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## Meals and Entertainment Administrative Procedure

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Responsible Official:	Associate Vice President for Finance and Controller
Related Policies and Procedures:	Accounts Payable Disbursement Policy Payment Approval Procedure Travel Procedure University Procurement Card Manual

### **Purpose and Scope**

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#### **Purpose**

This procedure is intended to support compliance with the Internal Revenue Service (IRS) regulations and Internal Revenue Code (IRC) definition of an “Accountable Plan” and University policies and procedures. The Accountable Plan rules determine which expenditures may or may not be reported as taxable income to employees, students, and other University guests. The Accountable Plan rules are defined and supported in the University’s financial procedures.

Wake Forest University reimburses for ordinary, necessary, and reasonable business expenses. This Procedure provides guidance for business meal and entertainment expenses. Faculty and staff should use prudent business judgment, coupled with disciplined budgetary control, when expending University funds. Individual University departments may implement more restrictive policies and procedures, which the department should monitor and enforce.

Included in this Procedure is guidance for business meal and entertainment expenses. Reimbursements are only made when in accordance with University policies and procedures. The Meal and Entertainment Procedure is in accordance with Federal and State regulations.

## **Scope**

All faculty, staff, and students who partake in travel meals, business meals, or entertainment are subject to this Procedure. Those who are official guests of the University (in that their expenses are related to University business and will be reimbursed or paid directly by the University) are similarly subject to the guidelines described in this Procedure, in accordance with Federal and State government regulations, as well as the University's Accountable Plan rules.

Sponsored projects such as National Science Foundation, or National Institutes of Health Grants, may have additional requirements. The applicable award document, Uniform Guidance, and OMB Circular A-21 should be referred to prior to contacting the Grant Accounting Manager, campus phone 5187, in Financial and Accounting Services (FAS) for specific project guidelines.

## **Responsibilities and Guidance**

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### **Primary Guidance**

The primary guidance for this procedure is the Internal Revenue Code and its requirements for an Accountable Plan, along with industry standards for best practices.

Other guidance for this Procedure comes from North Carolina Sales and Use Tax Regulations.

For sponsored projects, guidance within award documents as well as federal policies, such as the Uniform Guidance, OMB Circular A-21 Cost Principles for Educational Institutions, 2 CFR, Part 220, NSF Award & Administration Guide, and NIH Grants Policy Statement must be adhered to.

### **Responsible University Office or Officer**

Associate Vice President for Finance and Controller  
Director, Accounts Payable

### **Who Is Governed By This Policy**

All faculty, staff, students, official University guests, and third-party service providers who expend University funds.

### **Who Should Know This Policy**

All faculty, staff, and students.

### **Exclusions & Special Situations**

None

## **Table of Contents**

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General Guidelines.....	3
Responsibilities.....	6
Authorized Approvals.....	7
Alcohol.....	8
Meals while Traveling .....	8
Meal Plan Cards .....	9
Local Meals.....	10
Finance Administrative Procedure	2
Meals and Entertainment	

Entertainment.....	11
Non-Reimbursable Items .....	11
Contacts.....	12
Cross References to Related Policies.....	12
Web Address.....	12
Meal and Entertainment Expense Supporting Documentation.....	13
Business Purpose Guidelines .....	15
Frequently Asked Questions.....	16
Non-Reimbursable Items .....	17

## **General Guidelines**

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Wake Forest University (WFU) pays all necessary, appropriate, and reasonable business-related expenses incurred by faculty, staff, students, and other official University guests. Faculty and staff are responsible for carefully managing the University’s resources, including financial resources. Faculty and staff should use prudent business judgment, coupled with disciplined budgetary control, when expending University funds for business expenses.

As provided by University policy and procedures, the sections below provide an overview of information that is applicable to any type of transaction processed by Accounts Payable, such as reimbursement requests, University procurement card (Pcard) statements, and invoices.

