SOUTHWEST TENNESSEE COMMUNITY COLLEGE

SUBJECT: Business Meals

EFFECTIVE DATE: July 1, 2007

All hospitality and related expenses, such as meals and refreshments, must withstand the test of public scrutiny. College officials who are authorized to approve the purchase of meals and refreshments must exercise prudent judgment when determining whether or not such expenditure is appropriate. According to TBR Policy 4:07:00:00, business meals are defined as including at least one non-college attendee. Examples include meals or refreshments served at meetings involving external constituents such as advisory boards and other groups for public relations purposes, when appropriate. Expenditures of state funds for meals or refreshments for routine internal assemblies that include staff meetings and other college committee meetings attended only by college employees are not allowed. Gatherings that are primarily social in nature are prohibited as state expenses.

In addition to itemized receipts, IRS rules on substantiation of business expenses require documentation of the time, date, place specific topic of discussion and attendees at the meals. The documentation requirements apply to all on-campus and off-campus business meals. Accordingly, all billings for services of on-campus dining facilities must include the required documentation for all meals or refreshments charged to departmental accounts. The College may deny payment/reimbursement for meal or refreshment expenses that lack documentation or a clear business purpose, and that are not in conformance with this policy.

College-wide assemblies such as convocations are exempt from this policy. Exceptions to this policy also may include working/training sessions that include and extend beyond a normal mealtime during the workday. Any other exceptions require prior approval by the President.

Source of Policy: Financial & Admin. Services
Related Policy: N/A
Approved: President

Responsible Vice President for Financial Administrator:& Administrative Services
TBR Policy Reference: 4:07:00:00
TBR Guideline Reference: N/A

Date: July 1, 2007