonably understand that the expenditure is for a PTB business objective; and (c) use the expenditure for the person from whom PTB expects the business benefit, as well as for the employee and other PTB staff in attendance.

- 1) Expenses for meals and/or refreshments must be documented by a detailed receipt including the name of the venue, the number of attendees with their names and business affiliations, and the nature of the business conducted.
- 2) PTB recognizes the fact that due to the sensitive nature and confidentiality of certain business development transactions, it may be critical that the identity of the prospective customer/party not be disclosed. In these instances, the attending parties may only be identified as "Prospective Customer" along with the number of attendees. However, a separate log detailing the actual names of the prospective customers involved will be maintained by the employee.
- 3) No expenses for individual meals or meals for groups consisting only of PTB employees are authorized under this policy.

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- a. Meals/snacks shall not be provided for weekly or regularly recurring meetings involving solely PTB employees;
 - b. Meals for social occasions, such as Administrative Assistant's Day, birthdays, etc. are not considered business meals and will not be reimbursed.
- 4) Working meals involving PTB employees and non-PTB employees that relate to official Port business other than promotional/business development activity may be reimbursed. Examples of working meals are meetings with other members of state agencies to discuss specific issues related to PTB such as funding availability or legislative issues. For the purposes of this policy, a non-PTB employee is defined as an individual not on the current payroll of PTB.
- a. As with all expenditures presented for reimbursement, working meals will only be reimbursed upon presentation of appropriate documentation, including the names of PTB and non-PTB employees who were present and participated in the working meal and the specific business issue(s) discussed during the working meal.
- 5) Charges for attendance at meetings or other events must be documented by a detailed receipt listing the names of the attendees paid for and their business affiliation as well as the business purpose of the function.
- 6) Parking charges should be substantiated by a receipt and the business purpose for the charge. Traffic and/or moving violations will not be reimbursed.
- 7) Discretion and good judgment must be employed in selecting appropriate dining venues to conduct Port promotion/business development. During promotional/business development events, PTB employees should use reasonable and customary measures in determining costs incurred for entertaining purposes.
- 8) Alcoholic beverage expenses incurred by PTB employees will not be reimbursed under any circumstances. PTB employees who elect to purchase alcoholic beverages during promotional, business development or working meals must do so at their own expense and exhibit good judgment and discretion. Alcoholic beverage charges for non-PTB employees incurred in conjunction with promotional/business development activity may be reimbursed. Proper documentation for these charges must be submitted in accordance with 1. above, in particular the specific business purpose associated with these charges.
- 9) Reasonable entertainment in the course of promotion/business development for meals and special events (sporting events, performances, shows, theater, etc.) is a common and generally acceptable business practice. Such practices are authorized, as long as the following apply:
- a. The entertainment is not illegal, frequent, extravagant, or reflects poorly upon PTB;
 - b. The principal aim is to discuss business matters, build business relationships and not to influence the protective client/vendor improperly;

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- c. When applicable, the special requirements for Government Customers are followed;
 - d. As stated in 1. above, documentation of entertainment, specifically, sporting event tickets, golf or any other form of entertainment for the purpose of promotion/business development, etc., must include a) the number of items of value purchased, b) the date the items were used, c) who used the items and d) what PTB-related financial or marketing benefit is expected to be derived. As stated in 2. above, it is understood that in certain situations, confidentiality must be maintained, therefore, the term "Prospective Customer" may be utilized along with the number of items used. Sporting event tickets, rounds of golf or any other similar type of entertainment used for promotional/business development purposes will be purchased and reimbursed on an event-by-event basis.
- 10) Failure to adhere to this policy may result in denial of the expense and require the employee to reimburse PTB for all related charges. Repeated abuses may result in disciplinary action up to and including loss of p-card usage, reimbursement and expense privileges and possible termination of employment.
- 11) PTB employees must provide detailed itemized receipts for all promotional/business development expenses larger than \$25.
- 12) Failure to adhere to these policies may result in disciplinary action up to and including termination of employment.

All PTB employees are required to sign a letter of acknowledgment each February stating they have read PTB's most recent employee expense and documentation policies. New employees will also be required to sign an acknowledgment letter regarding PTB expenses and documentation policies. The Vice President of Human Resources or the CFO will inform PTB employees of any new revisions of this policy as they are implemented.

Port Tampa Bay reserves the right to discontinue or amend this policy at any time with the approval of the PTB Board of Commissioners.

APPROVED: _____



DATE: 8/15/17

#146830 – Finance