



Policy Number: 2.008
Originating Office: Financial Affairs
Responsible Executive: VP of Finance & Admin.
Date Issued: 3/17/2011
Date Last Revised: 4/23/2018

Food and Beverage Reimbursement not Related to Travel

Policy Contents

I. REASON FOR THIS POLICY.....	1
II. STATEMENT OF POLICY	1
III. DEFINITIONS	2
IV. PROCEDURES.....	3
V. RELATED DOCUMENTS, FORMS AND TOOLS	3

I. REASON FOR THIS POLICY

Describe the policy for purchasing food using University funds. The policy applies to food and/or beverage purchases other than reimbursement for travel per diem.

II. STATEMENT OF POLICY

For ALL reimbursements of food/beverage other than for travel, a receipt showing the details of what was purchased is required. Alcohol is NEVER an allowable expenditure. Generally, food for employees at their home station is NOT an allowable expenditure. Food for employees can be paid from Agency, Foundation or Institutional Representation funds only.

- A. **State Funds** - No food can be purchased from state fund accounts (funds starting with a "21####").
- B. **Registration Fees** - Food purchases for an event such as a camp, conference, or banquet where fees have been collected from participants to cover the food costs are allowable. University or state funds cannot be used to pay for meals included in a registration fee for an employee attending at their home station.
- C. **Grant Funds** - Grant funds can be used to purchase food if specifically outlined and approved in the grant award.
- D. **Institutional Representation Funds** - Funds are available to the president and vice presidents for hospitality purposes, including food.

Food expenses for accreditation visits, above the per diem allowance for the reviewers, can be paid from the institutional representation account.

- E. **Agency or Foundation Funds** - These sources can be used to purchase food, subject only to the limitations placed on them by the funding agency.
- F. **Local Funds** - Purchases of snack foods and beverages (for full meals) will be allowed out of local accounts when the foods are provided for activities involving current students, prospective students, or the public. Food for employees is NOT an acceptable expense. Activities such as recruiting, student orientation, ambassador training, student recognition events, or student organization activities would qualify.

Food and beverage items purchased not related to travel will require thorough documentation, which includes the following:

- Description of the event, which can include an invitation, announcement, agenda, calendar event listing from USD website, or brochure which includes the who, what, when and location of the event
- Justification documenting the business purpose for the food purchase
- Detailed invoice or receipt
- Signatures:
 - A signature sheet for those in attendance is preferred.
 - Events that are held by invitation to recipients can include an attendance listing.
 - Employee recognition events should include a signature from the supervisor (such as years of service or retirement reception).
 - Dean's hospitality items require the Dean's signature (this verifies these items are not for employee use).

Sodexo will have the right of first refusal for catering food events held on campus. If Sodexo is unable to cater an event, written documentations should be included with the journal voucher.

III. DEFINITIONS

Institutional Representation Funds: Funds allocated to the President and Vice Presidents each year and are spent at the discretion of those individuals.

Agency Funds: Funds held by USD, where USD is functioning as the custodian or fiscal agent. Agency funds on the current accounting system (Banner) will start with a "27".

Foundation Funds: Gifts or donations that are intended for the support of activities at USD, or for the benefit of its programs or students, and are processed through the USD Foundation.

Local Funds: All funds received by any individual, department or student group associated with the University from activities which can be interpreted as a university function.

IV. PROCEDURES

Registration Fees - Include the Business Office Receipt numbers for amounts that were collected to cover food on the voucher. Generally, the account where funds were deposited will be used to pay for these items.

Grant Funds - A list of participants and a copy of the budget page of the grant authorizing funds must be included when requesting payments. Generally, amounts spent on meals are limited to state guidelines.

Institutional Representation Funds -A budget should be submitted during the budget process for any expected accreditation hospitality expenditures. These funds may be used to benefit employees.

Local Funds - A list of participants is required in order to process payments. The list must specify for each individual if they are a student or member of the public. Justification and documentation of the purpose is required to process payments.

V. RELATED DOCUMENTS, FORMS AND TOOLS

Not Applicable