

 <p><b>Category:</b> Financial</p> <p><b>Policy applicable for:</b> Faculty/Staff</p>	<p><i>Policy Title:</i></p> <p><b>Meal Expenses</b></p> <p><b>Effective Date:</b> 02/01/2008 Reviewed 12/02/2013</p> <p><b>Prior Effective Date:</b> mm/dd/yyyy</p> <p><b>Enabling Act(s):</b> IRS</p>	<p><i>Policy Number:</i></p> <p><b>2.1.4</b></p> <p><b>Policy Owner:</b> Sr. VP for Administration and Finance</p> <p><b>Responsible Office(s):</b> Accounts Payable Purchasing Tax Compliance</p>
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## Background

University of Cincinnati funds may be used for ordinary, reasonable, and business-related expenses incurred in furtherance of the university's mission. This policy addresses circumstances under which the university may pay for meals.

## Policy

The university may pay for properly-documented meal expenses that fall into one of the following categories:

- Overnight travel meals
- Business meals
- University functions
- Non-university functions

The following paragraphs set forth policies for each type of meal. Gratuities for business meals are allowed; however, they must be reasonable and not exceed 20 percent. Alcohol may be paid for in accordance with the Alcohol Purchases Policy but cannot be purchased on a Purchasing Card.

### Overnight Travel Meals

See the Travel Expenses Policy for details on overnight travel meals.

### Business Meals

The university may pay for or reimburse properly documented meals for which the primary purpose is a business discussion. Business meals must include at least one non-university individual whose presence is necessary to the business discussion. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion. For meal expenses associated with fundraising, see the Entertainment Expenses Policy.

IRS rules on substantiation of business expenses require documentation of the time, date, place, business purpose and attendees at the meals. Please note that the

documentation requirements apply to all on-campus (including the Faculty Club) or off-campus business meals, regardless of payment method.

The university will not pay for or reimburse meal expenses that lack documentation or a clear business purpose. Meetings attended solely by university employees and gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals. However, occasional meals provided as part of a university function may be permitted (see University Functions section below).

Expenditure amounts for business meals, including gratuities, must not exceed current federal per person per day rate for that city. The pro-rating of meal expenditure amounts is not required. Original itemized receipts are required.

### **Business Meals on Sponsored Projects**

Contact your grants administrator for guidelines and restrictions for business meals on sponsored projects.

### **University Functions**

University funds may be used to provide food at a seminar, retreat, workshop, orientation or other university function. Invoices, payment requests or Purchasing Card original receipts for these expenditures must include a brief description of the business purpose of the gathering and, if feasible, a list of attendees. Under this policy, the university may provide food and/or refreshments at Board meetings, meetings with external stakeholders (alumni, state government, community groups, etc.), meetings with external speakers, activities involving volunteers, and activities at which a majority of the participants are students.

Provision of food at gatherings of university employees on a daily or similar ongoing basis is not considered an appropriate use of university funds. However, food may be provided at meetings of university employees on an occasional basis. For example, it may be appropriate to provide food or reimburse for a "working" breakfast, lunch or dinner, particularly when the employees or students are using personal time to conduct university business. A formal business discussion must be the primary purpose for the gathering. For purposes of this policy, "occasional" is defined as no more than four times during a fiscal year per organizational unit.

### **Non-University Functions**

University funds may be used to pay for registration fees for conferences, seminars or other meetings that provide lunch and/or refreshments during the program. However, if a non-overnight program specifies that lunch is "on your own," the university will not pay for or reimburse that meal.

Exceptions to this policy require documented approval by the respective senior vice president, vice president, dean or their designee.

### Procedure

<b>UC Flex GL Account</b> (Overnight Travel Meals)	<i>5305xx range</i>
<b>UC Flex GL Account</b> (All Other Meals)	<i>5304xx range</i>
<b>Non-Travel Meal</b>	Process Request for Payment through A-114 or Purchasing Card

*Organizational units may institute policies more, but not less, restrictive than this policy (2.1.4) if desired.*

#### **Related links:**

- [Alcohol Purchases Policy](#)
- [Employee Recruiting Expenses Policy](#)
- [Entertainment Expenses Policy](#)
- [Per Diem \(per person per day\) Rates](#)
- [Purchasing Card Policies and Procedures Manual](#)
- [Travel Expenses Policy](#)
- [Variant Expense Rate Table](#)

#### **Phone Contacts:**

Accounts Payable	556-6746
Purchasing	556-6742
Tax Compliance	556-5899
Unit Business Administrator	