



Valdosta State University Pre-Approval Food Purchase Request Form

Use this form for **PRE-APPROVAL** of food purchases.

Name of Event: _____

Location of Event: _____

Event Date: _____ Begin Time: _____

Total number of people: _____ End Time: _____

Event Contact Person Name: _____ Phone: _____

Purpose and Justification of Event: Be descriptive and attach supporting documentation. *Flyer, email, written agenda and/or other documentation for event must be attached to this document. (Please see BOR Business Procedures Manual Section 19.7.1)

Account to be charged:						
Fund	Department ID	Program	Class	Account	Project ID	Amount

Participant Name(s): (Please attach additional sheets if needed)

Check one: Employee Group Meal Student/Non-Employee Meal Open To All Students (Must attach sign-in list with payment processing.)

Requestor _____ Phone Number _____ Date _____

Budget Manager Signature/Department Head _____ Date _____

Vice President, Cabinet Member, or Designee _____ Date _____

Vice President for Finance and Administration (required for Employee Group Meal) _____ Date _____

For Office Use Only: Funding \$_____ per Person Compliance Verification: _____

19.7 Employee Group Meals

(Last Modified on November 4, 2010)

The purpose of this section is to provide guidance regarding situations in which an employer might purchase meals for a group of employees when such employees may not be on travel status or otherwise eligible for payment for meals.

In accordance with O.C.G.A. 50-5B-5, the State Accounting Office, in cooperation with the Office of Planning and Budget, is responsible for the development and dissemination of travel policy. Included in the travel policy is a methodology for requesting exceptions. The number of instances in which requests for exceptions related to the employer purchase of meals for a group of employees, led both the State Accounting Office and the Office of Planning and Budget to recognize the need for a policy to address this issue, which the BOR is also adopting. This policy is detailed in Section 19.7.1 below.

The USG also recognized the need to address and regulate purchases made in support of the various multi-institutional events, such as advisory councils to the BOR, training events, meetings for Presidents, Chief Business Officers, Chief Academic Officers, etc. The policy governing purchases made for these multi-institutional events is detailed in Section 19.7.2 below.

19.7.1 Employee Group Meals within an Institution

(Last Modified on February 9, 2015)

Under certain infrequent circumstances, employees may be required to remain at the work site during mealtime. Such circumstances include emergency situations such as natural disasters or significant public safety events, but may also include intra-departmental meetings or training sessions, where the meeting or training session continues during the meal and the employees are not permitted to leave the premises of the meeting site.

USG institutions shall use the following standards when deciding whether a meal may be purchased under this policy:

1. **Group meals should be held only to facilitate the effective and efficient operations of the departments involved.** For example, it may be that scheduling an intra-departmental meeting or training session is the most effective and efficient use of employees' time given teaching schedules, other meeting commitments, etc. In this instance, requiring employees to participate in a meeting over lunch may be the best means available to get the required participants in the same place for the period of time required.
2. **Group meals should only be provided in those instances where the meeting lasts for at least four (4) hours.** A meeting less than four hours could generally be scheduled prior to or after a normal meal without significantly impacting employees on different work schedules.
3. **Group meals held at the start and/or finish of a meeting are not eligible for payment under this policy.** Purchase of a group meal is authorized solely as a convenience to the employer and in those instances where employees may not leave for a normal meal due to the time constraints associated with the meeting or training session. Those events not starting until the normal meal time should be delayed until after the normal meal time, or employees may bring employee-purchased food ("brown-bag") to the meeting.
4. **Purchase of group meals should be approved by the head of the organization, or his/her designee, prior to the date of the event (for non-emergency situations).** The prior approval request should include:
 - The purpose of the meeting or event;
 - A formal written agenda including session times;
 - A list of attendees with their associated departments/entities; and,
 - The expected cost of the meal per person.All of the documents that were a part of the prior approval package should be submitted with the payment request along with the signed prior approval. All documents should be retained with the voucher package for audit purposes.
5. **Authorized group meal expenditures are limited to the purchase of meals only and do not include snacks.**
6. **Meal limits outlined in BPM Section 4.4, Per Diem Allowance for Meals, must be followed.** However, the meal limits apply to the actual food and drink purchased for the meal. Set-up and delivery costs associated with the group meal shall not be included in the meal limit calculation.
7. **Group meals for a "lunch meeting," in which the meal and the meeting are one and the same, are prohibited for payment under this policy.**

These meals should be charged to the 727700 expenditure account, "Other Operating Expenses – Special Group Meals." The "Special Group Meals" expenditure account should only be used for such meal purchases. Once again, documentation of the purchase must be retained as outlined above. This account will be subject to special audit scrutiny, to ensure that such expenditures are infrequent, rather than routine.

19.8 Purchase of Food Using Institutional Funds

(Last Modified on February 9, 2015)

The purpose of this section is to clarify those instances when food may be purchased for consumption by students, potential students, volunteers and employees using institutional funds. This policy addresses instances when food may be purchased or food expenses may be reimbursed that are not otherwise addressed in BPM [Sections 4.0](#) and [19.7](#).

