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  - SME: Controller

## Food Purchases with Institutional Funds

### Background

The University of West Georgia complies with the Office of Fiscal Affairs Business Procedure Manual. The following information has been excerpted from BPM 19.8 and is intended to provide a quick reference for faculty and staff to assist with the purchases of food using institutional funds. Faculty and Staff are responsible for knowing the information and requirements contained within BPM 19.8 prior to expending institutional funds.

### Guidelines

The University of West Georgia recognizes that the occasional purchase of food for events and meetings will occur. An individual may be subject to different rules depending upon the capacity in which the individual participates in an event. The funding source for the expense should generally be matched to the supported program and participants. Per diem limits identified in BPM 4.3 apply to food purchased for these categories of individuals and events.

#### Students (BPM 19.8.1)

Students are individuals enrolled to take classes at an institution, including students enrolled in continuing education, or individuals recruited as potential students.

Food may be purchased for:

1. Sanctioned student events including events sponsored by recognized student groups, athletic team events and other campus events open to the general student body and designed to further the development and education of students.
2. A class where food is an integral part of the institutional methodology.
3. Potential students and their guardians at events designed to encourage the student to attend the institution. *Food for athletic recruits are subject to the rules and regulations of the athletic conference of which the institutions is a member.*

#### Volunteers (BPM 19.8.2)

Volunteers are individuals that provide a benefit to the institution without receiving compensation where a quid pro quo relationship exists. An example would be a voluntary advisory board for the purpose of obtaining advice, support, and/or expertise from members of the community as it relates to an academic program.

***Food purchased solely in connection with volunteer appreciation or volunteer recognition events are not allowable.***

#### Employees (BPM 19.8.3)

Employees include temporary, part-time, and full-time staff, faculty, administrators, Resident Assistants(RA), student assistants, and other student workers.

Food may be purchased for:

1. **Safety:** Water or other hydration products may be purchased insofar as these products are required by OSHA or are necessary to prevent serious harm to an employee.



2. **Academic Programs, Student Events, and Educational or Business Meetings Involving Predominately Non-Employees.**
  - a. Attendance by the employee is essential AND in furtherance of an official institutional program.
  - b. The meal is an integral part of the meeting.
- Unique and specific instances of allowable reimbursements
  - *Athletic Recruiting.* The primary purpose of the reimbursement is the recruitment of an individual to attend the institution and the employee's participation should be required as part of his/her job.
  - *Prior/existing contractual or grant arrangement.*

### **Restrictions**

- Purchase of alcohol is not allowed regardless of fund source.
- Volunteer appreciation or recognition events are not allowed regardless of fund source
- Purchase of food with a PCard is not allowed except when specifically addressed in other sections of the BPM.

### **Procedure**

- Obtain prior approval for the purchase of food prior to incurring the expense.
- Faculty/staff/student will submit an approved Check Request and additional documentation as required to the Office of Controller for payment.

*Note: The descriptive information requested on the Food Purchase with Institutional Funds is required documentation for any purchase of food. For Departmental convenience and consistency of supportive documentation, use of the food form is highly recommended but not required if all requested information is submitted in an alternative format inclusive of approval signature of Department Manager.*

### **Unique Documentation requirements**

- Purpose of the meeting/event
- Formal written agenda (documentation that substantiates the event was an official event, i.e., flyer, agenda, email, or other substantiating documentation).
- List of attendees & affiliation (for groups more than 10, indicate the approximate number of attendees and identify the group)
- Certification of containment of cost within per diem amounts.

