

University of Alaska Southeast
Business Operations Advisory Circular

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Advisory Circulars

Advisory circulars are neither policy nor regulation, but are intended as informal aids in the interpretation of existing university directives. Normally, the reader can rely on the guidance contained in these documents as a safe harbor when the specific circumstances of a particular event or transaction are clearly consistent with the letter and spirit of the circular. Circulars are not, however, designed to be comprehensive reviews of all possible circumstances related to any particular financial transaction or event. *It therefore remains the responsibility of the individual to be thoroughly familiar with the details of underlying policy, procedure, regulation and law any time university funds are expended.* Where circumstances are unique or complex, or where compliance is less than certain, contact the Business Office for further guidance.

Background

The purpose of this circular is to examine the issues surrounding entertainment-type expenses, within the context of existing policy, procedure, regulation and law.

This circular applies to entertainment-type expenses paid with any university funds from any source whatsoever, including general funds, agency funds, restricted funds and all other funds. If the university disburses cash, or if a check is written from a university disbursement account, provisions of this circular apply.

This circular does not apply to the purchase or consumption of alcoholic beverages at formal or informal university sponsored or co-sponsored events. Purchase or consumption of alcoholic beverages is dealt with separately in *Advisory Circular 2004-2*.

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I Introduction:

Under normal circumstances, entertainment-type expenses are considered to be personal in nature and not subject to reimbursement by the university. However, certain entertainment-type expenses incurred on the normal course of university business, and in compliance with university policy and regulation, may be chargeable to university funds. The extent to which entertainment-type expenditures may be charged to the university is dependent primarily upon whether the funds used to pay the expenditure are *Chancellor's Funds* or *Departmental Funds*.

II Definitions:

1. Representational expenditures: exception-to-policy discretionary business expenditures not normally allowable under state and university procurement procedures. These expenditures are incurred by university employees responsible for representing the institution to the general public in an official capacity, and in an appropriately dignified manner. Certain approved entertainment-type expenditures are included in the definition of representational expenses.

2. Representational funds: (hereinafter referred to as “*Chancellor's Funds*”) are funds specifically authorized by the University President under Board of Regents regulation R05.02.07 for the purpose of transacting approved representational expenditures, including certain entertainment-type expenditures. The President entrusts responsibility for such funds only to selected individuals, including the UAS Chancellor, and through him, the Sitka and Ketchikan Community Campus Directors. Expenditure of Chancellor's Funds requires written authorization from the Chancellor or appropriate Community Campus Director, as discussed in detail in **Section IV (1)**, below.

As a general rule, if you don't know with certainty that a particular fund source has been designated Chancellor's Funds, *assume it has not*.

3. Non-representational expenditures: all expenditures of university funds that are not specifically identified as representational. These expenditures are subject to all state and university procurement regulation, including general prohibitions with respect to entertainment-type expenditures.

4. Non-representational funds (hereinafter referred to as “*Departmental Funds*”) consist of all university fund sources that have not been specifically designated as Chancellor's Funds by the University President. Almost all funds, including general funds, restricted funds, and agency funds, are Departmental Funds, and therefore subject to standard state and university procurement regulations.

III Entertainment-type Expenditures – Policy Interpretation:

1. Entertainment-type Expenditures Sourced from Chancellor’s Funds:

As a general rule, allowable entertainment-type expenditures may be paid only from Chancellor’s Funds. (BOR R05.02.07 E.) Policy and procedure with respect to expenditure of Chancellor’s Funds is thoroughly discussed in BOR R05.02.07, and will not be repeated here. The reader is once again cautioned that only a very few university officials have access to, or authority over Chancellor’s Funds. *Assume you are spending Departmental Funds* unless you have been specifically authorized in writing by either the Chancellor or Campus Director to spend Chancellor’s Funds.

2. Entertainment-type Expenditures Sourced from Departmental Funds:

As a general rule, Departmental Funds may not be used for entertainment-type expenditures. Once again, assume that any specific fund source is *Departmental Funds* unless you know for certain that it is *Chancellor’s Funds*.

