

VIII-6.00(D) UNIVERSITY OF MARYLAND POLICY AND PROCEDURES
CONCERNING FOOD PURCHASES FOR PURPOSES OTHER THAN
EMPLOYEE TRAVEL AND RESALE (BUSINESS MEALS)

(Approved by the President April 10, 1992; Revised February 28, 2012)

I. POLICY

It is the policy of UMCP that local hosting in support of University business is an allowable expense which can be submitted for payment to the vendor, reimbursed to the individual that incurred the expense or furnished by Dining Services.

Expenditures for food must be in accordance with State policy, reasonable and necessary, and part of a bona fide business function of the University. Expenditures must not be for events considered to be primarily social in nature or include any alcohol.

Business meals may be appropriate in the following instances:

- Interviews of an applicant for employment by official University host(s)
 - Applicant's spouse for positions of Faculty, Department Heads, Directors, Deans, Vice Presidents, Provosts and President
- Meals for visiting scholars and faculty.
- Meals for distinguished guest speakers/lecturers.
- Meetings with business leaders outside the University for the purpose of student interaction and/or future contributions to programs.
- Meetings with colleagues from other universities to discuss university research, instruction, administrative functions, etc.
- Meals with prospective students.
- Employee awards/appreciation programs.
- Meals during unusual hours or at unusual places of work for groups performing University services.
- Conferences, convocations, symposiums and other special events which are on behalf of or substantially involve non-UMCP personnel.
- Contract and Grant Accounts: if the purchase of food is in the budget, and it is a reasonable and necessary expense given the restricted purpose of the grant.
- Other instances that satisfy the criteria in the first paragraph above.

Business meals are not appropriate in the following circumstances:

- Personal meals among University employees.
- Routine meetings among university employees (e.g. faculty and staff meetings).
- General discussion meals among employees.
- Any social function (i.e. birthdays and holiday)

Dollar Guidelines

The following guidelines are provided to assist faculty and staff in determining what is reasonable within the broad array of events and situations that occur on campus. University policy does not define specific dollar amounts for what constitutes a reasonable meal expense,

because the reasonableness of an expense depends upon many relevant factors, including the business purpose of the event and the location.

The federal per diem amounts for meals serve as a starting point for guidance as to the suggested maximum amount of expense allowable for a business meal. The per diem chart can be found using the following web link:

<http://www.dbs.umd.edu/travel/services/rates/domestic.php>

The rule of thumb is one to two times the per person allowance and should include the tax with a maximum of 20% tip.

Amounts in excess of these guidelines may be permissible based upon circumstances including location. Expenditures that exceed twice the per diem rate must be approved by a Vice President, Dean, or Designee

II. PROCEDURE

Documentation Required for Payment

Supporting documentation for business meals must include:

- List of attendees, including complete names when practical and affiliation to the University. Estimated attendance is acceptable for conferences, convocations, symposiums and other special events.
- Explanation of the business purpose.
- Certification stating that no alcohol was included in the purchase or reimbursement request.
- The date of the meeting or event.
- A legible itemized receipt from the restaurant or vendor along with the credit card or paid receipt if a reimbursement.
- A reimbursement request must be submitted within the fiscal year of the expense – i.e., prior to “second close” in mid-July.

Responsible Administrative Office: Office of the Comptroller, Accounts Payable,
3101 Chesapeake Building, Extension 52640