

Food Purchase

Approved by: Northeastern State University Executive Cabinet Responsible Official: Purchasing purchasing@nsuok.edu (918) 444-2170	History: Adopted – Fall 2010 Revised – May 2012 Related Policies: Travel Policy Additional References: Food Purchase Documentation Form GSA Per Diem Rates 2 CFR 220 (OMB Circular A-21)
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PURPOSE

The purpose of the food purchase policy is to define parameters under which NSU Departments may purchase food using institutional funds. Employee meals are a personal expense. When the University purchases the meal, the business purpose must be defined in order to avoid a taxable event.

This policy does not apply to purchase of meals while in travel status. Please see the NSU [Travel Policy](#).

POLICY

Within this policy, the term “food” is used interchangeably to represent food, non-alcoholic beverages, meals, refreshments and snacks, as well as related items such as disposable plates, flatware, coffee creamer, etc. purchased from any source, but specifically including University food services, catering services, restaurants, grocery stores, and retail outlets.

All purchases made by the University must serve a public purpose. With this in mind, University resources may not be used for the purchase of food unless the event meets the criteria of one of the circumstances listed below. Employee-focused events must provide documentation of public purpose by completion of the NSU Food Purchase Documentation Form. An example of an employee-focused event is an event where the employees’ presence is integral to the event and employee participation is more than 5% of attendance. This form must be preapproved by the Account Sponsor and any other appropriate approvals before the event takes place. As in other university policies, the Account Sponsor cannot approve their own form. In the case it is not preapproved, the purchaser may be liable to reimburse NSU for the purchase.

Serving refreshments such as cookies, beverages, and light hors d’oeuvres only is not considered a meal and therefore does not require the Food Purchase Documentation Form.

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A publicly publicized event where invitees are notified through multiple media (such as campus-wide e-mail, RiverHawks Weekly, or campus-wide posters) does not require submission of the Food Purchase Documentation Form. In such cases, attach the publicized documentation to the invoice or receipts.

Student-centered events by definition are considered to be public. A student event is attended by members of a recognized NSU student organization at a public event where all members or their elected representatives are invited. A Food Purchase Documentation Form is not required for student-centered events.

All purchases are limited by available departmental budget.

Designated instructional organizations may not purchase food except as directly required for the instruction of a course, i.e.: the purchase of groceries for use in a Family Consumer Science cooking course or feed for laboratory animals. The purchase of alcoholic beverages with University funds is prohibited. Employee reimbursement requests for food purchases must be accompanied by a completed NSU Food Purchase Documentation form. **Tips and Oklahoma sales tax are not included in the reimbursable amount.** Employees may not authorize their own reimbursement. Requests for reimbursement must include detailed receipts, the FOAP to be charged, and the ID number of the employee to be reimbursed.

PUBLIC PURPOSE CRITERIA

Limits below are based upon the Government Services Administration's established per diem rates. To find the current daily rate, visit www.gsa.gov/portal/category/21287.

1. **Recruiting Meals:** Meals for prospective faculty, staff or students, and for the necessary University host(s) thereof, when such meals are necessary to a timely discussion of the business interests of the University, limited to one-half the daily per diem rate per person, per meal.
2. **Business Meals:** Meals for business associates, vendors or customers of the University and the necessary University host(s) thereof when such meals are necessary to a timely discussion of the business interests of the University, limited to one-half the daily per diem rate per person.
3. **Working Meals:** Meals taken during work when the meal enhances or extends the quantity or quality of the work, limited to one-half the daily per diem rate per person per meal.

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4. **Employee and Student Recognition Functions:** Meals for functions honoring faculty, staff or student recipients of awards or milestones, limited to those awards and recognitions that are regularly awarded through an established program. Approval by the appropriate Vice President or their designee is required.
5. **Meetings, Retreats and Seminars:** Meals for University employees or students at planning or training meetings, retreats or seminars, limited to the amount approved by the Vice President or President.
6. **Business Development:** The reasonable and necessary functions and events that promote, market and develop:
 - a. the University professional service interests or business interests,
 - b. the University business environment by community development, or
 - c. the University business image as a partner in community development.

Such functions must be necessary or customary and appropriate to the standards of the business community within which the University sponsoring entity operates. Approval by the appropriate Vice President or President is required.

7. **Special Events:** Special events that have extraordinary significance and importance to one of the University's missions and that reasonably and necessarily serve to advance or enhance one of its missions, as determined and approved by the Provost or the President.
8. **Grant Programs:** Sponsored grant programs follow 2 CFR 220 (OMB Circular A-21) which specifically disallows the purchase of food or food items unless the sponsor specifically allows for the purchase of food. Such authorization will usually be found in the budget or budget narrative of the sponsoring party. Research Administration staff can provide guidance related to specific grants.
9. **Student Meals:** Meals for students representing the University in academic, artistic, athletic or cultural competitions, presentations or promotions. No approval is required.

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PROCEDURE(S)

1. Before the event occurs, locate the Food Purchase Documentation Form (pdf)
2. Complete the form with valid information
3. Print and route the form to the Account Sponsor and Vice President
4. Host event
5. Gather invoice(s) or receipt(s)
6. Submit the signed form and invoice(s) or receipt(s) to Accounts Payable