

<b>Volume F1:</b> Finance and Administration	<b>F1.03.2</b> <b>Non-Travel Business Meal and Refreshment Expenses Reimbursement</b>	<b>Responsible Office:</b> Controller's Office
<b>Chapter 03:</b> Disbursements		<b>Responsible Officer:</b> Controller
<b>Effective Date:</b> 07/15/2015 <b>Last Revised:</b> 07/27/2023		

## POLICY STATEMENT

Northeastern Illinois University (the "University") reimburses appropriate and reasonable business expenses that further the mission and goals of the University.

## PURPOSE OF THE POLICY

The purpose of this policy is to define reimbursable non-travel related business meal and refreshment expenses, and to communicate the procedures for requesting and approving reimbursements.

## WHO IS AFFECTED BY THIS POLICY

All University employees and guests.

## DEFINITIONS

**Meal:** A catered, restaurant-provided breakfast, lunch, or dinner for which employees and/or guests are present for the purpose of conducting substantial and *bona fide* University business.

**Refreshments:** Coffee and other beverages, snacks, pastries, cookies, crackers, chips, fruit, etc.

**Guest:** A person who renders a service to the University or to whom the University wishes to extend goodwill and who is present at an event or meeting with an underlying business purpose. Typically, guests are students, visiting speakers, employees of state agencies, or other individuals not employed by the University.

**University Funds:** These funds include state appropriations to the University, student tuition and fees, grants and contracts, auxiliary fees and revenues, and all other related revenues. University Funds do not include funds held or expended by the University Foundation.

**Expense Report** (formerly Direct Payment Voucher (DPV)): form located in Workday used by employees to claim reimbursement for business-related expenses

## REGULATIONS

- [235 ILCS 5/6 -15 \(amended\) Liquor Control Act of 1934](#)
- [5 ILCS 430/1-1 State Officials and Employees Ethics Act](#)



## Allowable Expenses

Business meal and refreshments expenses should be reasonable. All requests for reimbursement or purchase of meal or refreshments must identify the number of attendees and provide a business purpose. The support should also indicate how many of the participants were employees or guests.

The maximum amount allowed for meals and refreshments per person is listed below (exclusive of taxes and gratuities). Taxes and gratuities are reimbursable. The maximum allowable reimbursement for gratuities is 20% of the non-tax portion of expenses. Any exception to the maximum allowable amount requires the approval of the respective Vice President, unless the Vice President is the requestor, in which case, the requestor shall obtain approval from the President.

## Meals and Refreshments

<b>Breakfast</b>	\$20.00 per person
<b>Lunch</b>	\$40.00 per person
<b>Dinner</b>	\$60.00 per person

The University is tax exempt. It is encouraged to request tax exemption from the vendor. Contact Accounts Payable in the Controller's office for the tax-exempt number by sending an email to [accountspayable@neu.edu](mailto:accountspayable@neu.edu) or calling (773) 442-5146.

## Limitations & Unallowable Expenses

The purchase of alcoholic beverages with University funds is strictly prohibited.

Meal or refreshment expenses for any event honoring a public official cannot be reimbursed from State appropriations or grant funding sources.

Meal or refreshment expenses for prospective employee candidates must be approved by the hiring agent and should not include more than four University employees, unless approved by the respective Vice President or the President.

Meal or refreshment expenses paid from grant or contract funding sources must comply with all terms of the grant or contract agreement and must be approved by the Principal Investigator.

For all expenses related to meals and refreshments obtained for both University-sponsored events and non-University functions taking place on University property, please see University Policy E4.4 Selling and Serving of Food.

For all expenses related to University travel, please see University Policy F1.08.1 Travel Regulations.

In addition to the requirements above, and in accordance with IRS regulations, the University will pay or reimburse an employee's meal or refreshment expenses only when the expenses are directly related to, or associated with the employee's job.

## PROCEDURES

Employees will submit reimbursement requests on an Expense Report in Workday and attach detailed/itemized original receipts. Employees are responsible for obtaining missing receipts from vendors. A Missing Receipt Affidavit (see Appendix) for expenses up to \$100 can be submitted if the employee is



unable to obtain a copy of the receipt from the vendor. The Missing Receipt Affidavit is to be signed by the employee and follows the same approval level and restrictions below.

