



BOISE STATE UNIVERSITY

University Policy 6240

Meals and Refreshments

Effective Date

January 2009

Last Revision Date

July 2019

Responsible Party

Chief Financial and Operating Officer and Vice President for Finance and Operations, (208) 426-1200

Scope and Audience

This policy applies to all purchases of meals and refreshments incurred while conducting official University business with use of University funds.

Additional Authority

- I.R.C. § 119, § 162, § 274
 - State Board of Education Policy, Section V. U.
 - Idaho State Board of Examiners Travel Policies and Procedures
 - Uniform Guidance 2CRF Part 200
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1. Policy Purpose

To establish a policy for providing meals or refreshments for employees, students, donors, or guests.

2. Policy Statement

The University expects employees to spend funds sensibly while meeting all policy, compliance, and procedural requirements to ensure the business purpose of the expenditure meets the mission and objectives of the University. This policy defines when University funds, including appropriated and sponsored project (grant), local, and public relations accounts may be used.

3. Definitions

3.1 Alcoholic Beverages

Any beverage containing alcoholic liquor as defined in Idaho Code §23-105.

3.2 Appropriated Funds

Funding source allocated by the state.

3.3 Conference

For purposes of this policy, a conference must bring together participants from various locations, may charge a registration fee, and must have a published agenda.

3.4 Guest

Person who render a service to the University or to whom the University wishes to extend goodwill and who is present at an event or meeting with an underlying business purpose. Typically, guests are students, visiting speakers, advisory board members, employees of outside state agencies or satellite campuses, or other individuals not employed by the University.

3.5 Local Funds

Funds generated through fees, sales, and/or services. These include, but are not limited to: student activities fee revenue (not student course fees), revenue from the sale of tickets to events, and revenue for charges of services performed, but do not include sponsored projects.

3.6 Meal

A catered or restaurant-provided breakfast, lunch, or dinner for which employees, students, or other individuals are present for the purpose of conducting substantial and bona fide University business.

3.7 Official Station

The work area or office assigned to an employee.

3.8 Programmatic Activities

Student activities including student orientation programs, student government, club or organization meetings, or similar student-centered functions that serve a University business purpose.

3.9 Public Relations Expenses

Expenditures for meals or light refreshments and related services (e.g., labor charges, room rental, equipment rental, decorations, flowers, and similar expenditures) incurred in connection with events that are primarily social in support of the University's mission. Such activities must have an underlying business purpose such as promoting goodwill, donor cultivation, etc.

3.10 Public Relations Funds (PR)

Specially designated cost centers identified as either Meal or Alcohol accounts. Funds are provided either centrally through the budget allocation process from Foundation accounts, or may be funded from department/unit Foundation accounts if allowed per donor agreement and with the approval of the VP or Dean.

3.11 Refreshments

Coffee and other beverages, snacks, hors d'oeuvres, pastries, cookies, crackers, chips, fruit, etc.

3.12 Volunteers

Individuals assisting with a University program, event, or other official function who must remain on campus during meal time.

4. Responsibilities and Procedures

4.1 Allowable Expenditures and Events by Funding Source

4.1.1. Appropriated and Sponsored Project (Grant) Funding Sources

Meals or Refreshments for Department-Sponsored Trainings or Meetings.

4.1.1A Refreshments

Refreshments may be provided to those attending department-sponsored meetings/trainings or participating in sponsored project related activities if the following criteria are met:

- Attendance is mandatory;
- There is a published agenda;
- The meeting/training has an intended duration of three (3) or more hours;
- There are five (5) or more attendees; and
- The total cost per attendee per day cannot exceed the partial-day per diem allowance for breakfast as established by the University.
- Expenditures for sponsored project related activities must comply with the terms and conditions of the sponsored project.

4.1.1B Meals

Meals may be provided to those attending department-sponsored meetings/trainings or participating in grant-related activities if all of the above criteria are met in addition to the following criteria:

- The meeting/training has an intended duration of six (6) or more hours;
- The location of the meeting or scheduling conflicts do not lend themselves to a meal recess;
- The meeting's business is furthered by speeches, presentations, or interpersonal exchange that would not normally occur on a daily basis; and
- The total cost per attendee meal cannot exceed the allowable partial day per diem allowance for the period of the meal as established by the University.