### **Accountable Plan Rules**

This Procedure is intended to meet the IRS regulations and the IRC definition of an “Accountable Plan.” Payments from the University for ordinary (a common expense that is accepted in one’s trade or business) and necessary (an expense that is helpful and appropriate; it does not have to be required) expenses, and those that are in compliance with this Procedure, can be paid tax-free. Any expenses not in compliance with the University’s accountable plan, as documented in this Procedure, may not be reimbursed, or may be considered taxable income if reimbursed.

Under Accountable Plan rules, employee advances, reimbursement requests, invoices, and Pcard transactions must meet the following rules:

- Employees, students, official University guests, or outside parties must pay or incur business expenses while performing services as a University employee; the expenses must be business related and not personal in nature.
- All expenses must be substantiated within a reasonable period of time.
- All amounts in excess of substantiated expenses (unused money from advances) must be returned to the University within 60 days from the date the expense was incurred or 30 days from return of trip, whichever is later.

### **Business Purpose**

A complete, clear, and concise business purpose must be documented for each trip to validate the need for meals and entertainment. Additional documentation, such as receipts and itineraries, should be provided to meet documentation requirements, as well as support the business purpose.

A “bona-fide” business purpose should contain information to answer the following questions (it may not be necessary to provide answers to all questions, depending on the circumstances):

Question to Answer	Description of Information Needed
Who	Who was present during the meal or entertainment event?  If anyone was present other than University employees or students, document the person's relationship to the University If the individual is a University employee, document the title of the employee.
What	What is the purpose of the expense?
Where	Where did the expense take place? If there are multiple locations, list each location and the dates in attendance at each location.
When	When was the expense incurred?  Provide the dates for the overall expense and breakdown of any dates associated with multiple events.
How	How did the expense benefit the University?

Lack of a clearly documented business purpose will result in documentation being returned to the departmental approver or business administrator for additional information. For additional details regarding business purpose, refer to [Schedule B](#) of this Procedure, or the Business Purpose Quick Guide located at <http://finance.wfu.edu/>, select 'Faculty & Staff' then 'Invoices' and 'Reimbursements' or 'Students & Parents' and then 'Expense Reimbursements' and go to the 'How To/FAQ' tab.

### **Other Documentation**

**Receipts**- Receipts are defined as an article that shows:

- Transaction date
- Merchant / supplier name
- Detail of items purchased or services provided
- Form of payment used (e.g., cash, check, or credit card)
- Amount

Receipts are considered a form of substantiation (supporting documentation) to support a business expense by the IRS. Therefore, receipts must be submitted as required with Pcard statements, Travel and Entertainment Forms, or Expenditure Voucher Forms.

For a summary of meal and entertainment related expenses, and the documentation requirements eligible for reimbursement, direct payment by the University, or Pcard transactions, refer to [Schedule A](#).

While receipts totaling \$50.00 or less are not required for meal expenses while in travel status, travelers are expected to follow this procedure.

**Proof of Payment**- When seeking reimbursement for University related expenses, how an employee or student paid for the good or service is required documentation for reimbursement processing. Proof of payment may consist of the following:

- Canceled check—both front and back of the check

- Bank / Credit card statement—you may redact the information that is not pertinent to the transaction that you are seeking reimbursement for
- Receipt showing zero balance due with the payment method listed
- Receipt with signature of person receiving cash. Receipt must include person's name, amount, and date that cash was exchanged. This is the minimal information for proof of payment only.

### **Payment Methods**

The University utilizes multiple payment methods when paying for goods and services and those methods are described below. Payment for goods and services, especially when it is expected that the University will pay the supplier more than once annually, should be processed by Accounts Payable. Documentation, such as but not limited to invoices and other supporting information should be forwarded to Accounts Payable.

When procuring goods and services, it is preferred that all departments utilize the University's eProcurement tool, Deacon Depot, when possible.

*Regular Invoices*—Regular invoices are defined as invoices that have a purchase order and have been processed through Deacon Depot.

