

# PCARD FOOD PURCHASING GUIDELINES

**Note:** Institutional funds include all funds to which an institution holds title, such as student fees, auxiliary revenues, state appropriated funds, etc. and are subject to this policy (BPM 19.8).

All purchases made with a P-Card must be for official State of Georgia business. Cardholders and approving officials are designated as State purchasing agents and are subject to the provisions of O.C.G.A. § 45-10-1 et. seq. (State Employee Code of Ethics, Conflicts of Interest, etc.) (BPM 3.3.1)

The institution president or the president's designee must approve cardholders authorized to make food purchases. Such approval should take place only after the cardholder has been adequately trained on what food purchases are allowable. (BPM 3.3.1.#5 authorized use of pcards; student food)

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## Section I: EMPLOYEES (BPM 19.8 Purchase of Food Using Institutional Funds) (BPM 19.8.3 Food for Employees)

### Include:

- Temporary Staff
  - Part-Time Staff
  - Full-Time Staff
  - Faculty
  - Administrators
  - Resident Assistants (RAs)
  - Student Assistants
  - Other Student Workers
- 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.
  - 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.

## Section II: STUDENTS (BPM 19.8.1 Food for Students) (BPM 19.8 Purchase of Food Using Institutional Funds)

### Include:

- Individuals enrolled in University classes
- Individuals enrolled in Continuing Education classes
- Individuals being recruited as potential students and their guardians

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## Section III: ALLOWED PCARD FOOD PURCHASES:

Only cardholders who meet the requirements below may use their PCards to purchase food:

1. Cardholder must receive training on what food purchases are allowable.
2. Cardholder must receive approval from the institution president or president's designee to purchase food. (BPM 3.3.1.#5 authorized use of pcards; student food, etc.)

DOAS granted Special Approval to USG on 7/10/08 to allow the use of the PCard to purchase food for the following individuals and events:

### 1) STUDENTS:

The PCard is allowed for the following food purchases for students:

**A) Sanctioned Student Events (Students)** (State of Georgia Purchasing Card Policy V,A,5,I; Use of the Card) (BPM 3.3.1.#5 authorized use of pcards; student food); (BPM 19.8.1 Food for Students):

- o Events sponsored by recognized student groups
- o Athletic team events
- o Athletics recruiting meetings
- o Events to recruit students to attend the university
- o Other campus events **open to the general student body** and designed to further the development and education of students.
- o Meal per diem limits apply (BPM 4.3 Per Diem Allowance for Meals) (BPM 19.8.4 Documentation Requirements and Enforcement of Per Diem Limits at Group Events) Includes:
  - Meals
  - Beverages
  - Snacks, etc
  - **Excludes** alcohol
  - Do not include the cost of food setup and delivery in per diem calculation.
  - **Documentation:** 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. (BPM 19.8.4 Documentation Requirements and Enforcement of Per Diem Limits at Group Events)

**B) Student Travel: (Students)** (State of Georgia Purchasing Card Policy V,A,5,I; Use of the Card) (BPM 3.3.1.#5 authorized use of pcards; student food); (BPM 19.8.1 Food for Students):

- o Travel sponsored by recognized student groups
- o Athletic team travel
- o Meal per diem limits apply (BPM 4.3 Per Diem Allowance for Meals). Do not include the cost of food setup and delivery in per diem calculation.

**C) Academic Programs (Students)** (BPM 3.3.1.#5 authorized use of pcards; student food) (BPM 21.4 Acquiring Goods and Services Abroad)

- o Food may be purchased for a class where food is a part of the instructional methodology such as a food appreciation or cooking class offered by Continuing Education.
- o Food may be purchased for students in study abroad programs (employees must pay their own expenses)
- o Meal per diem limits apply (BPM 4.3 Per Diem Allowance for Meals). Do not include the cost of food setup and delivery in per diem calculation.

