

Food and Beverage

Business Lunches/Dinners

All requisitions must include documentation complying with campus food policies, regardless if payable to vendors or reimbursements to employees. This expense is not allowed on purchasing cards and most restaurants will not accept a PO. As such, this is an approved out of pocket expense that can be reimbursed, when in compliance with policy. See [Reimbursement to Employees, Food Purchases](#), and [Alcohol](#).

Business meals are defined as those in which faculty, staff, students, and external parties are present to conduct substantial and valid business. Reimbursement of such business meals are allowable to the extent set forth in the [Travel Guidelines](#).

For a business meal reimbursement, a business purpose with a detailed list of attendees and their business relationship to the UNT System component is required by the IRS regulations (under [IRS publication 463](#)) and must accompany any request for such reimbursement. Meal tips are limited to 20 percent of the total bill.

An itemized receipt from a restaurant is required to prove an expense for a business meal including the restaurant name and location, the date of service, and an itemized list of the meals purchased. The reimbursement request must also include all of the following:

- the purpose of the meal;
- the number of people served; and
- a list of participants.

Note: Include participant names for **fewer** than six; if more than six, their university or corporate affiliations are sufficient, e.g.: “Six guests from Stanford University.”

DeptID/ProjID holder must have supervisor approval for reimbursements to themselves. Approval is through the EIS system as an Ad Hoc approval or as email approval electronically attached to the requisition. Reimbursements to DeptID/ProjID holders cannot be processed without the additional approval.

Use the following category code in ePro.

Classification	ePro Category Code
Food, Meals, Business Related	999-53

Alcohol

All requisitions involving events serving liquor must contain the certification statement, “no one under the age of 21 who attended the event consumed alcohol.” For personal consumption see [Food Purchases, Business Lunches/Dinners](#). Include a benefit statement on requisitions explaining how the expenses directly related to conducting business.

Note: Do not use purchasing cards for the purchase of alcohol without an approved exception request on file with Procurement Services, and State funds **cannot** be used to purchase alcohol. Some Vice-Presidents and/or DeptID/ProjID holders may place additional restrictions on the use of university funds to purchase food and/or alcohol.

Holiday or celebratory events should use discretionary or gift funds. Alcohol purchased for these events **must use gift funds**. Use the following category codes in ePro for alcohol.

Classification	ePro Category Code
Alcoholic Beverages, All Types	660-05

Food Purchases

Payments to vendors or reimbursements to employees for meals or food purchases will normally not be made unless individuals who are neither employees nor students of the UNT System also participate and UNT System business is transacted. **Only local funds may be used for these payments.** In situations involving only employee and/or student participation, reimbursement for the meals may be made from **(only local funds)** if one of the following conditions exist:

- meal expenses are directly related to business meetings; or
- meals are provided to employees on the campus for the UNT System component's convenience, meaning there must be a substantial business reason for providing the meals.

Documentation must be provided with the requisition (if reimbursing an employee) supporting claims that the expenses are directly related to conducting official UNT System business.

This procedure does not affect reimbursements related to travel or classroom academic activities. Please contact [Travel Services](#) for additional travel-related information.

A list of attendees **must** be provided which identifies the participants by name and designation sufficient to establish business relationship to the UNT System. In situations involving large groups of people, such as a reception for an event, a general description of the category of guests (i.e. faculty, staff, alumni, ticket holders, etc.) may be included in lieu of an itemized list.

Note: State funds **cannot** be used to purchase business meal related food or alcohol, and some Vice-Presidents and/or DeptID/ProjID holders may place additional restrictions on the use of university funds to purchase food or alcohol.

Holiday or celebratory events should use Designated, Auxiliary, Endowment, Foundation or other local funds not specifically prohibited in the Fund Group Guidelines or other institutional policies or procedures.

On most local funds, payments or reimbursements may be made if the meal or food is associated with official UNT System business. However, food purchases are generally not allowed on federal grants because of specific restrictions. Please contact the [Office of Grant and Contract Management at UNTHSC](#) or the [Office of Grants and Contract Administration at UNT](#), with any questions regarding food purchases on these funds. See [Reimbursement of DeptID/ProjID Holders \(Non-Travel\)](#) and [Reimbursement to Employees \(Non-Travel\)](#).

Food for official events to be held at UNT System components or other authorized locations is an allowable purchase on the purchasing card; this does not include meetings or events at restaurants. The purchasing card should be used for purchases up to the cardholder's single purchase limit. Please contact the [Procurement Card Administrator](#) with any questions.

If the total is over the cardholder's single purchase limit **or** if it is over \$5,000.00, use a requisition. The requisition should follow the proper procedures for the total amount of the order, and must be submitted **prior** to the event. Orders over \$5,000.00 require competitive bids or a [Proprietary/Sole Source Purchase Justification Form](#) if the specifications limit consideration to one service provider. Bids may be based on an estimated number of attendees.

Business Meals

Requisitions for reimbursement to employees for business meals must include the business reason for the expenditures and should contain sufficient documentation to satisfy the Internal Revenue Service’s “five W’s”: *who, what, where, when, and why*.

Who

Must include who ate the meal.

What, When, and Where

Must include a detailed receipt which shows the date, the name and location of restaurant, and the amount of the expense.

Why

Must include the business necessity for the meal. Use the following category codes in ePro.

Classification	ePro Category Code
Food, Beverages, and Business Meal Purchases	999-53
Catering, Coffee Service	961-16