3. Four Limited Exceptions to the General Rule:

Under very limited circumstances, Departmental Funds may be used for certain narrowly defined entertainment-type expenses. The Board of Regents has approved only four such exceptions to the general rule (BOR R05.02.07 E.7.)

“The following entertainment type expenses are not required to be charged to representational accounts (Chancellor’s Funds): expenses for refreshments, meals and similar costs incurred in connection with:”

- a) “Events that are traditional or ceremonial in nature (such as receptions for commencements; student, faculty or employee award ceremonies; parents day programs; and other events requiring similar protocol).”

These events fall into two broad categories:

- i) Formal university sanctioned public events characterized as ceremonies or celebrations. These events generally involve parents, community members, dignitaries, and local, statewide or national organizations.
 - ii) In-house, campus wide non-public events involving major segments of the university population. As a general rule, the Chancellor and/or Campus Directors attend these events as either invited guests or sponsors. They involve a broad range of UAS departments, and are recognized as officially sanctioned UAS functions. Individual departmental ceremonies, or informal, department sponsored functions, are not included in *exception a*.
- b) “Hosting advisory councils, boards and fund-raising events.”
 - i) Fund raising events are defined as any formal or informal events that directly involve donors or potential donors, and are hosted by the Development Office or by the Office of the Chancellor. If serving of alcoholic beverages is involved, refer to Advisory Circular 2004-02.

- ii) Advisory councils and board meetings generally involve significant numbers of participants who are not employed by the university. (Non-public, inter-campus, or intra-UAS departmental meetings are *not* included in this category.) Normally, events qualifying under *exception b. ii* are hosted on campus. Where good business reasons exist for use of off-campus work sites, any food which may be served is only incidental, and is funded by the university merely to expedite the business purpose of the meeting.
- c) “Sponsoring work sessions where participants are required to work through the meal period, or the majority of participants are on travel status for the university.”

These events could best be characterized as joint work sessions involving internal coordination of academic, research, social or administrative programs. Participation is normally limited to employees of the institution, with perhaps a relatively small number of invited outside guests. The events are held on campus, unless compelling business reasons require other facilities. In all cases, the local must be a reasonable work environment. Such work sessions are infrequent in nature, usually involving time sensitive and urgent commitments, which preclude normal meal periods.

- d) “Providing instructional, research, public, and student service programs.”

This class of entertainment-type expense relates to the university’s institutional programs. These expenses directly facilitate the university’s educational, research, economic, and social outreach to individuals and organizations outside the institution. By their nature, these events always involve substantial participation by non-employees who are an integral part of the program in question.

Under no circumstances may restricted grant or contract funds be expended for entertainment-type expenses if such expenditure violates any State or Federal prohibition; if the granting or contracting organization specifically prohibits such expenditures; or if the expenditure is inconsistent with the letter or spirit of controlling document, or the stated or implied intent of the grantor or contractor. Contact the Grant & Contract Office for guidance.

A fair measure of common sense must be applied before incurring entertainment-type expenditures at institutional program activities. In order to qualify under this exception, entertainment must be judged to be a normal part of a typical event of the type in question. For example, serving meals to out of town non-employee guests and employee hosts is common; but serving food to students in a classroom is not. Both events may be broadly classified as institutional programs, but entertainment-type expenditures are appropriate in one cases, but not the other. While it is impossible to list all institutional program settings where entertainment-type expenditures are appropriate, and those where they are not, it is expected that reasonable, fiscally conservative judgment will be used by all parties involved.

Any entertainment-type expenditure that does not fall into one of these four narrowly defined exceptions may not be funded from Departmental Funds. Be very cautious in making assumptions as to qualification under these exceptions, and never proceed without appropriate

pre-approval, since unauthorized expenses can result in personal liability (See Advisor Circular 2004-03). If you are unsure if a particular activity falls into one of the qualified exceptions, check with appropriate approving authority, or with Business Operations.

When in doubt, assume the exceptions do not apply.