*Direct Pay Invoices*—Direct pay invoices are defined as invoices that do not require a purchase order and are listed in the Procurement Policy as exclusions. Items such as utilities, dues, subscriptions, memberships, conference related travel, artists, financial and insurance expenses are examples of approved exceptions.

*University Procurement Card (Pcard)*—The University's preferred method of payment for meal and entertainment expenses is the Pcard. The University understands that not all expenses of this nature can be paid by using the Pcard; however, an attempt should be made to procure the majority of meal and entertainment expenses on the Pcard. For information on how an employee can obtain a University Pcard, visit <http://finance.wfu.edu/faculty-staff/university-p-card> and click on the 'How To/FAQ' tab. The benefits to employees that use the Pcard are:

- You are not expending personal funds.
- The University may be able to obtain a refund of NC sales and use tax.
- The department will not be charged for NC sales and use tax—which means a savings to the department.
- You are not required to submit proof of payment documentation with the Pcard statement.

*Reimbursement*—For students and employees unable to use the Pcard, a reimbursement request can be made on the Travel and Entertainment Form or the Expenditure Voucher Form.

### **Reimbursement Processing and Payment Timelines**

According to the University's accountable plan, employees and students must submit reimbursement requests with the proper supporting documentation and approvals within 60 days from when the expense is incurred, or 30 days from return of trip, whichever is later. If reimbursement requests are submitted after the aforementioned timeline, the reimbursement

amount may be either considered taxable income or not reimbursed, depending on the facts and circumstances of the transaction.

Accounts Payable will review payments within 10 business days from the date the documentation is received in Accounts Payable. After the initial review and all the documentation is complete, Accounts Payable will process the voucher for payment within 10 business days from the date of review. If the documentation is incomplete and has to be returned for additional information, the review period resets to 10 business days.

Employees should enroll in direct deposit for reimbursement requests online through WIN by selecting 'WF@work', select 'Direct Deposit Authorization & Maintenance.' Students have to sign-up for direct deposit services for reimbursement requests. Students may go to their WIN account to sign-up for direct deposit.

## **Responsibilities**

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The following outlines the responsibilities of various parties under this Procedure:

### ***Faculty, Staff, or Student***

Faculty, staff, or students expending University funds or funds held by the University must abide by University policies and procedures, in addition to any unit procedures or sponsored program requirements.

The individual submitting an invoice, Pcard statement, Travel and Entertainment Form, or Expenditure Voucher will:

- Verify that all expenses requested to be paid or reimbursed by the University are valid and conform to University policies and procedures. Requests lacking required documentation and/or business purpose will be returned to the Department's Business Administrator, Approver, Department Head, or Chair and may not be reimbursed.
- Complete all necessary forms in their entirety and attach all supporting documentation with proper approval. This information must be complete before a reimbursement request will be processed.
- Attest that expenses submitted for reimbursement have not been previously paid through a prior submitted expense report, cash advance, Pcard, or by any outside agency/third party.
- Submit all applicable forms to Accounts Payable within 60 days of date incurred, or 30 days from completion of trip, whichever is later. However, be advised that any reimbursements outside this timeline may not be reimbursed or may be considered taxable income.
- Remain accountable for ensuring that all expenses are incurred, and all requests for payment or reimbursement of such expenses are submitted, in accordance with this Procedure, even though the employee may delegate responsibility for a form's preparation to another person.

### ***Authorizer/Approver***

Individuals authorized to approve the business expenditures of others will be responsible for administering this Procedure. Approvers must:

- Attest that the purpose of the expense is valid and directly related to University business.
- Request further documentation or explanation of expenses that appear to be excessive or unusual. Explanation of such expenditures must be submitted with documentation to Accounts Payable.
- Submit the completed and approved documentation to Accounts Payable on a timely basis.
- Be responsible for determining the appropriateness of expenditures where individuals seek reimbursement or charge transactions on the University Procurement Card

### ***Financial and Accounting Services/Accounts Payable***

The Accounts Payable unit within Financial and Accounting Services (FAS) is responsible for reviewing submitted documentation prior to processing an invoice, Pcard statement, or reimbursement request to verify that expenses are reasonable and meet the following criteria:

- Information submitted to Accounts Payable is supported by accompanying documentation, which is both complete and in accordance with this Procedure.
- Expenses conform to requirements imposed by the Internal Revenue Service or State of North Carolina, or as applicable, sponsoring agencies.
- Expenses have been reviewed and approved by the appropriate Authorizer/Approver.
- Expenses have been reviewed for compliance with other applicable University policies and procedures.

### ***Internal Audit***

University Internal Audit personnel routinely examine invoices, Pcard statements, Travel and Entertainment Forms, and Expenditure Voucher Forms to monitor compliance with University policies, procedures, and regulatory agencies.

### **Authorized Approvals**

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Full signatures are required by the approval authority when approving documents for payment. Neither initials nor the approver's signature by another individual is sufficient, and the request will be returned to the approver prior to processing. No individual may approve his or her own expenditures; the individual's immediate supervisor or next level approval authority must approve the expenditure.

Only those individuals documented on the "[Authorization and Approval Levels](#)" (click on 'Tools' and scroll down to 'Authorized Approval Levels') document approved by the University President or those documented on the [Departmental Expenditure Authorization Form](#) (click the hyperlink for the form, click on 'Faculty & Staff', click on 'Invoices and Reimbursements', click Finance Administrative Procedure Meals and Entertainment

'Departmental Expenditures Authorization Form') are allowed to approve invoices, reimbursement requests, or Pcard statements. An authorized approver's dollar limit must not exceed the levels designated by the University President or his designee.

*Grant approvals-* If an individual knows that expenses are to be paid from a grant issued to the individual or his or her department, the individual must also check with the person responsible for administering the grant funds to verify that these expenditures are allowable under the respective grant guidelines. Grant reimbursements must also be approved by Grants Accounting in Financial and Accounting Services. The grant may place restrictions on meal and entertainment expenses that differ from those of the University. If the individual is not in compliance with grant restrictions, he or she will not be reimbursed from those funds.

## **Alcohol**

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Alcohol cannot be purchased using University controlled funds. In cases where employees want to purchase alcohol (i.e. meals while traveling, local meals between employees) only personal funds should be used to purchase alcohol. University events, such as fundraising events, alumni events, and infrequent departmental events are not subject to this limitation.

*Documentation Requirements*—To determine whether or not alcohol was purchased, detailed receipts or invoices will be required before payment or reimbursement of a meal or catering expense. For invoices from catering companies (e.g. Aramark and Ovations), a detailed list of items purchased must be attached to the invoice and submitted to Accounts Payable for processing. Absence of this detail will cause a delay in the reimbursement or payment process. In addition, the business purpose for meal and entertainment expenses should include the participant's name and relationship to the University and the reason for the expenditure.

## **Meals while Traveling**

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Meal expenses while in travel status include meals while attending a conference, presentation, or other business-related activity. Travel status is defined by the IRS as when an employee is required to be away from their tax home (i.e. main place of work) substantially longer than an ordinary work day and the traveler's need for sleep or rest is needed to meet the work demands.

*Traveling Domestically*—Meals can be reimbursed to the extent of actual reimbursable expenses. Meals should not be lavish or extravagant.

*Traveling Internationally*—Meals may be reimbursed while traveling internationally by using either the actual cost method or the per diem method. A traveler can only select one method per trip.

The University will not pay or reimburse meals included in conference registration fees. For more information on travel related expenses, please refer to the Travel Procedure located at <http://finance.wfu.edu/> under 'Policies and Procedures.'

*Documentation / Receipts*—Employees traveling on University business and incurring expenses (whether paid directly by the University, seeking reimbursement, or charging on the Pcard) will not have to submit receipts for meals totaling \$50.00 or less per meal. However, the documentation submitted to Accounts Payable should include the following:

- Name(s) of person(s) attending the meal
- The relationship of those individuals to the University
- Cost
- Date
- Location
- Business purpose

Note: When an employee or student is seeking reimbursement for meals, the actual amount spent for the meal is to be reimbursed—this is NOT a per diem.

While the University does not require receipts for meals while traveling for \$50.00 or less, employees should be prudent in the spending for meals and entertainment. The University does not reimburse per diem or estimate amounts for domestic meals while in travel status. The IRS regulations state that travel expenses should be “reasonable,” the University has determined that the following amounts are reasonable while traveling away from home:

- Breakfast      \$10.00
- Lunch            \$15.00
- Dinner           \$25.00

If the actual amount spent for a meal while traveling exceeds \$50.00, acceptable documentation for submission to Accounts Payable includes both a summary and detailed receipt showing the name of the payee, date, and detail of items purchased. Failure to provide both receipts may cause the amount not to be reimbursed or considered taxable income in the case of a Pcard transaction.

*Same Day Travel Meals*—Meals consumed during same day business trips are not allowed unless the traveler is away from their primary place of business for a period substantially longer than a primary work day. To qualify for tax-free reimbursement, the employee must be traveling for more than a 12-hour period and only one meal may be reimbursed or paid by Pcard.

## **Meal Plan Cards**

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The University discourages the purchase of meal plans at Aramark or other University-related suppliers for use with University guests. Meal cards should not be used when only University employees are present. However, if cards must be purchased, the University’s accountable plan requires the following documentation:

- Why a meal plan was needed versus single purchases when University guests are onsite
- Intended use of the cards

Documentation of the above information along with the below information must be maintained in the department for seven (7) years:

- Detailed business purpose, including who attended each meal purchased with the relationship of the individuals

All documentation, either maintained by the department or by Accounts Payable, must be retrievable in case of internal and external audit and to ensure compliance with retention requirements established by the Internal Revenue Service.

## Local Meals

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The University understands that there will be times when meals will be needed while the employee or student is not traveling. Scenarios, such as entertainment business meals, departmental events, recruiting, or meals between employees, are eligible meal or entertainment expenses.

*Same day meals while traveling locally*—Please refer to the section [Meals While Traveling](#) and the subsection ‘Same Day Travel Meals.’

*Local Meals Constituting Business Entertainment*—Documentation to substantiate the expenditure for a meal must include:

- Name of attendees
- The attendees relationship to the University
- Cost
- Date
- Location, and
- Business purpose

Both detailed and summary receipts are required regardless of amount for local meals and entertainment.

*Meals with University Employees Only*—Meals with other University employees are generally not reimbursable; however, the University understands that on rare occasions or circumstances meals between employees will occur, but the meal should encompass a legitimate detailed business purpose.

Meals between employees will only be reimbursed in the following cases:

- A non-University employee is present and business is being conducted for the majority of the meal time.
- Honoring an employee through reward or recognition
- The business being conducted between the University employees cannot be done in the office (i.e. confidentiality) and at another time (i.e. scheduling conflicts). An explanation of the reason why the meeting could not take place in the office must accompany the reimbursement request.
- Rare or atypical instances where, with supervisory approval, employees may work during and through normal meal times with other employees, such as working lunches.

If confidentiality or privacy must be maintained, and is a reason the following documentation requirements must be maintained:

1. Information consisting of vendor name, invoice date, invoice number, complete business purpose and invoice amount.
2. The documentation must be maintained by the department for seven (7) years.

When multiple employees are involved in a meal, the highest ranking employee of the hosting organization should incur the expense. Detailed and summary receipts are required regardless of amount for local meals or entertainment.