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## 2) Volunteers:

The PCard is allowed for the following food purchases for volunteers:

A) **Sanctioned Student Events** (*Employees or Non-Employees*)  
**Academic Programs** (*Employees or Non-Employees*)  
**(BPM 19.8.2 Food for Volunteers)**

Must meet the following requirements:

- Include individuals that provide benefits to the university without receiving compensation.
- Food may be purchased on those instances where a quid pro quo (**not gratuitous**) relationship exists (i.e. advisory board meeting, etc).
- Meal per diem limits apply **(BPM 4.3 Per Diem Allowance for Meals)**. Do not include the cost of food setup and delivery in per diem calculation.
- Food purchased solely in connection with volunteer appreciation or volunteer recognition events would **not be allowable**.

## 3) Employees:

Employees participating in off-campus events or in a travel status must request reimbursement (or use a cash advance) as outlined in BPM Sections 4.10 **(Required Documentation of Travel Expenses)** and BPM 19.8 **(Purchases of Food Using Institutional Funds)**.

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. **(BPM 19.8 Purchase of Food Using Institutional Funds)**

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.

**Note: A purchasing card may only be used for BPM Section 19.8 (Purchase of Food Using Institutional Funds) purchases as outlined in BPM Section 3.3.1, item 5 (Authorized Use of Pcards).**

The PCard is allowed for the following food purchase for employees:

A) **Safety** (*Employees*) **(BPM 19.8.3 item 1 Food for Employees)**

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.

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**B) Sanctioned Student Events (Employees) (BPM 19.8.3 item 2 Food for Employees)  
Academic Programs (Employees)  
Education or Business Meeting (Employees)**

**Must meet the following requirements:**

- For on-campus events (Off-Campus Events and Travel Require Reimbursement).
- Involves predominately non-employees
- Attendance by the employee is essential and in furtherance of an official institutional program
- The meal is an integral part of the meeting
- Meal per diem limits apply (**BPM 4.3 Per Diem Allowance for Meals**). Do not include the cost of food setup and delivery in per diem calculation.
- Meals at the start or finish of a meeting are **not eligible**.
- Meals for a “lunch meeting” in which the meal and the meeting are one and the same are **prohibited**.
- **Required Documentation:**
  - Flyer, email, agenda or other documentation substantiating that the event was an official event.
  - Certification that per diem limits were followed (the names of participants and actual numbers in attendance are not required).

**C) Group Meal within an Institution (Employees) (BPM 19.7.1)**

**Must meet the following requirements:**

- Meeting is held **on-campus**. (Off-Campus Events and Travel Require Reimbursement).
- Infrequent circumstance
  - Natural Disaster
  - Public Safety Event
  - Intra-departmental meeting or training session
- Employees are **required** to remain at work during a meal and cannot leave the meeting site.
- Meeting is held **only** to facilitate the effective and efficient operations of the departments involved.
- Meeting lasts at least **4** hours.
- Meal at the start or finish of a meeting is **not eligible**.
- The **President’s approval** is required prior to the date of the event (for non-emergency events). The prior approval request includes:
  - Purpose of the meeting or event
  - Formal written agenda with session times
  - List of attendees and their departments/entities
  - Expected cost of the meal per person
- Group meal expenditures are limited to the cost of meals only and do not include snacks; however, set-up and delivery costs are not included in the meal calculation. (**BPM 4.3 Per Diem for Meals**)
- Group meals for a “lunch meeting,” in which the meal and the meeting are one and the same, are **prohibited**.

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### Group Meal Documentation:

- o All prior approval documents shall be submitted to the Purchasing Card Administrator via email or fax by the 20<sup>th</sup> of the month following the statement date. The information will be subject to scrutiny.
- o Group Meals must be expended to account 727700 (other operating expense – special group meals).

### **D) Group Meal Involving Multiple Institutions (Employees) (BPM 19.7.2)**

Efficient and effective administration of USG institutions may require instances when various groups of university officials, such as presidents, executive officers, or employees representing functional areas such as student activities, academic affairs, business affairs, etc., may be required to meet. The purpose of these meetings must support the official business purpose of the institutions represented.

These events are often sponsored by a USG institution or by the University System Office and are supported through the use of registration fees charged to participants. These registration fees may be reimbursed by the participant's home institution and may be used for expenses such as speaker fees, room rentals, equipment charges, food for meals and breaks, and items directly related to the purpose of the meeting. Funds collected by the sponsoring institution are normally collected in and expended from an agency account created for that purpose as specified in BPM Section 14.5.1. (Note: the PCard cannot be used for agency funds except Study Abroad Programs. However; the PCard may be used if the registration fees are transferred to a departmental account.)

