

Food and Business Related Entertainment



UNIVERSITY OF
GEORGIA

Food and Business Related Entertainment

- The purpose of the [Food and Business Related Entertainment policy](#) is to clarify instances when food may be purchased for consumption by students, potential students, volunteers and employees using institutional funds.
 - Institutional funds include all funds to which UGA holds title, such as student fees, auxiliary revenues, state appropriated funds, etc.
- Food includes meals, beverages, snacks, etc but ***specifically excludes alcohol as an allowable food expense.***

Food and Business Related Entertainment

- Purchases should be recorded using the proper account code and should be made using the appropriate fund source. The funding source should generally match the supported program and participants.
- ***In order to ensure that the purchase is properly recorded, Accounts Payable must be provided with the following:***
 - ***Business Purpose of the event***
 - ***Category of allowable activities from the [Food Reference Chart](#)***



Food and Business Related Entertainment

- Employees with responsibility for administering institutional funds and employees requesting reimbursement from institutional funds should ensure that funds are only spent 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.

Capacity in which individual is participating

- An individual may be subject to different rules depending on the capacity in which they are participating in an event. For example, volunteers may 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.

Per Diem Limits

- Some categories of food purchases require per diem limits to be followed. The per diem rates are as follows:
 - Breakfast \$13
 - Lunch \$14
 - Dinner \$23
- Rates include tips and taxes and the total cost of food purchased from a grocery store and all vendors.
- Meal limits apply to the actual food and drink purchased for the meal. Paper products, plastic utensils, and/or set-up and delivery costs associated with the group meal shall not be included in the meal limit calculation.

Food for Students

Food for Students

- Students include individuals enrolled to take classes at UGA, 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 sponsored by recognized student groups or other campus events open to the general student body and designed to further the development and education of students.
- Food may be purchased for a class in those instances where food is an integral part of the instructional methodology. An example would be food purchased for students in a food appreciation class offered by the GA Center.
- **Per diem limits do apply to students participating in sanctioned student events.**
- Potential students and their guardians may be provided food at events designed to encourage the student to attend UGA.

Sanctioned Student Events

- Events sponsored by recognized student groups and other campus events open to the general student body and designed to further the development and education of students.
- Allowable examples: Coffee Hour, Variety Show, Concert
- Not allowable examples: Professor takes a group of students out to lunch, professor buys pizza for a class
- Allowable participants: Students, volunteers, employees whose participation is required
- Potential Funding Sources
 - Sales and Service Revenue (14xxx)
 - Student Activity Funds (13000)
 - Auxiliary Funds (12xxx)
 - Agency Funds (6xxxx)
 - UGA Restricted funds which allow the expense (2xxxx)

Sanctioned Student Events

Purchasing Methods

- Payment Request (up to \$2,500)
- Purchase Order (\$2,500 and over)
- P-Card
 - Less than \$2,500
 - If funding source is agency account, the P-Card **cannot** be used.

Documentation Requirements

- Receipt or invoice including details of items purchased
- Description of business purpose
- Agenda, flyer, or email describing official event
- List of participants and relationship to UGA *if food purchase at a restaurant or on a per person basis*
- **Documentation to certify charges within per diem limits**

Classroom and Academic Programs

- Food that is an integral part of the instructional methodology
 - Ex: Culinary Science and Nutrition course, Food Science and Technology course
- Allowable participants: Students, volunteers, employees whose participation is required
- Potential Funding Sources
 - Sales and Service Revenue (14xxx)
 - General Funds budgeted for instruction (1xxxx)
 - Continuing Education Funds (14000)
 - UGA Restricted Funds which allow the expense (2xxxx)

Classroom and Academic Program

- Purchasing Methods
 - Payment Request (up to \$2,500)
 - Purchase Order (\$2,500 and over)
 - P-Card less than \$2,500
- Documentation Requirements
 - Receipt or invoice including details of items purchased
 - Description of business purpose