*I certify the amount expended did not exceed the federal per diem amount uniquely identified for the particular meal.*

*I understand and ensure that the funds spent were only for legitimate public purposes and not for the personal benefit of the employee or other individuals.*

*I understand the misuse of institutional funds may result in disciplinary actions up to and including termination; as well as, civil action and criminal penalties.*

### **Applicable Forms**

- Food Purchase with Institutional Funds form

[Food Purchase wlnsttln Funds Form.pdf](#)

Quick Reference Guide

Activity	Allowable Participants	Potential Funding Source(s)	Notes
Sanctioned Student Events (excluding athletic events)	<ul style="list-style-type: none"> <li>Students</li> <li>Volunteers</li> <li>Employees whose participation is required</li> </ul>	<ul style="list-style-type: none"> <li>Agency Funds</li> <li>Auxiliary Funds</li> <li>Endowment funds where authorized by fund agreement</li> <li>Grants or contract funds as authorized by fund provider</li> <li>Student Activity Fees</li> </ul>	<ul style="list-style-type: none"> <li>See BPM Sections 19.8.1, 19.8.2, 19.8.3</li> <li>Per Diem limits apply</li> </ul>
Athletic Events & Recruiting	<ul style="list-style-type: none"> <li>Students</li> <li>Potential students &amp; parents/guardians</li> <li>Volunteers</li> <li>Employees whose participation is required</li> </ul>	<ul style="list-style-type: none"> <li>Agency Funds</li> <li>Athletic Auxiliary funds</li> <li>Endowment funds where authorized by fund agreement</li> <li>Student Activity Fees</li> </ul>	<ul style="list-style-type: none"> <li>See BPM Sections 19.8.1, 19.8.2, 19.8.3</li> <li>Per Diem limits apply</li> <li>Applicable athletic conference rules shall also be followed</li> </ul>
Classroom & Academic Programs	<ul style="list-style-type: none"> <li>Students</li> <li>Employees whose participation is required</li> </ul>	<ul style="list-style-type: none"> <li>Sales &amp; Service Revenue</li> <li>State appropriated funds for use only in for credit courses</li> <li>Tuition &amp; Fee Revenue</li> </ul>	<ul style="list-style-type: none"> <li>See BPM Sections 19.8.1 and 19.8.2</li> </ul>
Student Recruiting Events	<ul style="list-style-type: none"> <li>Students</li> <li>Potential students &amp; parents/guardians</li> <li>Volunteers</li> <li>Employees whose participation is required</li> </ul>	<ul style="list-style-type: none"> <li>Agency Funds</li> <li>Auxiliary Funds</li> <li>Student Activity Fees</li> </ul>	<ul style="list-style-type: none"> <li>See BPM Sections 19.8.1, 19.8.2, 19.8.3</li> <li>Per Diem limits apply</li> </ul>
Volunteer Events	<ul style="list-style-type: none"> <li>Students</li> <li>Volunteers</li> <li>Employees whose participation is required</li> </ul>	<ul style="list-style-type: none"> <li>All funds except state appropriated funds and tuition revenue</li> <li>Recognized "Executive" program tuition revenue may be used to purchase food for volunteer events</li> </ul>	<ul style="list-style-type: none"> <li>See BPM Sections 19.8.2 &amp; 19.8.3</li> <li>Per Diem limits apply</li> <li>Volunteer events with sole purpose of recognition or appreciation for past services may not be paid using any fund source except for Foundation funds.</li> </ul>
Safety Products	<ul style="list-style-type: none"> <li>Students</li> <li>Volunteers</li> <li>Employees at risk due to environmental or workplace conditions</li> </ul>	<ul style="list-style-type: none"> <li>Auxiliary Funds</li> <li>Sales &amp; Service Revenue</li> <li>State appropriated funds</li> <li>Tuition &amp; Fee Revenue</li> <li>Student Activity Fees</li> </ul>	<ul style="list-style-type: none"> <li>See BPM Sections 19.8.3</li> <li>Expenses should be paid using the departmental budget of the assigned employees</li> </ul>
Educational or Business Meetings	<ul style="list-style-type: none"> <li>Students</li> <li>Volunteers</li> <li>Employees whose participation is required</li> </ul>	<ul style="list-style-type: none"> <li>Auxiliary Funds</li> <li>Sales &amp; Service Revenue</li> <li>State appropriated funds</li> </ul>	<ul style="list-style-type: none"> <li>See BPM Sections 19.8.3</li> <li>Per Diem limits apply</li> <li>Meeting must consist of predominately non-employees</li> </ul>