IV UAS Implementation Procedures

Entertainment –type expenses arguably account for more unauthorized expenditures than any other the single spending category. In order to comply with university policy and regulation, as well as IRS regulation, it is extremely important to follow procedures carefully. Most critical to this process is obtaining pre-approval for all expenditures, and fully documenting all transactions.

UA Procurement Manual Sec. 18.5(b) requires that specific written authority be included with transaction documentation for any entertainment type expense, whether sourced from Chancellor’s Funds or Departmental Funds.

Complete *UAS Form ENT-1* (Attachment B) for every entertainment event to be paid for or sponsored by UAS, or by any UAS department. The form is event specific, and the same form can be used for multiple transactions related to a single event. A copy of the form must accompany standard purchase and payment paperwork submitted to the Business Office for each transaction. All information requested on the form must be provided. The form should be filled out so that a reasonably intelligent reader would have a good sense of the nature of the event and reason for the expenditure, based solely on the information as presented on the form and in attached documentation.

Entertainment-type expenditures using either Chancellor’s Funds or Departmental Funds generally require compliance with complex IRS regulations covering allowable charges and documentation standards. (IRS Publication 463, Chapters 2 and 5, and IRS Reg. Sec. 1.162-17, et. al.) Under normal circumstances, compliance in all respects with university regulation, and completion of *UAS Form ENT-1*, will reasonably insure compliance with IRS regulations as well. Failure to complete the form, or to otherwise comply with university regulations can trigger serious IRS complications for both the university and the individual.

1. Procedures for Representational Entertainment-Type Expenditures sourced from Chancellor’s Funds:

Representational entertainment-type expenditures require preparation of *UAS Form ENT- 1*, signed by the requesting party, the appropriate dean or director, and the UAS Chancellor or Community Campus Director.

2. Procedures for Non-representational entertainment-type expenditures sourced from Departmental Funds:

In order to qualify for expenditure of university funds, all entertainment-type expenses other than those paid with Chancellor’s Funds must fall into one of the four narrow exceptions discussed above. If you do not have authority from the Chancellor or Campus Director to use Chancellor’s Funds, and your proposed expenditure does not fall into one of the four non-representational exceptions, any entertainment-type expenditures are unauthorized and will not be reimbursed.

If your non-representational entertainment-type expenditure qualifies under one of the four exceptions, there are two absolute requirements before you are authorized to proceed:

- a. You must fill out ***UAS Form ENT-1*** completely and accurately. Check with the Business Office if you have any questions. Incomplete or inaccurate forms will be returned to the originator, and transactions will inevitably be delayed. A copy of the form must accompany paperwork for each transaction related to the entertainment event in question.
- b. You must receive pre-authorization from the Vice Chancellor for Administration, Community Campus Director, or their designees enumerated below. Such authorization is in addition to any other required authorization for that purchase (...which will depend on the nature of the purchase, the method of purchase, and the dollar amount involved.)

3. Designees Authorized to sign and approve UAS Form ENT-1 for non-representational expenditures sourced from Departmental Funds:

The following designees are authorized to sign UAS form ENT-1 for Non-representational entertainment-type expenses:

Appointees of the UAS Vice Chancellor:

- Academic Deans and Provost (authority up to \$250 per event)
- Dean of Students (authority up to \$250 per event)
- Library Director (authority up to \$250 per event)
- Director of Information Technology (authority up to \$250 per event)
- Director of Development (authority up to \$1,000 per event)
- Director of Student Activities (authority up to \$250 per event)
- One Administrative Designee (authority as determined by the Vice Chancellor)

Appointees of each UAS Community Campus Director:

- One Administrative Designee (authority up to \$250 per event)

The names of currently appointed designees may be obtained from the UAS Business Office.

V Questions & Answers:

1. Student Activities, and Grant Expenditures:

Q 1-1. A student organization has established an agency account in Banner, as required by university policy. The money in this account was sourced from student activity fees, and is intended for student programs that normally include food. I plan to buy pizza at Bullwinkle's for an upcoming meeting of the group using an LPO (limited purchase order.) Any problem with that?