4.1.2 Local Funding Sources

- a. Meals or refreshments may be provided to employees, students, donors, or guests attending University events where activities are directly related to the objectives and mission of the University.

- b. Allowable events include career fairs, conferences, student recognition or outreach events, programmatic activities, employee recruitment functions, retreats, retirement receptions hosted by the retiring employee's home department, and other meetings or events with a documented business purpose which are intended to further the University's mission subject to the limitations identified in Section 4.2.

4.1.3 Public Relations Funding Sources (Restricted Use)

- a. The University may provide meals or refreshments at public relations events for generating goodwill among prospective donors, or at events where the purpose of the activity is primarily social as long as there is an underlying business purpose for the event in support of the University's mission.
- b. Allowable public relations expenses include qualifying food and alcohol expenditures, expenditures made in support of qualifying charitable events, or other costs associated with official University functions.
- c. Qualifying charitable events are those unrelated to religious or political organizations, including events directly or indirectly associated with a political party, campaign, candidate, or group engaged in an attempt to influence legislation, elections, referenda, or similar activities.

4.2 Limitations

4.2.1. General

- a. Expenditures for sponsored project related activities must comply with the requirements of this policy unless otherwise specified within the award. Alcoholic beverages may not be procured with sponsored project funds unless the terms of the award specifically authorize the purchase of alcohol.
- b. Meals and refreshments should not be charged to PR accounts if reimbursable with appropriated or local funds.
- c. Expenditures falling under this policy may only be charged to a P- Card if allowed under University Policy 6140 (P-Card). Under no circumstances may alcohol be charged to a P-card.

- d. Alcohol expenses may only be charged to designated PR alcohol accounts. Under no circumstances may alcohol be served at a student organization or club event.
- e. Any possession, consumption, use, and sale of alcoholic beverages at University-sponsored events on campus and at properties the University owns or controls must be in accordance with University Policy 1050 (Alcohol Beverage Permitting).
- f. All University employees have a personal responsibility to adhere to all applicable laws, policies, and regulations concerning the use of Alcohol pursuant to University Policy 7020 (Drug and Alcohol Free Workplace Policy).

4.2.2. Limitations on Expenditures for Certain Functions

The University will not pay for meals or refreshments for regularly scheduled staff meetings, department-sponsored social gatherings, employee birthdays, weddings, holidays, going away parties, or other similar celebrations with the exception of length of service or retirement receptions for employees with at least five years of University service.

Retirement receptions must meet the following criteria:

- The event is open to the public;
- The per person cost for food does not exceed the refreshment (breakfast) rate;
- Must use local or restricted fund sources;
- Alcohol purchases are subject to limitations as noted within this policy; and
- Must be pre-approved at the Dean/VP level or above.

4.2.3 Approval Requirements

4.2.3A Public Relations Funds

Meal or refreshment expenses charged to designated PR accounts require the approval of the Dean, VP, or above who controls the PR account. Funding for these accounts comes from the central budgeting process. Approval for new PR cost centers and any transfers outside of the annual budget process must be approved in writing by the President's office.

4.2.3B Local Funds

- a. Meals or refreshments purchased for meetings between Boise State University employees are not permitted unless pre-authorized by a Dean or Vice President.
- b. Meal or refreshment expenses cannot be charged to student fee accounts, scholarship accounts, or other local accounts excluded by the Chief Financial and Operating Officer and Vice President for Finance and Operations.
- c. Exceptions to the use of excluded accounts must be approved in writing by the VP who controls the excluded account.

4.2.4 Authorized Vendors

- a. Payment for meals or refreshments is only authorized when provided by the University's food service provider or a caterer, restaurant, or store in the business of providing prepared food to the general public.
- b. University Food Service Provider: For events held on campus, meals or refreshments must be ordered from the University's food service provider, unless one of the following exceptions are approved by the food service contractor in writing:
 - Meals or refreshments not exceeding \$350.00 are purchased for consumption during an event, provided the building in which the event is held allows outside food to be brought in.
 - The University's food service contractor declines or is unable to provide requested food service.

