

Meals and Refreshments

Business Meals and Refreshments:

Incidental to formal, internal on-campus meetings, where the primary purpose is to conduct official AUM business are considered allowable Business Meals. When the meal is incidental it is expected that the group will continue through the agenda with little or no interruption. Box lunches, refreshments, or similar inexpensive meals may be provided for the sake of continuity.

Note: Simply planning a meeting at mealtime does not make the meal integral to the meeting. If employees leave their normal business activities to go to a restaurant for a meal, the presumption will be the primary purpose was to eat rather than to conduct business, even if business was discussed, and these meals will not be reimbursed.

Guest Meals:

Attended by **non-paid guests** of the University (e.g. interview candidates, guest lecturers, visiting scholars, other distinguished guests – not on PSAs) when at least one non-AU employee is present. There must be a documented business purpose (must meet IRS ordinary and necessary criteria) and need for business to extend into a traditional mealtime period.

Limited to **three** University employees without prior written approval

The University Purchasing Card is the preferred method of payment due to sales tax exemption. Employees should not use their personal funds to make University purchases.

Other:

Student functions must be held on campus; require flyer/invitation and itemized receipt. Receptions are only allowed for retirements.

Required Supporting Documents for Business or Guest Meals and Refreshments:

1. Full agenda including time and location
2. Itemized invoice or receipt
3. List of all in attendance that denotes each participant's association with AUM events if not open to all on campus
4. Business purpose

Unallowable Meals:

- **Business meals served at a location other than the meeting site**
- **Meals held prior or subsequent to a business function/meeting**
- **Meals provided for social function in celebration of an event or holiday. Meals provided to promote fellowship among constituents, including introduction of new staff, departmental award ceremonies, Christmas parties, and other “end of year” functions.**
- **Gratuity in excess of 20%**
- **Spousal meals**
- **Alcohol**

***Note:** In certain circumstances, it may be more appropriate to use Auburn University Foundation funding. **Prior approval** must be obtained in these instances.*

If you have questions related to meals and refreshments, please contact Claudia Smith, csmith91@aum.edu or Lori Higdon, lhigdon1@aum.edu.