A 1-1. No problem at all, but you'll have to fill out a *UAS Form ENT-1* and get it properly authorized. Then go ahead with your standard LPO paperwork. Since this is a student service program, it falls under *exception d* allowing use of Departmental Funds, so you can have the Form ENT-1 signed by any of the on-campus designees of the Vice-chancellor for Administration or Campus Directors. (Keep in mind that certain designees have limited dollar authority.) Check with the Business Office if you're unsure who can authorize this expenditure.

Q 1-2. I am taking my Biology 401 class to DIPAC for an all-day seminar and demonstration of roe recovery techniques. DIPAC has agreed to arrange for delivery of a light lunch for the class during a short noontime break. Is this an allowable use of Departmental Funds?

A 1-2. Based on the information provided, it seems to be an allowable expenditure of funds consistent with *exception d* of BOR R05.02.07 E. Considering the length of the seminar and the location of the facility, this is a reasonable approach.

Q 1-3. I offer a three-hour class two days per week to twelve students in the Egan classroom building. At the midpoint of each class, I give a fifteen-minute break during which I want to provide students with a light snack and soft drinks. Is this reimbursable from Departmental Funds?

A 1-3. No. These students could easily obtain soft drink and snacks from Spikes or from the cafeteria, as would any other students. Food and beverage are not normally served to students by the university between classes or during class breaks, and *exception d* does not apply.

Q 1-4. Our department has a grant involving Alaskan teachers who will spend the summer in Juneau studying biology. As an explicit part of the grant, we are expected to enhance the teachers' awareness and appreciation of the unique marine ecology of Southeast Alaska by facilitating direct observation of the marine environment. We have therefore planned an all day boat trip to Tracy Arm, with lunch and snacks served on board. Can the cost of the boat charter and food be funded with Departmental Funds under Board of Regents *exemption d*?

A 1-4. Let's begin with the food. Provided this expenditure does not violate any State or Federal regulation, and assuming the granting agency has specifically provided funding for expenditures of this nature, it likely qualifies under *exception d*. (You may need to check with Grants and Contracts to be sure.)

The boat charter, however, is very different. The Board of Regents exceptions cover only "*refreshments, meals and similar costs*." The boat charter therefore fails to qualify under any exception. The question, however, is whether or not this expenditure falls into the category of "entertainment". Based on the information provided, it may not. Depending on the intent of the granting agency, it may in fact be educational expense, which may be fully authorized. (It would seem very difficult to study the marine environment without a boat). A very close reading of the grant document and the budget document will be required. This case is complex enough that you should contact the Business Office *before* making detailed plans.

Q 1-5. Same facts as above, except the Alaskan teachers are here to study mathematics. The grant says nothing about enhancing understanding of Southeast marine ecology. It does, however, encourage us to socialize with the teachers in order to help them form valuable professional bonds. We therefore feel it is appropriate to schedule the charter to Tracy Arm so university faculty and the Alaskan teachers can mingle in an enjoyable and memorable setting. Is this permissible under the regulations of the university?

A 1-5. No. Under these circumstances, the boat charter is entertainment, which may not be funded with Departmental Funds unless subject to one of the four exceptions. But each of the exceptions is limited to "*refreshments, meals and similar costs*", which would not include the cost of a boat charter. There is no provision in the Board of Regents exceptions for this expenditure.

Though the grant does not prohibit the event, it certainly does not require it. University regulations, however, do prohibit such expenditures with Departmental Funds, which include restricted grant funds. It is therefore suggested you find an alternative means of providing for the social interaction required in your grant. For example, in these circumstances, an on campus reception with food provided would likely be acceptable under *exception d*.

2. Departmental Events:

Q 2-1. Our department holds a staff meeting every Thursday at noon. Because the meeting covers the lunch hour, we buy pizza for all attendees. Is this covered under the "working meal" exception (*exception c*) to the non-representational entertainment-type expense policy?

A 2-1. No. The intent of the exception cited is for unusual situations requiring urgent, time critical attention to the business of the university. Routine meetings are not included. If pizza is purchased for routine meetings, the participants must pay for it.