4.2.5 Qualifying Expenditures

- a. Those incurred at a restaurant or other establishment that is open to the public and in the business of serving food and beverages, including catered events held on campus.
- b. At an off-campus location where food and beverages are served by a caterer with a valid liquor catering permit.
- c. The cost of room rentals, set-up fees, media rental, decorations, or licensing fees necessary to hold the event.

- d. Costs associated with meals provided by friends or relatives of employees will not be paid unless that party is in the business of providing such services to the general public.

4.2.6 Maximum Rates for Meals and Refreshments

Payment or reimbursement for meals and refreshments is limited to actual cost. The rate for refreshments is not to exceed the maximum allowable meal rate for breakfast (Current rates are available on the [Accounts Payable website](#)).

4.2.7 Meal and Refreshment Expenses Incurred on Travel Status-Maximum Allowable Rates

Local or Public Relations meal and refreshment rates do not supersede travel per diem rates unless an employee on travel status conducts a business meeting with a non-employee outside of his/her home station. In such a case, this policy's maximum rates only apply to the meal or refreshment expenditures incurred during that meeting, and this meal will be deducted from the per diem reimbursement. Standard travel per diem rates apply to any meals or refreshments consumed the rest of the day (Current rates are available on the [Accounts Payable website](#)).

4.2.8 Limitations on Local Funds Used for Sponsored Projects Cost Sharing

When local funds are used for cost-share match for Sponsored Projects, the appropriated and sponsored project fund policy rates found on the [Accounts Payable website](#) will apply. All expenditures must be allowable on the sponsored project.

4.3 Payment or Reimbursement of Employee Meal or Refreshment Expenses

- a. In addition to the requirements above, and in accordance with IRS regulations, the University will pay or reimburse an employee's meal or refreshment expenses only when the expenses are directly related to, or associated with the employee's job.
- b. A meal or entertainment expense is directly related to an employee's job if the following four conditions are met:
 - The employee has more than a general expectation of deriving income or a specific business benefit from the meal or entertainment;
 - The employee is engaged in business discussions during the meal or entertainment;
 - The principal nature of the expense was the active conduct of University business; and
 - The expense was for the host and the host's official guests.

- c. Expenditures that are lavish or extravagant under the circumstances, and are not substantiated with supporting documentation, or where the official host is not present at the event, do not qualify for payment or reimbursement.
- d. All expenditures must be properly documented to qualify for payment or reimbursement. The required documentation that must be presented for reimbursement or direct payment to the vendor includes the following:
 - Itemized receipts identifying specifics of purchase as well as evidence of payment, and
 - Completed [Event Expense Summary Form](#)
- e. If an expenditure is identified as unallowable, it will become a personal expense to the employee or the employee's approving supervisor.

4.4 Spouse/Partner of Employee

With approval at the VP/Dean level or above, the cost of a meal or refreshments provided to the spouse or partner of an employee attending an event that falls within this policy may be reimbursed provided the expenditure serves a bona fide business purpose. In accordance with IRS regulations, reimbursements will be treated as taxable compensation to the employee the spouse or partner is accompanying.

- a. When a spouse or partner attends a University function, the individual's presence is considered to serve a business purpose if he or she has a significant role in the event or makes an important contribution to the success of the event.
- b. Official functions to which spouses or partners are invited as a matter of protocol or tradition, including ceremonial functions, fundraising events, alumni gatherings, and community events are examples of activities at which the presence of a spouse or partner may serve a bona fide business purpose.

4.5 Procedures

Current payment and reimbursement procedures, including per diem rates, are available on the [Accounts Payable website](#).

5. Related Information

Accounts Payable Website

<https://www.boisestate.edu/vpfa-p2p/>

Meals and Refreshments Rates

<https://www.boisestate.edu/vpfa-travel/tools-resources/>

Outside Food and Beverage Guidelines

<https://www.boisestate.edu/diningservices/outside-food-and-beverage-guidelines/>

6. Forms

Event Expense Summary Form

<https://www.boisestate.edu/vpfa-p2p/meals-or-refreshments/>

Revision History

August 2013; July 2019