

OAKLAND UNIVERSITY

ADMINISTRATIVE POLICIES AND PROCEDURES

208 BUSINESS MEALS AND HOSTING EXPENSE

SUBJECT: BUSINESS MEALS AND HOSTING EXPENSE

NUMBER: 208

AUTHORIZING BODY: VICE PRESIDENT FOR FINANCE
ADMINISTRATION

RESPONSIBLE OFFICE: CONTROLLER'S OFFICE

DATE ISSUED: APRIL 1996

LAST UPDATE: JUNE 2009

RATIONALE: To set forth guidelines for reimbursement of Employee business meals and hosting expenses.

POLICY: Hosting is an appropriate expense of University Funds if hosting activities contribute to, or result from, legitimate University-related business. University departments must fill out Attachment 208.1 and submit to the Accounts Payable Department along with original receipts for reimbursement/payment of all business meals and hosting expenses. Local business meals and meal expenses incurred by Employees while hosting University guests will be reimbursed at actual cost within the constraints of good taste and reasonableness.

SCOPE AND APPLICABILITY: All University departments and Employees are required to comply with this policy.

DEFINITIONS:

PROCEDURES: Each department is expected to use prudence in determining the appropriateness of the hosting function.

Reimbursement for alcoholic beverages will require President or Vice President approval and may not be charged to the general Fund or Non-General Funds which preclude such expenditures because of donor or grant restrictions.

Meal expenditures in connection with meetings of University personnel are generally not reimbursable, see OU AP&P #207 Business Expenditures.

Documentation: For business expenses to be adequately substantiated, the IRS requires documentation of the time, date, place, business purpose and attendees at business meals.

Attachment 208.1 must be filled out and submitted to the Accounts Payable Department with appropriate documentation.

Original meal receipts must be submitted with the vouchers. Order stubs with handwritten totals are not acceptable. Acceptable meal receipts must include itemized meal costs.

Payment: Attachment 208.1, Payment Voucher – Must be completed each time payment or reimbursement is required for a hosting meal or event.

Reimbursements, not on Travel Status: Attachment 208.1 should be utilized in place of a Reimbursement Voucher when the Employee requesting reimbursement for hosting was not on travel status at the time the hosting expenses were incurred. See OU AP&P #1000 Procurement Policy for additional information. See OU AP&P 1200 Travel for additional information.

Reimbursements, on Travel Status: A Travel Expense Summary should be utilized to obtain reimbursement for business meal expenses the Employee incurred when on travel status. (A traveler is considered to be on "travel status" when required to be away from his or her home substantially longer than a normal day of work. A sleep or rest period must be taken for the traveler to be considered on "travel status"). Attachment 208.1 must be attached to the Travel Expense Summary.

Small Order Purchase: Include Attachment 208.1 when processing payments to vendors for hosting expenses on the SOP. See OU AP&P #1000 Procurement Policy for additional information.

Purchase Orders: Payments to vendors for catered events with 20 or more attendees must be made using a Purchase Order and Attachment 208.1 Payment Voucher. See OU AP&P #1000 Procurement Policy for additional information.

RELATED POLICIES AND FORMS:

OU AP&P #207 Business Expenditures

OU AP&P #400 Alcoholic Beverages

OU AP&P #1000 Procurement Policy

Attachment 208.1, Payment Voucher

APPENDIX: