College of Pharmacy Guidelines for the Purchase of Meals

The College may pay for properly documented meal/food expenses that fall into one of the categories below:

**Business Meals**

- Primary purpose must be a business discussion and include at least one non-OSU individual, who is necessary to the discussion.
- Expenses may only be incurred for those individuals whose presence is necessary to the business discussion.
- Number of invitees to a business meal should be kept to a reasonably justified minimum. As a guideline, four (4) participants plus the guest should be the maximum.
- Expenses must be reasonable; including alcohol and excluding taxes and tip are reasonable if they do not exceed 3x the current federal per diem rate for the city; prorated at 25% breakfast, 25% lunch and 50% dinner. (Columbus, OH daily per diem rate for Columbus is $59; dinner, max would be $88.50 per person.)
- Alcohol is considered reasonable at $20 or less per person. We cannot pay for or reimburse using university funds for any amount over this threshold. (please see college alcohol guidelines)
- Tip is considered reasonable if 20% or below. Amounts over this threshold will not be reimbursed. If charged to Pcard, then the responsible cardholder making the purchase is responsible for reimbursing the college/univ.

**University functions and non-university functions.**

- College funds may be used to provide food at a seminar, retreat, workshop, orientation or other function.
- The provision of food to gatherings of university employees on a daily, weekly, monthly or similar recurring basis or payment for meals associated with one-on-one meetings of university employees are not considered to be an appropriate use of university funds.
- Food may be provided at meetings of university employees on an occasional basis; food may be appropriate at a working breakfast, lunch or dinner. Our College defines occasional as no more than 4 times a year.
- A formal business discussion (business purpose) must be the primary purpose of the gathering (why is food necessary for your meeting) and be documented in your eRequest.

A complete eRequest must be submitted for the procurement of all meals/food. The following is required: Original & itemized receipt, time, date & place of meal, business purpose and list of all attendees.

- If requesting/using a department Pcard, the responsible cardholder, must inform the restaurant that we are tax exempt and is responsible for ensuring that no tax is charged to us (tax exempt # is on every Pcard)
- Relevant account codes are to be used:
  - 64493 - food/meals at univ functions (meetings, etc.)
  - 64408 - business meals (one non-OSU person necessary for discussion)
  - 64411 - employee recognition (a meal celebrating an employee’s achievement, successful dissertation, etc.)