



California State University Channel Islands
Administrative/Financial Services

ACCOUNTING POLICIES & PROCEDURES

Subject:

Business Meals

ACCOUNTS PAYABLE (AP)

- Complete Revision
- Partial Revision
- New

Procedure No. (rev)

AP-01

Supersedes: N/A

Page: 1 of 3

Effective Date: 3/10/00

Reference CSU Chancellor's Office Procedure AP-01. Business Related Expenses.

Policy It is the policy of California State University Channel Islands (CSUCI) to procure and pay for pre-authorized, allowable business-related food expenses.

Procedures ALLOWABLE EXPENSES AND OCCASIONS

Reimbursements of business food expenses must be directly related to, or associated with, the active conduct of official university business. When a university employee acts as an official host, the occasion must, in the best judgment of the approving authority, serve a clear university business purpose, with no personal benefit derived by the official host or other university employees. In addition, the expenditure of funds for food should be cost effective and in accordance with the best use of public funds.

Employee functions such as faculty or staff retreats may be reimbursed. However, payment or reimbursement is not permitted for the following types of occasions: employee birthdays, weddings, anniversaries, farewell gatherings (other than retirement), and occasions such as Secretary's Day.

When determining whether a food expense is appropriate, the approving authority must evaluate the:

- importance of the event in terms of the costs that will be incurred
- benefits to be derived from such an expense
- availability of funds
- alternatives that would be equally effective in accomplishing the desired objectives

Following are examples of situations that meet these criteria:

- HOST TO OFFICIAL GUESTS

When the university is host to official guests, including visitors from other universities, members of the community, or university employees visiting from another work location, the cost of meals or light refreshments may be reimbursed. In addition, such costs may be reimbursed for prospective appointees or students for positions requiring specialized training and/or experience of a professional, technical, or administrative nature.

- MEETINGS OF A LEARNED SOCIETY OR ORGANIZATION

When the university is the host or sponsor of a meeting of a learned society or organization, the cost of meals or light refreshments may be reimbursed.

- MEETINGS OF AN ADMINISTRATIVE NATURE

When meetings of an administrative nature are held that are directly concerned with the welfare of the university, the cost of meals or light refreshments may be reimbursed. Where meals are involved, they must be a necessary and *integral part of the business meeting, not a matter of personal convenience* (e.g., the cost of meals for employees from the same work location may be reimbursed by the university if a working lunch is included as part of a scheduled meeting). Qualified meetings should take place over an extended period of

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time and the agenda should include a working meal to satisfy the requirement that the meal is part of a business function. Reimbursement will not be allowed when two or more employees from the same work location choose to go to lunch together to continue their business as an *incidental* part of the meal, or when the meeting could have been scheduled during regular work hours.

- **STUDENT EVENTS**

Meals will not be provided for students. Exceptions may be made when the trust fund or grant specifically identifies the provision of meals for students and the specific purpose or goal of the occasion. Community Relations funds may be used to provide snacks for special recognition activities, such as academic achievement, community service or graduation.

APPROVAL OF TRANSACTIONS

Approval for official university food expenses must be obtained from the ***Director of Administrative Services** PRIOR to the scheduling of the event. In order to ensure that the approval of business-related food is entirely independent, individuals with approval authority delegated (i.e., the Director of Administrative Services) shall not approve their own expenses.

- **OFF-SITE LOCATION**

All off-site meetings must be pre-approved by the Director of Administrative Services and coordinated in advance with the CSUCI Office of the President. Approval of the meeting and all negotiations with hotels and other venues will be handled by the appropriate department and approved by the Office of the President.

- **ON-SITE LOCATION**

A request for pre-approval of official business-related food expenses must be requested in advance from the Director of Administrative Services. This request must be on the Business Meal Approval Form (#AP-1a), or equivalent.

The completed request must specify the:

- type and date of event
- type of food expense (e.g., breakfast, lunch)
- department name and chargeable account number
- number of participants (with attached guest list)
- estimated cost per person
- nature of the occasion or purpose of the meeting
- vendor providing the food
- signature of department head

FUNDING SOURCE

Official meal expenses may be paid from various university funds. The following general limitations apply:

- **STATE APPROPRIATIONS**

Alcoholic beverages may not be charged to State funds.

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• TRUST FUNDS

Various non-State funds controlled by the university may be used to fund official business, but only within the restrictions, if any, governing the use of the fund and within the guidelines set forth in this policy. In the event of a conflict between the terms of the fund and university policies, the more restrictive of the two policies shall apply. Alcoholic beverages may not be charged to Trust funds.

PAYMENT METHOD

All catering and Business Meal costs should be charged to the department procurement card. When completing the monthly procurement card statement include the Business Meal Approval form (form #AP-la), list of attendees, and the original vendor invoice. In the event that the vendor does not accept a procurement card, a purchase order must be requested **in advance** from Contract Services and Procurement.

RESPONSIBILITIES

DEPARTMENT HEADS

The department head (or equivalent authority) is responsible for reviewing and restricting expenses and occasions, and for submitting the appropriate forms with approval and supporting documentation to the Director of Administrative Services.

ACCOUNTING DEPARTMENT

The appropriate department is responsible for submitting Procurement Card Reports via the Director of Administrative Services by the deadline each month. The Chancellor’s Office Accounting Department is responsible for paying the University procurement card invoices in a timely manner.

FORMS

BUSINESS MEAL APPROVAL FORM- (form #AP-la, r. 9/98) Attachment

Issue Date: 3/10/00
Effective Date: 3/10/00

Approved by: _____
Director of Administrative Services & Chief Financial Officer

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