Q 2-2. Our department is hiring a new faculty member and I have been asked to interview her over dinner during her stay in Juneau. Can the restaurant bill be charged to departmental funds?

A 2-2. No. Dinner charges at restaurants are typically limited to Chancellor's Funds, which must be approved by the Chancellor or Campus Director. There is no applicable Board of Regents exemption that would allow expenditure of Departmental Funds for this purpose. Normally, Chancellor's Funds are made available for such events, but prior written approval is required from the Chancellor or Campus Director. Use Form ENT-1. Keep in mind that Chancellor's Funds may never be used to purchase alcoholic beverages. (See Advisory Circular 2004-02)

Q 2-3. Same facts as above, but a group of faculty gather at the home of one of the faculty members in order to entertain and informally interview the faculty candidate. Can the host faculty member be reimbursed for meal expenses for the group from departmental funds?

A 2-3. No. Once again, only Chancellor's Funds can be used for this purpose. None of the four exemptions in BOR 05.02.07 E cover this situation.

Q 2-4. Our department has planned a farewell ceremony for one of our long-term employees who is leaving university employment. The event will include hors d'oeuvres and soft drinks, as well as a small farewell gift. Can this event be paid for with departmental funds under the "ceremonial" exemption? (*exception a. ii*)

A 2-4. No, it cannot. This event is not a formally sponsored university function, nor is it a UAS sponsored award ceremony. Funds must come from personal contributions. If, however, the individual is retiring, and is eligible for a UAS sponsored retirement ceremony and gift under the university's retirement ceremony program, payment for the food might be appropriately sourced from Departmental Funds under *exception a. ii*. Contact Human Resources for specifics on this program.

Q 2-5. Our department meets annually to discuss overall program planning for the coming year. In order to avoid the normal distractions of the business place, and to provide a setting conducive to "thinking outside the box", we normally hold this event at Aldershiem Lodge. Is this an appropriate use of departmental funds?

A 2-5. There is no exception found in BOR R05.02.07 that would permit the use of Departmental Funds for this purpose. It is therefore not an acceptable expenditure of departmental funds.

Q 2-6. Our department holds employee meetings in our conference room. The meetings sometimes extend for several hours at a time, and we generally serve coffee. If the meeting is particularly long, we may also serve donuts or other light snacks. Can we purchase these items out of departmental funds?

A 2-6: It is clearly understood that university employees will consume beverage and modest quantities of light snacks throughout the day at their workplaces. Normally, the cost of such

items is a personal expense. During long meetings, however, it would be inconvenient and disruptive to require each employee to obtain their own consumables at their own expense. De minimis departmental expenditures for these items is not inconsistent with the spirit of R05.02.07, and will not be considered a violation of that regulation.

Q 2-7. Same facts as preceding question, except that my department refuses to purchase these items. Is it acceptable for my department to ignore the comfort and convenience of employees in this way?

A 2-7. Yes. No department is required to expend funds for entertainment-type expenses, even expenses that are considered de minimis. It depends entirely on the circumstances, and the department head and his or her superior make the decision.

3. Inter-Campus Meetings, and Meetings with Non-Employees:

Q 3-1. UAS is hosting an on campus two-day meeting of a special inter-campus employee benefit sub-committee consisting of attendees from UAS, UAF , UAA, and Statewide. Meetings will last all day, and sandwiches will be brought in to save the time it would take for the participants to go out to lunch. Is this covered under the “working meal” exception? (*exception c.*)

A 3-1. Yes. The meeting is on campus, presumably in an appropriate work environment, the meal is planned during the meeting, and is only incidental to the agenda. Time is critical, and the exception applies.

Q 3-2. Same facts as the preceding question, but after the first day’s meeting ends, the sub-committee has a dinner catered in the Lake Room. Is this covered under any of the non-representational exceptions?

A 3-2. No. The dinner includes only university employees, is not a formal university function or personnel award ceremony, is not an institutional program, as defined above, and is not a working session since in this case the Lake Room is not being used as a work environment. Generally, meals taken by employees outside the work environment are at the expense of the employee, unless on travel status, in which case such expenses are subject to university travel regulations.