Food includes meals, beverages, snacks, etc., but specifically excludes alcohol as an allowable food expense. The purchase of food for resale in connection with the auxiliary operations of an institution is allowable, and is not addressed in this policy.

An individual may be subject to different rules depending on the capacity in which they are participating in an event. For example, volunteers might include employees or students if the individual is operating in a capacity separate from their employee or student role. An employee or volunteer attending a student event in the capacity of a student would be considered a student. A student worker participating in an event while being paid would be considered an employee.

Note: Employees working additional hours in their own area, using work time to provide volunteer service, or otherwise participating in activities expected of employees, are not volunteers for the purposes of this policy.

Institutional funds include all funds to which an institution holds title, such as student fees, auxiliary revenues, state appropriated funds, etc. Purchases of food using institutional funds should still be recorded using the proper account as designated in BPM [Section 2.0](#) and should be made using the appropriate fund source as outlined below. This policy does not address use of affiliated organization funds to provide food to employees, students, or volunteers. Also note that this policy does not address any potential tax implications associated with the purchase and consumption of food for individuals.

The chart on the following pages outlines the funding sources that may be used when making food purchases and provides some broad examples of allowable purchases.

Note: This chart is intended to provide guidance on allowable food purchases. This chart should be used in conjunction with the relevant BPM sections referenced. Please note, however, that the method of payment via P-Cards is only allowable as described in BPM [Section 3.3.1, item 5](#).

The funding source should generally be matched to the supported program and participants. For example, student activity fees might be used to purchase water for a volunteer event sponsored by a student group. In this instance, students, volunteers, and employees would presumably consume the water. However, student activity fees should not be used to purchase water for employees conducting outside activities as part of their normal job, e.g., groundskeepers. Please refer to BPM [Section 2.0](#) for more information on the appropriate uses of various fund sources.

Activity	Allowable Participants	Potential Funding Source(s)	Notes
Sanctioned Student Events (excluding athletic events)	<ul style="list-style-type: none"> • Students • Volunteers • Employees whose participation is required 	<ul style="list-style-type: none"> • Agency Funds • Auxiliary Funds • Endowment funds where authorized by fund agreement • Grants or Contract Funds as authorized by fund provider • Student Activity Fees 	<ul style="list-style-type: none"> • See BPM Sections 19.8.1, 19.8.2, and 19.8.3 • Per diem limits apply
Athletic Events & Recruiting	<ul style="list-style-type: none"> • Students • Potential students & parents/guardians • Volunteers • Employees whose participation is required 	<ul style="list-style-type: none"> • Agency Funds • Athletic Auxiliary Funds • Endowment funds where authorized by fund agreement • Student Athletic Fees 	<ul style="list-style-type: none"> • See BPM Sections 19.8.1, 19.8.2, and 19.8.3 • Per diem limits apply • Applicable athletic conference rules shall also be followed
Classroom & Academic Programs	<ul style="list-style-type: none"> • Students • Employees whose participation is required 	<ul style="list-style-type: none"> • Sales & Service Revenue • State appropriated funds for use only in for credit courses • Tuition & Fee Revenue 	<ul style="list-style-type: none"> • See BPM Sections 19.8.1 and 19.8.2
Student Recruiting Events	<ul style="list-style-type: none"> • Students • Potential students & 	<ul style="list-style-type: none"> • Agency Funds • Auxiliary Funds 	<ul style="list-style-type: none"> • See BPM Sections 19.8.1, 19.8.2, and 19.8.3 • Per diem limits apply

Activity	Allowable Participants	Potential Funding Source(s)	Notes
	<ul style="list-style-type: none"> parents/guardians Volunteers Employees whose participation is required 	<ul style="list-style-type: none"> Student Activity Fees 	
Volunteer Events	<ul style="list-style-type: none"> Students Volunteers Employees whose participation is required 	<ul style="list-style-type: none"> All funds except state appropriated funds and tuition revenue Recognized "executive" program tuition revenue may be used to purchase food for volunteer events 	<ul style="list-style-type: none"> See BPM Sections 19.8.2 and 19.8.3 Per diem limits apply Volunteer events with sole purpose of recognition or appreciation for past services may not be paid using any fund source except for Foundation funds
Safety Products	<ul style="list-style-type: none"> Students Volunteers Employees at risk due to environmental or workplace conditions 	<ul style="list-style-type: none"> Auxiliary funds Sales and service revenue State appropriated funds Student Activity Fees Tuition & Fee Revenue 	<ul style="list-style-type: none"> See BPM Section 19.8.3 Expenses should be paid using the departmental budget of the assigned employees
Educational or Business Meetings	<ul style="list-style-type: none"> Students Volunteers Employees whose participation is required 	<ul style="list-style-type: none"> Auxiliary funds Sales and service revenue State appropriated funds 	<ul style="list-style-type: none"> See BPM Section 19.8.3 Meeting must consist of predominantly non-employees Per diem limits apply

Employees with responsibility for administering institutional funds and employees requesting reimbursement from institutional funds should ensure that funds are spent only for legitimate public purposes and not for the personal benefit of the employee or other individuals. The misuse of institutional funds may result in both employment termination and various civil and criminal penalties.