Student Recruiting Activities

- Food provided to potential students and their parents/guardians at events designed to encourage the student to attend UGA
- Allowable participants: Students, potential students and their parents/guardians, volunteers, employees whose participation is required
- Potential Funding Sources:
 - General Funds (1xxxx)
 - Student Activity Funds (13000)
 - Sales and Service Revenue (14xxx)
 - Auxiliary Funds (12xxx)
 - Agency Funds (6xxxx)
 - UGA Restricted Funds which allow the expense (2xxxx)



Student Recruiting Activities

Purchasing Methods

- Payment Request (up to \$2,500)
- Purchase Order (\$2,500 and over)
- P-Card less than \$2,500
 - If funding source is agency account, the P-Card **cannot** be used.

Documentation Requirements

- Receipt or invoice including details of items purchased
- Description of business purpose
- Agenda, flyer, or email describing official event
- List of participants and relationship to UGA *if food purchase at a restaurant or on a per person basis*
- **Documentation to certify charges within per diem limits**
- Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement

Food for Employees

Food for Employees

- Employees include temporary, part-time, and full-time staff, faculty, administrators, researches, resident assistants, student assistants, and other student workers.
- Employees in a group meal status are subject to the Employee Group Meals section of the policy.
- Instances where food can be purchased for employees:
 - Safety
 - Academic Programs
 - Student Events
 - Educational or Business Meetings Involving Predominantly Non-Employees
 - A prior/existing contractual or grant arrangement, which must be quid pro quo, not gratuitous

Food for Employees: Safety

- Water or hydration products may be purchased as long as the products are required by OSHA or are necessary to prevent serious harm to an employee.
- Allowable participants: Students, volunteers, employees whose participation is required
- Potential Funding Sources:
 - General Funds (1xxxx)
 - Student Activity Funds (13000)
 - Sales and Service Revenue (14xxx)
 - Auxiliary Funds (12xxx)
 - Agency Funds (6xxxx)
 - UGA Restricted Funds which allow for the expense (2xxxx)

Food for Employees: Safety

- Purchasing Methods:
 - Payment Request (up to \$2,500)
 - Purchase Order (\$2,500 and over)
 - P-Card less than \$2,500
 - If funding source is agency account, the P-Card **cannot** be used.
- Documentation requirements:
 - Receipt or invoice including details of items purchased
 - Description of business purpose
 - When purchase relates to employees, expenses should be paid using the departmental budget of the assigned employee(s).

Food for Employees: Educational or Business Meetings

When conducting a program, event or meeting **involving predominantly non-employees** 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.

Allowable participants: Students, volunteers, employees whose participation is required

Potential Funding Sources:

- Auxiliary Funds (12xxx)
- Sales and Service Revenue (14xxx)
- General Funds (1xxxx)

Food for Employees: Educational or Business Meetings

Purchasing Methods:

- Payment Request (up to \$2,500)
- Purchase Order (\$2,500 and over)

Documentation Requirements

- Original receipt or invoice including details of items purchased
- Description of business purpose
- Agenda, flyer, or email describing the official event
- List of participants and relationship to UGA if food purchased at a restaurant or on a per person basis
- **Documentation to certify charges within per diem limits**
- Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement

Employee Group Meals

Employee Group Meals

- 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.
- **Authorized group meal expenditures are limited to the purchase of meals only and do not include snacks.**

Employee Group Meals Standards

- **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.
- **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.

Employee Group Meals Standards

- **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.

Employee Group Meals Standards

- **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.
- This information is collected on the [Request for Authorization to Provide on Campus Group Meals](#) and should be retained within the department after being approved by the Dean or VP. The form should be included with the payment request when the invoice is submitted for payment.

Employee Group Meals Standards

- **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.**
- **Per diem limits must be followed.**
- 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.
- These meals should be charged to the 727700 expenditure account. This account will be subject to special audit scrutiny, to ensure that such expenditures are infrequent, rather than routine.
- Examples that are not allowed: Multiple faculty members having a lunch meeting off campus, faculty and staff having lunch off-site for a celebration.