Q 3-3. Two people from UAF have traveled to Juneau for critical discussions with UAS staff members on a topic of concern to both campuses. The meeting is scheduled to last all day. At noon, the parties adjourn to the Canton House for a quick lunch and further discussions. Is this covered under the “working lunch” exception? (*exception c*)

A 3-3. No. Once the meeting moves to a public restaurant, it is outside the work environment, and cannot be considered a working meal under *exception c*. Under these circumstances, the meal is representational entertainment, requiring expenditure of Chancellor’s Funds approved by the Chancellor or Campus Director. Departmental funds cannot be used for this purpose, and it is highly unlikely Chancellor’s Funds would be made available.

Q 3-4. Same facts as preceding question, but instead of going to the Canton House, the parties adjourn to the Mourant cafeteria for a working lunch. Is this covered by the non-representational “working meal” exception?

A 3-4. No. The cafeteria is not a work environment. For purposes of this discussion, it is considered the equivalent of a public restaurant.

Q 3-5. Same facts...so how about sandwiches at the conference room table?

A 3-5. Yes, the conference room is a work environment, and would be covered under *exception c*, assuming all other conditions are met.

Q 3-6. The university has arranged a joint meeting of members of the Natural Science Department and the State Fish and Game Board to discuss critical issues related to halibut fisheries in Southeast Alaska. The meeting will be held in a banquet room at a local hotel, and will begin with a dinner catered by the hotel. Is this an appropriate expenditure of departmental funds?

A 3-6. The purpose of the meeting is critical university programmatic business, which necessarily involves a substantial number of officials who are not employed by the university, and are not local to Juneau. While the meal is separate from the business discussion, it is only incidental to the business meeting. Participants have been invited for the purpose of the discussion, not for the purpose of dining. Assuming the setting is business appropriate, the dinner seems to be an acceptable expenditure of Departmental Funds under *exception b. ii* of Board of Regents regulation R05.02.07 E.7.

Entertainment-type Expenses Decision Matrix

Chancellor's Funds	Departmental Funds
<p><u>Allowable Expenditures:</u> All entertainment meeting the representational standards outlined in BOR R05.02.07.</p> <p><u>Approval Authority</u> Chancellor or Community Campus Director</p> <p><u>Fund Source:</u> Representational funds 70000/105010 (or Community Campus equivalent) Account 8115 <i>only</i></p> <p><u>Form:</u> UAS Form ENT-1 (required <i>before expenditure</i>)</p>	<p><u>Allowable Expenditures:</u> Entertainment -type expenses (BOR R05.02.07.E.7)</p> <ol style="list-style-type: none"> a. Traditional or ceremonial events b. Hosting advisory councils, boards, and fundraising events c. Meals for work sessions d. Instructional, research, public and student service programs <p><u>Approval Authority</u> Vice-chancellor / Community Campus Directors, or following designees: Deans, Provost and certain Directors for purchases up to \$250 Administrative Designee</p> <p><u>Fund Source:</u> Any public or non-public funds (use appropriate Acct Codes) (Contact Grants and Contracts before committing restricted grant funds.)</p> <p><u>Form:</u> UAS Form ENT-1 (required <i>before expenditure</i>)</p>
<p>Non-Alcohol (Advisory Circular 2004-01)</p>	<p><u>What:</u> Alcohol of any kind at any entertainment event</p> <p><u>Approval Authority</u> Vice-chancellor or designee Administrative Designee for any amounts</p> <p><u>Fund Source:</u> <i>non-public sources only</i> allowable Foundation funds allowable agency funds allowable other restricted funds (very rarely)</p> <p><u>Form:</u> UAS Form ENT-1 (required <i>before expenditure</i>)</p>
<p>Alcohol (Advisory Circular 2004-02)</p>	<p><i>Never Authorized</i></p>

Revision Log

Revision Number	Date	Changes
1	5/3/04	<ul style="list-style-type: none">• Adjust authorized approval levels (page 8)• Convert Form UAS Ent-1 to text-enterable PDF format (Attach B)