## **Entertainment**

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All business entertainment expenses submitted for reimbursement must be processed on a Pcard, Travel and Entertainment Form, or an Expenditure Voucher Form. Business entertainment expenses are deductible under the IRC (and therefore, reimbursable by the University) if they are both ordinary and necessary, and are either “directly related to” or “associated with” the active conduct of business. A “bona-fide” business purpose is required for this type of expenditure. Please refer to [Schedule B](#) of this Procedure or the Business Purpose Quick Guide located at <http://finance.wfu.edu/>, select ‘Faculty & Staff’ then ‘Invoices and Reimbursements’ or ‘Students & Parents’ and then ‘Expense Reimbursements’ and go to the ‘How To/FAQ’ tab.

For entertainment expenses to be considered “directly related to” the active conduct of business, the following must be shown:

- The main purpose of the combined business and entertainment was in the active conduct of business;
- The employee did engage in business during the entertainment period; and
- The employee had more than a general expectation of getting specific business benefit from the entertainment.

For entertainment expenses to be considered “associated with” the active conduct of business, the following must be shown:

- The entertainment is associated with the active conduct of business; and
- The entertainment occurred directly before or after a substantial business discussion

*Entertainment in an Employee’s Home*—Entertaining in a home is an allowable expenditure if the expenses are considered “directly related to” or “associated with” business. This includes entertainment that is considered “goodwill.” Documentation for submission to Accounts Payable must include, but is not limited to:

- names of the guests
- their relationship to the University
- the business purpose of the entertainment, and
- the nature of any business discussions

*Departmental Events and Outings*—These types of events should foster a sense of community and are permissible if infrequent in nature, and properly substantiated by original detailed receipts and a documented “bona-fide” business purpose. Substantially, all members of the department are expected to attend. The Departmental Supervisor or their designee should be present.

## **Non-Reimbursable Items**

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Items that may not be reimbursed with federal grant funds according to the Uniform Guidance and/or OMB A-21 Circular Section J, and other miscellaneous non-reimbursable items are listed on [Schedule D](#).

## Contacts

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Direct any questions about this Policy to your Authorized Approver, or one of the following:

<b>Subject</b>	<b>Contact</b>	<b>Telephone</b>	<b>E-mail</b>
Policy Clarification	Accounts Payable	(336) 758-5833 (336) 758-5183	<a href="mailto:hernanah@wfu.edu">hernanah@wfu.edu</a> <a href="mailto:beltonam@wfu.edu">beltonam@wfu.edu</a>
Reimbursements	Accounts Payable	(336) 758-5833	<a href="mailto:hernanah@wfu.edu">hernanah@wfu.edu</a>
Procurement Card- Administration	Procurement Services	(336) 758-2414	<a href="mailto:strublej@wfu.edu">strublej@wfu.edu</a>
Procurement Card- Audit and Review	Accounts Payable		<a href="mailto:ap@wfu.edu">ap@wfu.edu</a>
Grant Compliance	Financial Accounting & Reporting		
Sponsored Projects Agreements & Subcontracts	Office of Research and Sponsored Programs	(336) 758-4910	<a href="mailto:messerlj@wfu.edu">messerlj@wfu.edu</a>

## Cross References to Related Policies

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Accounts Payable Disbursement Policy  
Business Expense Policy  
Travel Procedure  
University Procurement Card Manual

## Web Address

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<http://finance.wfu.edu/>

## Appendix

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Schedule A—Meal and Entertainment Expense Supporting Documentation Guide  
Schedule B—Business Purpose Guidelines (from IRS Publication 463)  
Schedule C—Frequently Asked Questions  
Schedule D—Non-Reimbursable Items

SCHEDULE A

**Meal and Entertainment Expense Supporting Documentation**

The following outlines proper supporting documentation for common meal and entertainment expenses:

