

Payment/Reimbursement for Food/Refreshments and Meals

The university will pay for or reimburse for meals or food/refreshments in certain circumstances. Listed below are various types of such circumstances along with policy requirements, allowable amounts, and needed documentation.

Travel Meals

Requirements to qualify as a travel meal:

- The travel MUST include an overnight stay; there are no travel meals on same day/incidental travel (IRS Regulations)
- The overnight travel must be pre-approved on a Travel Authorization Form

Amounts:

- Up to the federal per diem (the per person per day amount) for the applicable city; the federal M&IE (Meals and Incidental Expenses) per diem is intended to cover the cost of meals, gratuity for meals and incidental expenses such as a bellhop tip

Documentation:

- Appropriately completed and approved Travel Authorization Form
- Appropriately completed and approved Travel Expense Report (A-113)
- If the per diem (or up to per diem) is claimed on the A-113, meal receipts are not needed. For any meal paid with a Purchasing Card, an original, itemized receipt is needed and should remain with the P-Card statement

Business Meals

Requirements to qualify as a business meal:

- The primary purpose of the gathering is a business discussion
- A non-university person necessary to the discussion must attend

Examples:

- A meal when recruiting a faculty/staff member
- A meal with an external consultant to discuss a business endeavor
- A meal with an external colleague to foster an academic or research relationship
- A meal with all UC attendees DOES NOT qualify as a business meal
- A meal that is primarily social DOES NOT qualify as a business meal
- A 'thank you' meal DOES NOT qualify as a business meal

Amounts:

- The university will pay for/reimburse only those individuals necessary to the business discussion
- Up to the federal per diem (the per person per day amount) for the applicable city; this amount includes the cost of the meal and gratuity for the meal

Documentation:

- Time, date, place, a list of all attendees, and a clear statement of the business purpose
- If seeking reimbursement, an A-114 signed by someone organizationally senior to the payee and with original, itemized receipts attached
- If paid by Purchasing Card, no A-114 is needed but original, itemized receipts and other documentation should remain with the P-Card statement

Appreciation of Service - Food/Refreshments

Requirements for food/refreshments to qualify as appreciation of service:

- At the discretion of the senior vice president, vice president, dean
- Recognition of individual/group for extraordinary performance related to their current position

OR

- An individual departing the university (e.g., retiring)

Amounts:

- Reasonable; expectation is light food/refreshments and not meals

Documentation:

- If seeking reimbursement, an A-114 signed by someone organizationally senior to the payee and with original, itemized receipts attached
- If paid by Purchasing Card, no A-114 is needed but original, itemized receipts and other documentation should remain with the P-Card statement.
- If paid with a Purchase Order or Term Contact, an invoice referencing the Purchase Order or Term Contract number

Entertainment - Meals or Food/Refreshments

Requirements for food/meals to qualify as entertainment:

- Food/meals while fundraising or promotion of the university
- Food/meals while entertaining a university guest
- Hosted by a designated university official or other employee asked to serve in a host capacity

Examples:

- A meal for a potential or existing donor
- A reception for a guest performer or speaker
- Food/meal to enhance the university relationship within the community
- Meal and entertainment when recruiting for a high-level position such as a dean, vice president, department chair, eminent scholar
- Events for only UC employees are not entertainment

Amounts:

- Pre-approval by a senior vice president, vice president, dean or their designee required for meal/food/refreshments and other entertainment expenses (e.g., tickets to a show) in excess of \$75 per person per event or for total estimated expenses in excess of \$5,000
- When recruiting for a high-level position, pre-approval by a senior vice president, vice president, or dean required for meal/food/refreshments and other entertainment expenses (e.g., tickets to a show) in excess of the per person limits; maximum is \$200 per person per day for high-level recruiting

Documentation:

- If seeking reimbursement, an A-114 signed by someone organizationally senior to the payee and with original, itemized receipts attached
- If paid by Purchasing Card, no A-114 is needed but original, itemized receipts and other documentation should remain with the P-Card statement
- If paid with a Purchase Order or Term Contract, an invoice referencing the Purchase Order or Term Contract number

University Functions - Food/Refreshments

Requirements to qualify as a university function:

- Seminars, retreats, workshops, orientations, or other university events. Document the business purpose of the gathering and if feasible, a list of the attendees

OR

- Board meetings, meetings with external stakeholders (alumni, state government, community groups, etc.), meetings with external speakers, activities involving volunteers, activities at which the majority of participants are students. Document the business purpose of the gathering and if feasible, a list of the attendees

OR

- Gatherings of university employees on an occasional basis (i.e., no more than four times a fiscal year per organizational unit). Example: a "working" breakfast, lunch or dinner

Amount:

- Reasonable; expectation is light food/refreshments and not meals

Documentation:

- Business purpose and list of attendees, if feasible
- If seeking reimbursement, an A-114 signed by someone organizationally senior to the payee and with original, itemized receipts attached
- If paid by Purchasing Card, no A-114 is needed but original, itemized receipts and other documentation should remain with the P-Card statement
- If paid with a Purchase Order or Term Contact, an invoice referencing the Purchase Order or Term Contract number

Non-University Functions - Meals or Food/Refreshments

The university will pay for registration fees for a conference, seminar or other meeting that provides a meal and/or food/refreshments as part of the program

Payment/Reimbursement for Food/Refreshments and Meals – Quick Reference*

Key Requirements		Amount	Documentation	Original, Itemized Receipts/Invoice?
Travel Meal	<ul style="list-style-type: none"> Overnight stay 	Up to the federal per person per day rate (per diem) for the applicable city	<ul style="list-style-type: none"> Pre-approved Travel Authorization Form Travel Expense Report (A-113) P-Card Statement (if P-Card used during travel) 	No receipts needed if the federal per diem (or up to it) is claimed. Receipts required for <i>all</i> Purchasing Card expenses.
Business Meal	<ul style="list-style-type: none"> Business discussion is primary purpose A non-university person must attend 	Up to the federal per person per day rate (per diem) for the applicable city	<ul style="list-style-type: none"> Document time, date, place, list of attendees, clear statement of the business purpose A-114 or P-Card Statement 	Required
Entertainment	<ul style="list-style-type: none"> Fundraising Promotion of the university Entertaining a guest of the university Hosted by a designated university official or other employee asked to serve in host capacity 	Meal and other entertainment expenses in excess of \$75 per person per event <u>or</u> with a total estimated cost over \$5,000 require pre-approval by a senior VP, VP, dean or their designee	<ul style="list-style-type: none"> A-114, P-Card Statement, Purchase Order or Term Contract 	Required
University Function	<ul style="list-style-type: none"> Seminars/workshops Retreats Orientations Other university events Board meetings External stakeholder meetings Volunteer activities Activities with primarily student participants 	Reasonable (e.g., light refreshments)	<ul style="list-style-type: none"> Document the business purpose and list attendees, if feasible A-114, P-Card Statement, Purchase Order or Term Contract 	Required
University Function	<ul style="list-style-type: none"> Gathering of university employees A “working” breakfast, lunch or dinner Limited to four times per fiscal year per organizational unit 	Reasonable	<ul style="list-style-type: none"> A-114, P-Card Statement, Purchase Order or Term Contract 	Required
Appreciation of Service	<ul style="list-style-type: none"> Individual or group extraordinary performance recognition Individual departing from university (e.g., retiring) At discretion of senior VP, VP, dean 	Reasonable (e.g., light refreshments)	<ul style="list-style-type: none"> A-114, P-Card Statement, Purchase Order or Term Contract 	Required

* See attached pages for examples and additional information. Note also: organizational units may have more restrictive policies.