

**SOUTHWEST TENNESSEE COMMUNITY COLLEGE****SUBJECT:** Business Meals**EFFECTIVE DATE:** July 1, 2007; Revised September 15, 2024**Purpose**

The purpose of this policy is to establish Southwest Tennessee Community College's ("Southwest" or "the College") processes and procedures related to payments for business meals and recognitions.

**Policy**

Entertainment, hospitality, and related expenses such as meals and refreshments must withstand the test of public scrutiny. College officials who are authorized to approve the purchase of meals and refreshments must exercise prudent judgment when determining whether such expenditures are appropriate.

**I. Business Meals**

When it is deemed appropriate by the College official overseeing the budget from which payment will be made, the College may pay or reimburse for properly documented meals that have a clear business purpose and setting.

1. Business meals generally include at least one (1) non-Southwest employee, however, occasional gatherings of Southwest employees may be reimbursed as business meals pursuant to Tennessee Board of Regents (TBR) [policy 4.07.00.00](#).
  - a. Examples include meals or refreshments served at meetings involving external constituents such as advisory boards and other groups for public relations purposes, when appropriate.
  - b. Expenditures of state funds for meals or refreshments for routine internal assemblies that include staff meetings and other college committee meetings attended only by college employees are not allowed. College-wide events such as convocation are discussed below.
2. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.
3. In addition to itemized receipts, IRS rules on substantiation of business expenses require documentation of the time, date, place, specific topic of discussion, and attendees at the meal.
  - a. The documentation requirements apply to all on-campus and off-campus business meals, regardless of the payment method.
  - b. All billings for services of on-campus dining facilities must include the required documentation for all meals or refreshments charged to departmental accounts.
4. The College will deny payment/reimbursement for meal or refreshment expenses that lack documentation or a clear business purpose, as well as all others that are not in conformance with this policy.

- 5. Gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals.

II. College-wide Events

College-wide assemblies such as convocations are exempt from this policy. Exceptions to this policy also may include working/training sessions that include and extend beyond a normal mealtime during the workday. Any other exceptions require prior approval by the President or designee.

**Responsible**

**Source of Policy:** \_\_\_\_\_

**Administrator:** Chief Financial Officer

**Related Policy:** 4:07:00:00/27

**TBR Policy Reference:** 4.07.00.00, 4.01.00.01

**Approved:** \_\_\_\_\_  
**President**

**Date:** September 15, 2024