Category of Expense	Acceptable Documentation
Meals—Traveling	<p>Receipts are not required if the cost of a meal is \$50.00 or less; however, a “bona-fide” business purpose is required.</p> <p>Both a detailed and summary receipt are required for individual meals totaling more than \$50.00. A business purpose is required.</p> <p>A business purpose should include: attendee’s name, their relationship to the University, reason for the meal, date, and location.</p>
Meals—Local	<p>Both detailed and summary receipts are required for local meals regardless of cost. A business purpose is required.</p> <p>A business purpose should include: attendee’s name, their relationship to the University, reason for the meal, date, and location.</p> <p>One meal is allowed for same day travel, if the employee is away from their primary place of business for a period of time substantially longer than a primary work day. The University defines this as a 12 hour period.</p>
Entertainment	<p>A detailed receipt is required in all cases for payment. If the entertainment includes a meal, both a summary and detailed receipt is required.</p> <p>Entertainment expenses must be “directly related to” or “associated with” the active conduct of business.</p> <p>A business purpose should include: attendee’s name, their relationship to the University, reason for the meal, date, and location.</p>
Other(specify)	<p>A detailed receipt and business purpose is required for all “other” transactions.</p> <p>Page 2 of the Travel and Entertainment Form must be completed.</p> <p>A business purpose should include: attendee’s name, their relationship to the University, reason for the meal, date, and location.</p> <p>Tips given to service providers, such as catering staff, should be documented with:</p>

	<ul style="list-style-type: none"><li>• A signed acknowledgement of the amount paid to the individual and, if applicable, the company they work for</li><li>• The person's printed name, address, and telephone number or a completed Form W-9. If the person is a foreign national, the University must pay the person directly.</li></ul>
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SCHEDULE B

**Business Purpose Guidelines**

(From IRS Publication 463)

If you have expenses for....	Then you must keep records that show details of the following elements...			
	Amount	Time	Place or Description	Business Purpose and Business Relationship
Travel	Cost of each separate expense for travel, lodging, and meals. Incidental expenses may be totaled in reasonable categories such as taxis, fees and tips, etc.	Dates you left and returned for each trip and number of days spent on business.	Destination or area of your travel (name of city, town, or other designation).	Purpose: Business purpose for the expense or the business benefit gained or expected to be gained.  Relationship: N/A
Entertainment	Cost of each separate expense. Incidental expenses such as taxis, telephones, etc., may be totaled on a daily basis.	Date of entertainment	Name and address or location of place of entertainment. Type of entertainment if not otherwise apparent.	Purpose: Business purpose for the expense or the business benefit gained or expected to be gained. For entertainment, the nature of the business discussion or activity. If the entertainment was directly before or after a business discussion: the date, place, nature, and duration of the business discussion, and the identities of the persons who took part in both the business discussion and the entertainment activity.  Relationship: Occupations or other information (such as names, titles or other designations) about the recipients that shows their business relationship to you. For entertainment, you must also establish that you or your employee was present if the entertainment was a business meal.
Gifts	Cost of the gift.	Date of the gift.	Description of the gift.	
Transportation	Cost of each separate expense.	Date of the expense.	Your business destination	Purpose: Business purpose for the expense.  Relationship: N/A

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## Frequently Asked Questions

