

Food and Business Meals Expense FAQs

❖ Accounting

- I am confused about the various accounts and don't always know which account to use. Here is a summary of the accounts:

Account Number	Description	Purpose	How Account is Charged	Reference
3773	Business Meals	Used to reimburse an employee who pays for a business <u>meal</u> that includes another person.	eTravel system	Page 2 of procedures
3745	Food Purchases	Used to reimburse an employee for purchasing food for a conference, seminar, etc.	eTravel system, purchase order, or P-Card	Page 3 of procedures
3746	Catering Services	Used to pay for catering	purchase order, working fund, or P-Card	Page 3 of procedures

NOTE:

- Do not confuse a business meal with a travel meal.
- The travel accounts do not distinguish food expenses from other travel expenses.
- The travel expense accounts to be used under the [Travel Policy](#) are as follows:
 - 3311 – In-State Travel
 - 3321 – Out-of-State Travel
 - 3360 – Foreign Travel

❖ Allowable Expenses

- Where can I find the lists of allowable and unallowable expenses?

[UMB Policy VIII 99.00 \(A\) Food and Business Meals Expense](#) provides the lists of allowable and unallowable expenses. The policy is located at <http://cf.umaryland.edu/umpolicies/usmpolicyInfo.cfm?polid=392>
- My department hosts a regular weekly session for our students to meet and present their work. Generally this meeting occurs during lunchtime. Is this an allowable expense?

No. This meeting is not “part of a documented bona fide business function of the University of Maryland (UMB) (see [Policy Statement](#)). In order to use UMB funds the student event or student related function must be an approved university-wide affair, such as a wellness fair, or other sanctioned event.

For regular meetings where students gather to discuss and review course-related information, faculty and students are welcome to bring or purchase their own food.

3. Our office purchases coffee and water for faculty and staff. Are these allowable expenses?

No. These expenses do not satisfy the criteria stated in the [Policy Statement](#) and are not listed as an allowable expense.

4. May I use UMB funds to purchase food for a business meeting that occurs during lunchtime?

No. The university will not pay for food offered at faculty and or staff meetings that take place during lunchtime.

5. We’ve invited a guest speaker to an event for our employees. May we use UMB funds to provide some light snacks?

If the guest speaker meets with faculty in an informal setting for casual conversation (resulting in a more social interaction), the expenses are **not** covered by UMB.

However, if the guest speaker is contributing to the mission of UMB and the event is not a routine event, the food may be reimbursable. For example, if a guest speaker with experience in innovative surgical techniques is lecturing to a group of faculty members to educate and share information, the snacks qualify as an allowable expense and may be reimbursed.

❖ **Food/Business Meals vs. Travel**

How do I know which policy – [Travel](#) or [Food and Business Meal Expense](#) – applies to my situation?

- The Food and Business Meal Expense policy applies to food purchases for a business related function. The Food and Business Meal Expense policy applies to situations involving more than one person gathered for a business purpose. A Business Meal is defined as a meal for one or more UMB employees with one or more non-UMB employees generally held in a restaurant where the business purpose is clearly identified (see page 2 of the [procedures](#)).

- The Travel policy applies to meals for one employee who is traveling for a business related purpose.