Note: Multiple payment methods may be used to make food purchases to include requisition requests, check requests, petty cash, purchase orders insofar as these payment methods are not specifically prohibited elsewhere in BOR policy or procedures. A purchasing card may only be used for BPM Section 19.8 purchases as outlined in BPM [Section 3.3.1, item 5](#).

19.8.1 Food for Students

(Last Modified on February 9, 2015)

Students include individuals enrolled to take classes at an institution, including students enrolled in Continuing Education, and individuals being recruited as potential students.

Institutional funds may be used to purchase food for students at sanctioned student events. Sanctioned student events include events and travel 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. Additionally, food may be purchased for a class in those instances where food is an integral part of the instructional methodology. For example, food could be purchased for students in a food appreciation or cooking class offered by a Continuing Education unit. While not necessarily in a travel status, the per diem limits in BPM [Section 4.4](#) should apply to food purchased for consumption by students participating in sanctioned student events.

Potential students and their guardians may be provided food at an event designed to encourage the student to attend the institution. Food for athletic recruits may be purchased subject to the rules and regulations of the athletic conference of which the institution is a member.

19.8.3 Food for Employees

(Last Modified on February 9, 2015)

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

Employees in a travel status are subject to the employee travel regulations as contained in BPM [Sections 4.0](#). Employees in a group meal status are subject to the guidance contained in BPM Section 19.7. However, there are instances not addressed in BPM [Sections 4.0](#) and [19.7](#) when food may be purchased for employees or employees may be reimbursed for food purchased. Those instances shall be addressed using the following general categories: Safety, and Academic Programs, Student Events, and Educational or Business Meetings Involving Predominantly Non-Employees.

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 Predominantly Non-Employees.** When conducting a program, event or meeting involving predominantly non-employees (of any institution of the Board of Regents) where attendance by the employee is essential and in furtherance of an official institutional program, and the meal is an integral part of the meeting, an employee can partake in the meal and be reimbursed for his or her actual meal cost up to the per diem limits established in BPM [Section 4.4](#). An employee may not be paid a reimbursement unless the employee actually incurs a cost.

Clarification of specific instances of allowable reimbursement include:

1. **Athletic recruiting.** An employee may be reimbursed for food purchased at a meeting whose primary purpose is the recruitment of an individual to attend the institution. The employee's participation in this meeting should be required as part of his or her job performance, and the institution should strictly control the numbers of individuals who may receive reimbursement for food purchased at a given recruitment meeting.
2. **A prior/existing contractual or grant arrangement, which must be quid pro quo, not gratuitous.** For example, an external organization may award funds to the institution with the specific proviso that these funds may be used for employee food expenses as it relates to grant activities or meetings. In this instance, food could be purchased within the grant guidelines.

However, federal grant funds should NOT be used to purchase food for employees unless the federal grantor agency, in writing, authorizes this expenditure and certifies that this waiver is not a violation of applicable federal regulations.

Business purpose should be clearly indicated on any invoices submitted for payment. Additionally, the per diem limits of BPM [Section 4.4](#) apply to food purchased for consumption by employees participating in a program, event, or meeting or otherwise reimbursed to the employee by the institution.

Per diem limits apply only to food purchased with institutional funds. Food purchased by outside organizations does not fall under the scope of this policy. However, employees must comply with the provisions of Section 8.2.13 of the BoR Policy Manual as it pertains to receiving gifts.

19.8.2 Food for Volunteers

(Last Modified on February 9, 2015)

Volunteers include individuals that provide benefits to the institution (serving on an advisory board, student mentors, etc.) without receiving compensation.

Institutional funds may be used to purchase food for volunteers in those instances where a quid pro quo relationship exists. For example, an academic unit might form a volunteer advisory board for the purpose of obtaining advice, support, and expertise from members of the community as it relates to an academic program. It would be allowable to provide food to those volunteers as part of the advisory board meeting. However, food purchased solely in connection with volunteer appreciation or volunteer recognition events would not be allowable under this policy. While not necessarily in a travel status, the per diem limits in BPM [Section 4.4](#) should apply to food purchased for volunteers.

19.8.4 Documentation Requirements and Enforcement of Per Diem Limits at Group Events

(Last Modified on February 9, 2015)

Nothing in this policy shall be construed as requiring an institution to provide food to employees for events or to reimburse employees for participation in events. Institutions should establish the appropriate procedures to ensure that funds for employee food are not spent without the appropriate supervisory review and approval.

Appropriate procedures shall include adequate documentation associated with the event and/or purchase. For example, food purchased for a group event should include a flyer, email, agenda, or other documentation

substantiating that the event was an official event. Food purchased at a restaurant or on a per person basis should include a list of participants.

In the event that an employee expends funds in excess of the authorized per diem contained in BPM [Section 4.4](#), then the amount spent in excess should be reimbursed by the employee making that expenditure.

While the per diem limits also apply to group events where food is purchased on a group basis (pizza parties, etc.), institutions are not required to document the actual numbers or names of participants. However, institutions should require employees expending institutional funds for those events to certify that the appropriate per diem limits were followed.