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1. Do the Accountable Plan rules differ for expense requirements and procurement card transactions?
  - The only difference between the two processes is that proof of purchase is not needed for procurement card transactions.
2. What type of documentation do I need for meal expenses while in travel status?
  - See Schedule A.
3. Will the University allow meal expenses where a family member or personal guest is in attendance?
  - Generally, these expenses are not allowed. There are certain scenarios when a family member or personal guest can attend tax-free; however, those scenarios are limited. Please contact [ap@wfu.edu](mailto:ap@wfu.edu) for specific questions.
  - If traveling, a Family & Guest Travel Form should be completed prior to the trip.
4. Can I use a per diem for meals and incidentals while traveling?
  - A per diem is allowed while traveling internationally. A per diem is not allowed for domestic travel. Actual amounts paid must be used for domestic travel and a receipt is not required if the following conditions apply:
    - i. The person is in travel status
    - ii. The expenditure totals \$50 or less
  - If you are using the Pcard for travel expenses and traveling internationally, you cannot take a per diem. Either the actual receipt method or the per diem method can be elected per trip.
5. Can I get reimbursed for meals while traveling locally?
  - Only if you have been traveling locally for more than a 12-hour period. Any reimbursements or Pcard transactions for meals for a work day less than a 12-hour period may be considered taxable income or not reimbursed.
6. Do I need to explain the relationship of the parties attending a meal or entertainment event?
  - Yes, even if the person is an employee of the University.
7. Will the University reimburse me if only employees are present at a meal?
  - Only in rare circumstances will the University reimburse or pay for meals between employees. Please review the subsection [\*Meals between University Employees Only\*](#) under Local Meals.
8. Is alcohol an allowable expense?
  - Alcohol is only allowed at University events, such as fundraising events, alumni events, and infrequent departmental events.

## SCHEDULE D

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### Non-Reimbursable Items

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#### Non-Reimbursable Items for Federal Grants

Certain items may not be reimbursed with federal grant funds according to the Uniform Guidance and/or OMB A-21 Circular, Section J. These items include:

- Alcoholic beverages
- Entertainment costs
- Goods or services for personal use
- First class accommodations on commercial airlines
- Passports and Visa expediting fees

#### Miscellaneous Non-Reimbursable Items

Incidentals, such as personal recreation, movies, snacks, or any other expenditure that are not directly related to, or necessary for, the performance of the travel assignment will not be reimbursed. This includes personal travel while on University business and travel expenses for family members. The following is a list to be used as a guide and is not an all-inclusive list of miscellaneous non-reimbursable items.

- Air phone usage (unless documented with an appropriate business purpose)
- Annual fees for personal credit cards
- ATM fees, unless associated with foreign currency exchange
- Babysitting services
- Barber and hairdresser fees
- Clothing or toiletry items
- Contributions to public officials or candidates to public office
- Credit card (personal) delinquency fees or finance charges
- Doctor's bills, prescriptions, and other medical services
- Employee-Owned or Employee Operated aircraft charges
- Exercise facility fees
- Expenses related to vacation or personal days taken before, during or after a business trip
- Golf fees (unless associated with business entertainment)
- Flowers for faculty and staff, except in the case of:
  - The death of a faculty or staff member, or a member of their immediate family.
    - Immediate family is considered to be a parent; spouse; child or grandchild, including step or adopted child or grandchild; sibling, including step or half-sibling; step-parent; grandparent; father-in-law; mother-in-law; or qualified domestic partner.
  - The hospitalization of a faculty or staff member, or a member of their immediate family for a period exceeding 24 hours.
    - Flowers must be sent to the hospital and not a home address.
- Frequent flyer award ticket fees
- Insurance- domestic car rental, optional travel or baggage insurance
- Kennel costs

- Late fees
- Laundry services, when travel is 7 business days or less
- Valet services
- Loss or theft of personal funds or property
- Luggage and briefcases
- Magazines, books, newspapers, or other personal reading materials
- Medicine
- Membership dues, including airline club dues and country club dues, unless authorized by the appropriate authority and required for business use
- Movies
- Mini-bar charges for alcoholic beverages, food, and non-alcoholic drinks(unless in lieu of a meal)
- Personal automobile service or repairs
- Personal entertainment, including sports events
- Pet or house sitting fees
- Recreation
- Satellite radio and other automobile subscriptions (SiriusXM radio, ON-Star, etc.)
- Saunas, massages, manicures and pedicures
- Shoe shines
- Shower gifts, engagement gifts, birthday gifts, and congratulations on personal related achievement whether in the form of a gift or meal
- Souvenirs or personal gifts
- Traffic fines, court costs, or parking violations
- Transportation from home to office, or office to home
- Upgrades for air, hotel, or rental car or unused room reservations not properly cancelled
- U.S. Travelers' check fees