These events may often be held at a conference center or similar facility in order to facilitate these events. Conference events are usually scheduled to require participation on-site for the duration of the conference in order to maximize use of available time. Releasing participants to purchase off-site meals is time-consuming and does not allow for best use of limited time resources. As a result, USG institutions and the USO will often contract with catering services to provide food for on-site meals and snack breaks.

This policy is being provided to both recognize the legitimacy of these purchases and to enumerate the requirements governing these purchases. USG institutions shall use the following standards when deciding whether purchases are valid as made under this policy:

- 1. Group meals held at the finish of a conference event 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.
- 2. Purchases for conference events should include appropriate documentation to include:**
  - The purpose of the meeting or event;
  - A formal written agenda including session times;
  - A list of attendees with their associated institutions; and,
  - The expected cost of the meal per person.
- 3. Reasonable purchases may be made for refreshment breaks.**
- 4. Every effort should be made to negotiate reasonable meal costs.** However, it is recognized that catered event charges will often exceed the per diem limits outlined in BPM Section 4.3. Catered meal events shall be held only to facilitate conference events and not for social or entertainment purposes. Under no circumstances will any institutional funds as defined in Section 19.8 be used to purchase alcohol.

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SECTION IV: SUPPORTING DOCUMENTS

- 1. DOAS Purchasing Card Special Approval; Purchase Food
- 2. State of Georgia Purchasing Card Policy Section V,A,5,i: Use of the Card
- 3. BOR Business Procedures Manual 3.3.1; Authorized Uses of Purchasing Cards
- 4. BOR Business Procedures Manual 19.7; Employee Group Meals
- 5. BOR Business Procedures Manual 19.8; Food for Students, Volunteers, Employees
- 6. BOR Business Procedures Manual 21.4; Acquiring Good and Services Abroad

1) DOAS Special Approval to Purchase Food

STATE OF GEORGIA PURCHASING CARD PROGRAM

Special Approval Request Form

Section III: Other Exceptions to Statewide Policy:

- Fleet Repair & Maintenance
- Purchase of Food (other than Policy-approved)
- Purchase of other goods or services prohibited by State policy
- Other Policy Exception

Justification for Other Policy Exception:

We are requesting a standing and USG-wide umbrella exception to policy pertaining to Section V, A, 5, i. as follows. The current USG P-Card policy permits the use of a P-Card to purchase food for sanctioned student events and academic programs as outlined in USG Business Procedures (BPM) Section 3.3.1, #5. Individuals allowed to participate in these events and programs include students, employees whose participation is required, and volunteers insofar as a quid pro quo relationship exists with the volunteer as defined in USG BPM Section 19.8. We are asking DOAS to approve this use of the P-Card subject to proper documentation and monitoring as outlined in DOAS and USG policies.

Cardholder(s): [All cardholders associated with institutions of the University System of Georgia](#)

Approvals: By clicking on the check boxes below, we certify that we have obtained the approval for this request from the person(s) shown.

Department Head: [Rob Watts, Chief Operating Officer](#)

Approved:  Yes

Other Approval (if required): [Usha Ramachandran, Interim Vice Chancellor for Fiscal Affairs](#)

Approved:  Yes

Program Administrator: [Vikki Williamson, Executive Director for Business and Financial Affairs](#)

Approved:  Yes

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- Approved
- Denied
- Conditional Approval

Reason: **Approved as stated above with regard to adherence to USG BPM Section 19.8 as well as the proper documentation and monitoring as outlined in DOAS and USG policies.**

By: **Paul Kurtz** Title: **State Card Program Manager**

Date: **7/10/08**

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### 2) State of Georgia Purchasing Card Policy; Section V,A,5,i: Use of the Card

#### V. Use of the Card

This Policy establishes appropriate and inappropriate uses of the card. All purchases made with the P-Card must be for official State business. Internal policies governing use of the card can be more, but not less, restrictive than State Policy.

