



COLORADO COLLEGE

Office of Finance & Administration
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COLORADO COLLEGE **MEAL GUIDELINES AND PROCEDURES**

Reimbursement will be allowed for reasonable actual meal expense incurred, including tips. In general, meals should be taken at the most economical restaurant fitting the occasion and should not exceed the applicable federal daily per diem meal rate. Excessive meal costs that have no clear business purpose may require further levels of approval before reimbursement can occur.

The Federal daily per diem rates can be found at:

<http://www.gsa.gov/portal/content/101518>

International per diem rates can be found at:

http://aoprals.state.gov/web920/per_diem.asp

Personal Meals

Personal meals are defined as meal expenses incurred when traveling on an out of town business trip. Meal reimbursements will commence from the time you leave home until your return.

Travelers will be reimbursed for personal meal expenses provided they are documented and reasonable. It is acceptable to use the federal meal per diem rate in lieu of claiming actual meal costs. When you use the Federal Per Diem you do not need to turn in receipts. Individuals requesting reimbursement for meals over the standard Federal daily per diem should include justification and receipts.

Colorado College Departmental Meal Per Diem (or Meal Allotment/Allowance)

Individual Departments, the Dean's Office, and Individual Committees may set reimbursement rates lower than the IRS per diem. To determine what those rates are, please communicate directly with the Department or Committee that has agreed to finance the trip.

Tax Tip: Any business amount that you have spent that is above and beyond your departmental reimbursement, up to the amount the IRS offers as Per Diem may be taken against your taxes as Business Travel. Please keep all your receipts and confer with your personal tax accountant for further detail.

Business Meals

A business meal occurs when a CC employee entertains business associates, professional colleagues, students and others over a meal during which a business discussion takes place. These expenses are reimbursable when the name(s) of the meal attendees are listed and the business purpose of the meal is justified. If a traveler is using the per-diem method for his/her expenses, meals for others will be reimbursed at actual cost provided the attendee(s)' name, their affiliation, the purpose of the meeting and the original receipt or detailed documentation are provided by the traveler.

Campaigning or Political Lobbying

We are a 501C3 Non-profit organization and therefore not authorized to hold business meals where the purpose is to do political lobbying or to support any particular candidate in an election.

Foreign Meals

Foreign Meals will be reimbursed at either actual expenses or U.S. State Dept. per diems and “actuals” will be subject to the same reasonability test against the State Department per diem. Per diem rates are available at; http://aoprals.state.gov/web920/per_diem.asp

Tax tip: When using the Per Diem system you will not need to submit receipts. It is a good idea, however, to keep all your receipts in your own personal files against the eventuality of any CC external audit.

Gratuities

Currently, the domestic standard is 15-20 percent of the total bill; international standards may vary. Gratuities should be shown on the credit card receipt or restaurant receipt. If you use cash, annotate that you used cash and list the amount on the restaurant receipt. Reimbursements for gratuities significantly greater than the accepted standards may require further documentation.

Alcohol

It is CC's policy to reimburse for a modest amount of alcoholic beverages consumed by adults over 21 during meals while traveling. Alcohol purchased outside of eating establishments will not be reimbursed under Meal Guidelines. There are instances in which separate alcohol purchases may be reimbursed:

- Official Functions reimbursements. – Please see Official Functions within the Travel Guidelines.
- Gift purchases – please see Gift Guidelines and Procedures within the Travel Guidelines.

Alcohol may not be charged against Federal or State Funds. This is why itemized receipts are required in the case of spending Federal funds. In most instances here at CC – Federal and State research funding is NSF or NWF. In these cases you'll need to take special care to keep the itemized receipt. If an itemized receipt is not submitted, a statement must be included on the documentation that “no alcohol is included in this receipt”. If any charges for alcoholic beverages were included, they must be deducted from the receipt.

Meal Documentation

Meal receipts come in a variety of forms. Some meal receipts are nothing more than a cook's order ticket, some meal receipts are just a cash register receipt with nothing but numbers and a date, and some group meal receipts are nothing more than a grocery store ticket. In order for a receipt to be complete we need;

- The name and location of the restaurant (or store).
- The number and names of people served. In the case of class field trips or group student trips like Breakout – the class ID (Geology 101) and the number of students in the group will serve the purpose.
- The date and amount of expense.
- The purpose of the meeting.

Itemized original receipts should be turned in with proof of payment for all meals to be reimbursed. The cardholder's copy of the meal receipt, without itemization of the meal will be accepted. However, the receipt must include all of the above.

The \$25 dollar receipt rule

CC has an in house policy allowing reimbursement of meals of up to \$25 without a receipt. We do still need the documentation of the meal as listed above.

CLASS MEALS WHILE TRAVELING

Instructors or coaches buying meals for students will need to submit actual receipts for the meals. If the instructor or coach is already using the Per Diem system for his or her own expense please deduct your own portion (if any) of actual expense from the receipt.

CC has an in house policy of allowing students on CC trips to be given cash of up to \$25 per day in lieu of purchasing group meals for the students. Individual departments may vary the amount that may be assigned but in no case should it exceed \$25 per day. The instructor or coach will need provide an original signup sheet which shows:

Date

Trip or Class

name Location

Student Name in

print Amount

given Student

Signature