Employee Group Meals

- Allowable Participants:
 - Employees
 - Non-employees whose participation is necessary
- Potential Funding Sources:
 - Continuing Education Funds (14000)
 - UGA Restricted Funds which allow the expense (2xxxx)
 - Sales and Service Revenue (14xxx)
 - Conference and Workshop (14xxx)
 - General Funds (1xxxx)

Employee Group Meals

- Purchasing Methods:
 - Payment Request (up to \$2,500)
 - P-Card less than \$2,500
- Documentation Requirements:
 - **Prior approval from the Dean/VP on the [Campus Group Meals form](#)**
 - Original receipt or invoice including details of items purchased
 - Description of business purpose
 - Agenda, flyer, or email describing the official event
 - **Documentation to certify charges within per diem limits**
 - Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement.

Business Related Entertainment

Business Related Entertainment

- Alcohol cannot be purchased through UGA and ***should be purchased directly through the Foundation.***
- ***Business Related Entertainment requires at least one non-employee.***
- For all entertainment expenses incurred when an academic dean or academic vice president is a participant and an approver for the use of funds supporting the event, requests should be routed through the Senior Vice President for Academic Affairs/Provost Office for approval.



Business Related Entertainment

- Ex: Lunch to interview a prospective employee, reception for faculty and students to display student work that is open to the public
- Allowable participants: Non-employees, employees whose participation is required
- Potential Funding Sources:
 - Foundation Funds
 - UGARF IDC (20300 with class 64IDC)
 - Sponsored accounts which specifically allow for business related entertainment (20000, 213xx)
 - Royalty Revenue (20300 or 20400 and class 64RYT)
 - Restricted Non-Sponsored (20400)

Business Related Entertainment

- Purchasing Methods:
 - Foundation Check Request
 - Payment Request (up to \$2,500)
- Documentation Requirements:
 - Original receipt or invoice including details of items purchased
 - If itemized receipt is not obtained, a statement **MUST** be included on the payment request or expense reimbursement noting that no alcohol was charged.
 - [Reimbursement of University Related Entertainment Form](#)-must be submitted with payment request. If reimbursing employee in the Expenses module, the Reimbursement of University Related Entertainment Form can be submitted **OR** individuals can utilize the Group Attendees functionality to record participant names.
- Additional requirements for payments made on sponsored projects should be reviewed in the [policy](#).

Other Food Purchases

Food for Volunteers

- Volunteers include individuals that provide benefits to UGA 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, a unit may have 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 at an advisory board meeting.
 - **Volunteer events with the sole purpose of recognition or appreciation for service may not be paid through UGA. Payment is required to be processed directly through the UGA Foundation.**

Volunteer Events

- Quid pro quo relationship must exist
- Allowable participants: Students, volunteers, employees whose participation is required
- Potential Funding Sources:
 - Student Activity Funds (13000)
 - Auxiliary Funds (12xxx)
 - Agency Funds (6xxxx)
 - UGA Restricted Funds which allow the expense (2xxxx)

Volunteer Events

- Purchasing Methods
 - Payment Request (up to \$2,500)
 - Purchase Order (\$2,500 and over)
- Documentation Requirements
 - Receipt or invoice including details of items purchased
 - Description of business purpose
 - Agenda, flyer, or email describing official event
 - List of participants and relationship to UGA *if food purchase at a restaurant or on a per person basis*
 - **Documentation to certify charges within per diem limits**
 - Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement



Food for Resale

- Ex: Auxiliary Units, Food Services, GA Center
- Allowable participants: General public
- Potential Funding Sources:
 - Auxiliary Funds (122xx)
 - Inventory Accounts (14xxx)
- Purchasing Methods
 - Payment Request (up to \$2,500)
 - Purchase Order (\$2,500 and over)
 - Petty Cash
 - P-Card less than \$2500
- Documentation Requirements
 - Receipt or invoice including details of items purchased
 - Description of business purpose