Only the employee whose name appears on the face of the P-Card is authorized to initiate transactions with the card. Use of the card by any other person is considered misuse of the card, even if the purchase is for legitimate State business.

Use of the card for personal purchases is strictly prohibited and will result in disciplinary action, including termination of employment and criminal prosecution.

5. Special approval is not needed for the following types of purchases, within approved spending limits, for Colleges, Universities, and technical schools when such purchases are for official student activities:
  - i. Food and lodging for student activities (but **not** faculty, staff, coaches, other school employees, volunteers, or other persons not related to the school) when on official school business (e.g. athletic team travel). Documentation must follow guidelines for "group meals" in the State Travel Regulations:
    - (a) Itemized receipt showing all meals purchased
    - (b) Roster of participants showing name and signature of each student (for activities **not** open to the entire campus – e.g. athletic teams, student clubs)
    - (c) Copy of team schedule or other documentation showing that the meal was an authorized student activity
  - ii. Food for official research, laboratory animals, or instructional (classroom) use.

### 3) Business Procedures Manual 3.3.1 Authorized Uses of Purchasing Cards

#### 3.3.1 Authorized Uses of Purchasing Cards

All purchases made with a P-Card must be for official State of Georgia business. Cardholders and approving officials are designated as State purchasing agents and are subject to the provisions of O.C.G.A. § 45-10-1 et.seq. (State Employee Code of Ethics, Conflicts of Interest, etc.).

The P-Card may be used for:

5. **Student Food, Student Travel, Instructional Uses, and Approved Research.** Student food, student travel, and food for instructional uses is permitted as outlined in BPM Sections 19.8 and 21.4, subject to the documentation requirements outlined in this policy.

**Note:** Food purchased for official research use as approved by an Institutional Review Board (IRB), or food that is integral to or subject of research, is permitted. Please note that this is currently an exception to DOAS policy.

**Employee food may be purchased with a P-Card only when an employee is participating in a Group Meal as described in BPM Section 19.7 or an on-campus academic program/on-campus sanctioned student event as described in BPM Section 19.8.** Employees participating in off-campus events or in a travel status must request reimbursement (or use a cash advance) as outlined in BPM Sections 4.10 and 19.8.

**Additionally, the institution president or the president's designee must approve cardholders authorized to make food purchases. Such approval should take place only after the cardholder has been adequately trained on what food purchases are allowable.**

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## 4) BOR Business Procedures Manual 19.7; Employee Group Meals

### 19.7 Employee Group Meals

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

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 intradepartmental 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.



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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 4.3, Reimbursement of Meal Expenses, 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.

### 19.7.2 Employee Group Meals Involving Multiple Institutions

Efficient and effective administration of USG institutions may require instances when various groups of university officials, such as presidents, executive officers, or employees representing functional areas such as student activities, academic affairs, business affairs, etc., may be required to meet. The purpose of these meetings must support the official business purpose of the institutions represented.

These events are often sponsored by a USG institution or by the University System Office and are supported through the use of registration fees charged to participants. These registration fees may be reimbursed by the participant's home institution and may be used for expenses such as speaker fees, room rentals, equipment charges, food for meals and breaks, and items directly related to the purpose of the meeting. Funds collected by the sponsoring institution are normally collected in and expended from an agency account created for that purpose as specified in BPM Section 14.5.1.

It is recognized that these events may often be held at a conference center or similar facility in order to facilitate these events. Additionally, conference events are usually scheduled to require participation on-site for the duration of the conference in order to maximize use of available time. Releasing participants to purchase off-site meals is time-consuming and does not allow for best use of limited time resources. As a result, USG institutions and the USO will often contract with catering services to provide food for on-site meals and snack breaks.

This policy is being provided to both recognize the legitimacy of these purchases and to enumerate the requirements governing these purchases. USG institutions shall use the following standards when deciding whether purchases are valid as made under this policy:

3. **Group meals held at the finish of a conference event 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.
4. **Purchases for conference events should include appropriate documentation to include:**
  - The purpose of the meeting or event;
  - A formal written agenda including session times;
  - A list of attendees with their associated institutions; and,
  - The expected cost of the meal per person.
5. **Reasonable purchases may be made for refreshment breaks.**
6. **Every effort should be made to negotiate reasonable meal costs.** However, it is recognized that catered event charges will often exceed the per diem limits outlined in BPM Section 4.3. Catered meal events shall be held only to facilitate conference events and not for social or entertainment purposes. Under no circumstances will any institutional funds as defined in Section 19.8 be used to purchase alcohol.

