

**AUSTIN PEAY STATE UNIVERSITY
POLICIES AND PROCEDURES MANUAL**

Policy Number: 4:010	Supersedes Policy Number: 4:010
Date: April 26, 2006	Dated: September 20, 2005
Subject: Business Meals and Recognition Events	Mandatory Review Date: April 26, 2011
Initiating Authority: Vice President for Finance and Administration	TBR Policy/Guideline Reference: 4:07:00:00
Approved:	President: signature on file

The policy for Business Meals and Recognition Events issued by Austin Peay State University is based upon the Business Meals and Recognition Events policy issued by the Tennessee Board of Regents as adopted for the State University and Community College System of Tennessee.

The University may pay or reimburse properly documented meals whose primary purpose is a business discussion. Business meals generally include at least one non-APSU university employee. However, occasional gatherings of university employees may also be reimbursed. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.

In addition to an itemized receipt, IRS rules on substantiation of business expenses require documentation of the time, date, place, specific topic of discussion and attendees at the meal. 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.

All on-campus or off-campus business meals and recognition events must be authorized in advance by the appropriate approving authority.

The University will deny reimbursement for meal expenses that lack documentation or a clear business purpose.

Institutional funds may be used to purchase food and non-alcoholic beverages for special recognition and/or retirement events held on behalf of the University (i.e., employee retirement receptions, dinners honoring distinguished guests of the University, University-wide appreciation functions). Recognition gifts and retirement plaques are allowable in conjunction with the hosted event. Gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals and/or recognition events (i.e., holiday socials, departmental gatherings, birthday celebrations).

All on-campus or off-campus business meals must be authorized in advance by the employee's supervisor. Recognition events must be authorized in advance by the vice president of the division or the President, whoever is appropriate. Advance authorization may be given in written or spoken communication.

Payment Procedures

1. Provisions of this policy apply only to university employees hosting guests of the University off campus and/or official business functions and special events catered by the University's food service vendor. The University official requesting reimbursement must have been present when the meal was purchased or refreshments offered. Any purchase of \$2,000 or more must have a purchase order issued by APSU's purchasing office.
2. 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. Employees are expected to use good judgment to ensure meals and related costs are reasonable.
3. A complete and approved "Business Meal and Recognition Event Payment Authorization" form (Attachment A) must be submitted to accounts payable for each meal or event. Credit card receipts will be accepted as documentation for reimbursement, providing the vendor name is legible.
4. Each event must be submitted for payment on a separate form.
5. The department head is responsible for ensuring the legitimacy of the business and/or recognition event purpose. The department head is also responsible for determining the availability of funds. Though prior approval is not required, departments should clearly communicate clearly to employees the acceptable business purposes and recognition events that will be approved.

Examples of legitimate business and recognition events that are subject to this policy include but are not limited to the following:

- a. meal with prospective faculty/administrative or professional staff in relation to the interview process
- b. meal with guest speaker or visiting dignitary
- c. University- sponsored symposium
- d. campus wide retirement/farewell reception
- e. campus divisional staff retreats (usually organized at the director's level or above)

Examples of business and recognition events that are not allowable include but are not limited to the following:

- a. meals with staff for general office discussion
 - b. holiday parties
 - c. birthday celebrations
 - d. farewell receptions for student workers
 - e. departmental retirement/farewell receptions
6. If the event is catered by the University's food service vendor, the department must obtain the billing invoice; attach it to the completed "Business Meal and Recognition Event Payment Authorization" form and forwarded to accounts payable. If the event was direct billed via a departmental purchase order or purchase order issued by the purchasing office, the invoice or the dated and signed receiving copy of the purchase order must be attached to the "Business Meal and Recognition Event Payment Authorization" form and forwarded to accounts payable.

AUSTIN PEAY STATE UNIVERSITY
BUSINESS MEAL PAYMENT AUTHORIZATION
(See APSU Policy 4:010)

PLEASE PAY: CLAIMANT or VENDOR:	_____	DATE: _____
	Name	Signature of Claimant
CAMPUS ADDRESS:	_____	

REQUIRED EVENT INFORMATION :	TIME: _____	DATE: _____
REASON FOR MEAL AND OR EVENT:		

NAME(S) of GUEST(S):
UNIVERSITY PERSONNEL IN PARTY:

DEPARTMENT TO BE CHARGED:		
_____	_____	\$ _____
Department Name	Account Number	Amount

APPROVALS:
I certify that sufficient funds are available.

Department Head

Dean/Director

President/Vice President (as appropriate)

~~~~ Original receipts *must* be attached ~~~~