

## BUSINESS MEALS

UAB may pay for meals and refreshments “incidental to the meeting” which are served during formal internal meetings whose primary purpose is UAB business. If the meeting participants leave their normal business activities to go out to a restaurant for a meal, the presumption will be that the primary purpose was to eat, rather than to conduct UAB business, even if UAB business was discussed. When meals are incidental to a meeting, it is expected that the group will continue through the meeting’s agenda with little interruption, rather than breaking for the meal. Such expenditures should be charged to object code 8709030 “Incidental Refreshments”. Documentation should include: the date, time, and place of the meeting; general or specific identification of all attendees; and the UAB business purpose of the meeting.

Except for meals and refreshments incidental to UAB business meetings as authorized by the State Attorney General’s 1989 ruling (see the preceding paragraph) or meals per the travel regulations, the State Examiners still consider food and beverages for UAB employees to be personal in nature and therefore unallowable costs.

Per the State Examiners, alcoholic beverage or related costs can never be paid for or reimbursed by UAB. Some examples of alcohol-related costs include: corkage fees, taxes on the alcohol, tips directly attributable to the alcohol (such as tips to a bartender for alcoholic beverage service, tips to a wine steward or sommelier, the applicable portion of a percentage meal tip or service charge, etc.) The person requesting a payment is responsible for ensuring that all alcoholic beverages or alcohol-related costs have been excluded from payment requests prior to submission. The person requesting payment should clearly note such exclusions on the receipt, to make it clear what is included in the reimbursement request.