Food Based on Organizational Mission

- Ex: McPhaul Center, 4-H Units, Legion Pool concessions
- Allowable participants: Customers
- Potential Funding Sources:
 - Sales and Service Revenue (14xxx)
- Purchasing Methods
 - Payment Request (up to \$2,500)
 - Purchase Order (\$2,500 and over)
 - P-Card less than \$2,500
- Documentation Requirements
 - Receipt or invoice including details of items purchased
 - Description of business purpose



Food Used in Official Research

- Ex: Food purchased for official research use as approved by an Institutional Research Board (IRB) or food that is integral to or subject of research. Food purchased to study decay, food purchased to bait traps used in the research field
- Potential Funding Sources:
 - UGA Restricted Funds which allow for the expense (2xxxx)
 - General Funds budgeted for research (1xxxx)
- Purchasing Methods
 - Payment Request (up to \$2,500)
 - Purchase Order (\$2,500 and over)
 - P-Card less than \$2,500
- Documentation Requirements
 - Receipt or invoice including details of items purchased
 - Description of business purpose



Food for UGA Conference and Workshops

- Food purchased by UGA units hosting conferences and workshops. Registration fees collected may be used for meals and breaks which are an official and integral component of the conference or workshop.
- Allowable participants: Conference and workshop participants
- Potential Funding Sources:
 - Sales and Service Revenue (14xxx)
 - Conference and Workshop (14xxx)
 - Agency Funds (6xxxx)
 - UGA Restricted Funds which allow the conference (2xxxx)
 - Continuing Education Funds (14000)

Food for UGA Conference and Workshops

- Purchasing Methods:
 - Payment Request (up to \$2,500)
 - P-Card less than \$2,500
 - If funding source is agency account, the P-Card **cannot** be used.
- Documentation Requirements
 - Original receipt or invoice including details of items purchased
 - Description of business purpose
 - Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement.
 - Agenda, flyer, or email describing the official event

Contract Hospitality

- Events that provide food for performers as required per the terms of a contract agreed upon by UGA. The event must be in conjunction with a sponsored UGA event.
- Allowable participants: Performers
- Potential Funding Sources:
 - Sales and Service Revenue (14xxx)
 - Agency Funds (6xxxx)
 - Student Activity Fees (13000)

Contract Hospitality

- Purchasing Methods:
 - Payment Request (up to \$2,500)
 - P-Card less than \$2,500
 - If funding source is agency account, the P-Card **cannot** be used.
- Documentation Requirements
 - Original receipt or invoice including details of items purchased
 - Description of business purpose
 - Agenda, flyer, or email describing the official event
 - Copy of the contract page identifying the necessary food requirements



Other Requirements for Food Purchases

- When a category indicates that per diems must be followed, if an employee expends funds in excess of the authorized per diem, *then the amount spent in excess should be reimbursed to UGA by the employee making that expenditure.*
- While the per diem limits also apply to group events where food is purchased on a group basis (student 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.
- **Any expenditures on P-Card require a detailed description to be entered into the Comments section in WORKS stating why food was purchased and if for students, employees, volunteers or other non-UGA individuals.**

Unallowable Items or Events

- Alcoholic beverages-must be purchased/reimbursed directly through UGAF
- Baby Showers
- Wedding Showers
- Office Celebrations/Parties
- Holiday Events

Resources

- [Food and Business Related Entertainment Policy](#)
- [Food Reference Chart](#)
- [Food Smartsheet](#) - Not a requirement from AP but strongly suggested to assist with document preparation
- [Allowable vs Unallowable Expenditure by Fund Matrix](#)

Contact us!

- Please submit questions to onesource@uga.edu and a member of the Accounts Payable team will be happy to assist!

