

MIDDLE TENNESSEE STATE UNIVERSITY

POLICIES AND PROCEDURES MANUAL

POLICY NO: IV:04:13

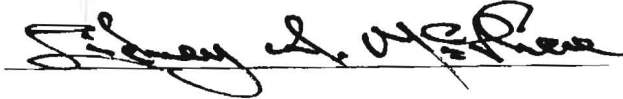
DATE: August 11, 2006

SUPERSEDES POLICY NO: IV:04:13

DATED: January 24, 2005

SUBJECT: Policy for Purchase of Meals and Refreshments for Both on and Off Campus

APPROVED: Sidney A. McPhee, President



1. The "Authorization for Purchase of Meals and Refreshments for Both On and Off Campus" form (Attachment I) must be used for the purchase of all food and beverages being purchased with institutional funds. It is recommended that the "Authorization for Purchase of Meals and Refreshments for Both On and Off Campus" be approved prior to the event. If purchase is not approved, the employee may be held personally responsible for all related cost.
2. Provisions of this policy apply to all purchases of food and beverages. Under no circumstances will the purchase of alcohol be permitted. Food and beverage purchases should not be self-serving for the sole enjoyment of department personnel.
3. Food and Beverages, which is primarily business in nature, may be paid or reimbursed where properly documented meals whose primary purpose is a business discussion. Business meals generally include at least one non-university employee. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.

In addition to an itemized receipt, IRS rules of substantiation of business expenses require documentation of the time, date, place, specific topic of discussion and attendees at the meals. Please note that the documentation requirements apply to all on-campus or off-campus business meals, regardless of payment method. Accordingly, all on-campus dining facilities require this documentation for all meals charged to departmental accounts.

The university will deny reimbursement for meal expenses that lack documentation or a clear business purpose. Gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals.

4. Food and Beverages such as that associated with banquets, receptions, and ceremonies, will not generally be funded. Food and beverage expenditures may be reimbursed within the following guidelines:
 - Food and beverage consumed by a visiting lecturer, entertainer, or guest of the university.
 - Food and beverage, which may be an essential part of a program, such as, but not limited to, that needed for day care locations, Project Help, science laboratories, and those events that promote or provide cultural awareness.

- Food and beverage, which is an integral element of a program that is institutionally supported and recognized, such as, but not limited to, approved conferences, extended training sessions, seminars and outreach efforts between the university and other groups, communities, organizations, or associations.
 - Institutional funds may be used to purchase food and non-alcoholic beverages for recognition, appreciation and/or retirement events. However, the event must be in accordance with institutional policies. Events should be reasonable in their number and occurrence per fiscal year as well as the amount spent. Events must be institutionally recognized with attendance open to all University employees. Recognition gifts and retirement plaques are allowable up to a reasonable value limit per employee/retiree recognized.
5. Reimbursement of actual expenses for meals and related costs shall be allowable when acting as designated host(s) to guests of the institution or other official business functions. The university official requesting reimbursement must have been present when the meal was purchased or refreshments occurred. Reimbursement shall not exceed amounts that are reasonable and appropriate for the location and circumstance. In determining reasonableness, consider the type of function being hosted and the per diem meal allowance allowed for travel within the same location.
 6. The request for reimbursement, or payment should include the identification of all persons being served. However, it need not necessarily include specific names; those served can be identified, for example, as "34 registered conference participants and guests," subject to there being available for audit a roster, registration list or other information which could be used to identify the persons being served. Reimbursement for refreshments also does not require the listing of individual names, but does require identification of the function and the estimated number of people served. The approving official is responsible for seeing that adequate documentation exists to support payment under this provision.
 7. The "Authorization for Purchase of Meals and Refreshments for Both On and Off Campus" must be submitted for each meal or event. A description of the event and a statement of purpose must be included on the form together with original receipts. The statement of purpose should be more descriptive than "business." Credit card receipts will be accepted as documentation for reimbursement, providing the vendor name is legible.
 8. Food purchases must be documented on the "Authorization for Purchase of Meals and Refreshments for Both On and Off Campus" and should be processed through normal channels. Account code 74980 will be used for all food purchases. The form must be approved by the Budget Head and next level of approving authority.
 9. The department head and next level of approving authority is responsible for insuring the reasonableness of the meal costs and the legitimacy of the business purpose. Departments should clearly communicate to employees the acceptable business purposes that will be approved. Any purchase of \$2,000.00 or more, except purchases that are made through the University's food service vendor, must have a purchase order issued by the university Purchasing Department. For purchases over \$2,000.00, the dated and signed receiving copy of the purchase order should be forwarded to Accounts Payable.

10. The University's food service vendor has the exclusive right to provide all on-campus meals, according to the vendor's contract. All departments are required to utilize the university food service vendor unless the vendor declines to provide services for the requested event (see MTSU Policy IV:04:20, Food Service – Catered or Off-Campus Vendor). The billing invoice should be attached to the completed “Authorization for Purchase of Meals and Refreshments for Both On and Off Campus.”
11. The appropriate Vice President or his or her designee must approve any exceptions to this policy. The signature must be included on the “Authorization for Purchase of Meals and Refreshments for Both On and Off Campus.”

MIDDLE TENNESSEE STATE UNIVERSITY
AUTHORIZATION FOR PURCHASE OF MEALS AND REFRESHMENTS
FOR BOTH ON AND OFF CAMPUS

Event Date: _____
On Campus Location: _____ Vendor: _____
Off Campus Location: _____ Vendor: _____
Event Purpose: _____

Guest(s): _____

University Personnel in Attendance: _____

Estimated Amount: _____

The claimant certifies by signature that no charges for alcohol beverages are included in the requested amount.

Claimant: _____
Name (Please Type or Print) Signature Date

Approved: _____
Appropriate Dean or Department Head Date

Approved: _____
President or Vice President Date

ORIGINAL RECEIPTS MUST BE SUBMITTED FOR REIMBURSEMENT
Credit Card Receipts will be accepted if the vendors name is legible.

Payment Information:

Check Issued to: _____
Name (Please Type or Print)

SS#: _____

Address: _____

Departmental Payment Authorization Number: _____

Index Number: _____ - 74980 (Account Code)

Comments: _____