Employees provided a meal pursuant to this policy shall not be permitted to claim per diem on their travel expense statement as specified in BPM Section 4.3.1.

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### 5) BOR Business Procedures Manual 19.8; Food for Students, Volunteers, Employees

#### 19.8 Purchase of Food Using Institutional Funds

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.

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.**

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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, and 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 Athletic Fees</li> </ul>	<ul style="list-style-type: none"> <li>• See BPM Sections 19.8.1, 19.8.2, and 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, and 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 and 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 and service revenue</li> <li>• State appropriated funds</li> <li>• Student Activity Fees</li> <li>• Tuition &amp; Fee Revenue</li> </ul>	<ul style="list-style-type: none"> <li>• See BPM Section 19.8.3</li> <li>• Expenses should be paid using the departmental budget of the assigned employees</li> </ul>

## PCARD FOOD PURCHASING GUIDELINES

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 and service revenue</li> <li>• State appropriated funds</li> </ul>	<ul style="list-style-type: none"> <li>• See BPM Section 19.8.3</li> <li>• Meeting must consist of predominantly non-employees</li> <li>• Per diem limits apply</li> </ul>
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### 19.8.1 Food for Students

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 4.3 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.

### 19.8.2 Food for Volunteers

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 4.3 should apply to food purchased for volunteers.

### 19.8.3 Food for Employees

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 Section 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 4.3. An employee may not be paid a reimbursement unless the employee actually incurs a cost.

## PCARD FOOD PURCHASING GUIDELINES

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 4.3 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 BOR Policy 802.14 as it pertains to receiving gifts.

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

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 4.3, 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.

## **6) BOR Business Procedures Manual 21.4; Acquiring Good and Services Abroad**

### **21.4 Acquiring Goods and Services Abroad**

To the maximum extent possible, arrangements for goods and services needed while abroad should be paid directly to the vendor from the General fund account and/or Agency account established for the study abroad program. There are, however, situations where payment for goods and services abroad must be rendered at the time they are acquired. In these situations, institutions may utilize several methods to make payments while abroad.

Any of the following (or a combination of) can be used for purchases and expenses associated with a studies abroad program:

## PCARD FOOD PURCHASING GUIDELINES

- Corporate card
- Bank account in foreign country

**Note:** Please refer to Section 9.1, Banking, for the appropriate process.

- Procurement card (PCard)

**Note:** The PCard may be used for the following:

- Student food, lodging and travel (Agency accounts)
  - Entrance fees to educational venues (Agency accounts)
  - Operating Expenses and Supplies (Agency accounts)
  - Fuel for rental vehicles (Agency accounts)
  - Emergency situations
- 
- Check request
  - ATM card
  - Stored value card
  - Traveler's check
  - Cash advance/petty cash advance to an authorized institutional representative
  - Direct payment by an authorized institutional representative from personal funds, with a reimbursement request to follow

Study abroad programs should comply with all applicable BOR and institution policies regarding procurement and use of these payment methods.

The State Accounting Office and the Department of Administrative Services encourage faculty and university employees to use a personal credit card to pay for their travel expenses, whenever practical, and then to utilize travel expense reimbursement procedures.

Each institution will have the authority to determine the best way to handle payment of purchases and expenses for its study abroad programs. A petty cash fund may be established to pay for goods/services while in a foreign country. However, due to the risks and responsibilities associated with petty cash, its use should be limited to those situations where other payment alternatives are not an option.

Institutions using petty cash will need to have the following in place:

- Petty cash application and approval process
- Procedures for opening a petty cash bank account
- Reconciliation guidelines
- Closeout guidelines
- Management, record-keeping, and reimbursement procedures

Many foreign countries offer refunds of sales taxes, often called value-added taxes or VAT, for purchases of goods and services associated with study abroad programs. Institutions should actively pursue these options, in order to reduce program costs to participating students.