

## **Meal Expenses**

### **Policy #411**

Effective Date: 4-1-2009

Revision Date: NA

## **Policy**

UC Physicians funds may be used for ordinary, reasonable, and business related expenses incurred in furtherance of the organization's mission. This policy addresses circumstances under which UC Physicians may pay for meals. **Food expense associated with Grand Rounds activity is exempt from this policy.**

## **Procedure**

1. UC Physicians may pay for properly-documented meal expenses that fall into one of the following categories:
  - Overnight travel meals
  - Business meals
  - UCP functions
  - Non-UCP functions
2. 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.
3. Alcohol may be paid for in accordance with the University of Cincinnati Alcohol Purchase Policy accessible on-line through the following link  
<http://www.uc.edu/trustees/rules/ruledetail.asp?ID=87>.

## **Overnight Travel Meals**

4. See the Employee Travel Policy for details on overnight travel meals.

## **Business Meals**

5. UC Physicians 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-UCP 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 University of Cincinnati Entertainment Expenses Policy at the following link  
<http://www.uc.edu/af/documents/policies/entertexp0509.pdf>.
6. 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-site or off-site business meals, regardless of payment method.

7. UCP will not pay for or reimburse meal expenses that lack documentation or a clear business purpose. Meetings attended solely by UCP 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 UCP function may be permitted (see UCP Internal Meetings section below).
8. Expenditure amounts for business meals, including gratuities, that exceed 6 attendees or \$60 per person (\$100 per person for recruitment meals) will be reviewed and may not be reimbursed fully. Original itemized receipts are required.

### **UCP Internal Meetings**

9. UCP funds may be used to provide food at a seminar, retreat, workshop, orientation or other UCP 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, UCP may provide food and/or refreshments at Board meetings, meetings with external stakeholders (state government, community groups, etc.), meetings with external speakers, activities involving volunteers.
10. Food may be provided at meetings of UCP 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 are using personal time to conduct UCP 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 once per month.

### **Non-UCP Functions**

11. UCP 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," UCP will not pay for or reimburse that meal.

On File

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Policy Approved By

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Date