The Expense Report will clearly state the business purpose and location, number of participants (indicate whether they were employees or guests), and be fully approved in Workday before any reimbursements are processed.

Expense Report approvals are based on the dollar amount of expenses listed in the table below. All employees requesting reimbursement need their respective supervisor’s approval. If the employee requesting reimbursement is the Vice President, the President’s approval is required. Any Expense Reports submitted for payment without the appropriate approvals, or without funds available to cover the expense, will be returned to the employee.

APPROVAL LEVELS	
≤\$19,999	Financial Manager
\$20,000-\$99,999	Financial Manager, Vice President
\$100,000-\$249,999	Financial Manager, Vice President, President
≥\$250,000	Financial Manager, Vice President, President and Board approval

Reimbursement/purchase of meals for an event must include additional supporting documentation like flyers, or email announcements, etc.

For business meetings, an agenda with a list of attendees must be provided as additional supporting documentation.

Timely and complete reimbursement requests are the responsibility of the employee.

**GUIDELINES**

Certain procedures in this policy will be reformatted after implementation of new software systems.

**AUTHOR REFERENCE**

University of Illinois System  
 Chicago State University  
 Northern Illinois University  
 Western Illinois University

**HISTORY**

Updated definitions, reimbursement amounts, procedure changes to Workday, and fixed document formatting December 12, 2023  
 Completed Public Comment period on July 27, 2023  
 Completed 3 rounds of internal review on June 1, 2023  
 09/04/2019 – Removed reference to non-existing policy



04/01/2017 – Revised; clarified language to include supplies related to the business meetings  
Formerly Administrative Memorandum No. 41–Entertainment Reimbursement, effective dated 02/01/1995  
Formerly Fiscal Agent Handbook: G3 – Expenses for University Events, effective dated 09/01/1999

## RELATED POLICIES AND OTHER INFORMATIONAL MATERIAL

[Board of Trustee Regulations: Section V., A., D. and E.](#)

[Illinois Department of Central Management Services Travel Guide for State Employees](#)

University Policy [F1.03.1 Direct Payment Vouchers](#), effective dated 09/24/2014

University Policy [F1.08.2 Travel Regulations](#), effective dated 12/01/2015

University Policy [E4.4 Selling and Serving of Food](#)

## APPENDIX

Missing Receipt Affidavit

## CONTACT INFORMATION

Please direct questions or concerns about this policy to:

Contact	Phone	E-Mail
Controller	773-442-5137	<a href="mailto:controller-office@neiu.edu">controller-office@neiu.edu</a>

## DISCLAIMER

The University reserves the right to modify or amend sections of this policy at any time at its sole discretion. This policy remains in effect until such time as the Responsible Officer calls for review. Requests for exception to any portion of this policy, but not to the policy statement, must be presented in writing to the Responsible Officer.



**APPENDIX**



**MISSING RECEIPT AFFIDAVIT**

When a receipt is lost or otherwise unavailable and all measures to obtain a copy have been exhausted, the Missing Receipt Affidavit must be completed. The completed form must be included in the Direct Payment Voucher in place of the missing receipt.

**Employee Name:** \_\_\_\_\_

**Vendor Name:** \_\_\_\_\_ on: \_\_\_\_\_ for: \_\_\_\_\_  
Business Name Date Expense Amount

**The receipt was (check applicable):**

Lost     Never Received     Other \_\_\_\_\_

**Business Purpose of Transaction (indicate if for Breakfast, Lunch, Dinner, Refreshments):**

\_\_\_\_\_

**Person(s) involved:**

\_\_\_\_\_

Attached is a copy of credit card statement

I understand that a Missing Receipt Affidavit should be used on rare occasions and may not be used on a routine basis. I further understand that excessive use of a Missing Receipt Affidavit may revoke the privilege of providing a declaration in lieu of a receipt.

I hereby certify that I have made every reasonable effort to obtain a copy of receipt(s), however, I am unable to obtain a copy from the issuing vendor. The expenses have not yet or will be again submitted to the University or any other entity for reimbursement or tax purposes and is in accordance with University policy.

\_\_\_\_\_  
 Employee Signature

\_\_\_\_\_  
 Approver Signature

\_\_\_\_\_  
 Employee Name (Printed)

\_\_\_\_\_  
 Approver Name (Printed)

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Date