



BOISE STATE UNIVERSITY

University Policy 6240

Meals and Refreshments

Effective Date

January 2009

Last Revision Date

August 01, 2024

Responsible Party

University Financial Services, P2P_Payables@boisestate.edu

Scope and Audience

This policy applies to all purchases of Meals and Refreshments incurred while conducting official University business both on and off campus using University funds. For per diem rates while traveling, see University Policy 6180 (Travel).

Additional Authority

- I.R.C. § 119, § 162, § 274
 - Idaho State Board of Education Policy, Section V. U.
 - Uniform Guidance 2CRF Part 200
-

1. Policy Purpose

To define when University funds, including Appropriated Funds, Sponsored (“grant”) Funds, Local Funds, and Public Relations (“PR”) Funds, may be utilized to purchase or reimburse the cost of Meals and Refreshments and to establish rules for the provision of Meals and Refreshments for employees, students, donors, and Guests..

2. Policy Statement

Boise State University expects its employees to spend funds sensibly and meet all policy, compliance, and procedural requirements when purchasing Meals and Refreshments to ensure the business purpose of the expenditure meets the university's mission and objectives.

3. Definitions

3.1 Alcoholic Beverages

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

3.2 Appropriated Funds

Spending authority appropriated by the Legislature of the state of Idaho. Appropriated funds are designated within Bronco Hub by a four (4)-digit fund code that starts with 1.

3.3 Guest

A person who renders 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 may be students (see section 3.10), visiting speakers, advisory board members, employees of outside state agencies or satellite campuses, or other individuals not employed by the university.

3.4 Local Funds

Funds generated through sources such as 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. Local funds are designated within Bronco Hub by a four (4)-digit code that starts with 3 (non-auxiliary funds) or 8 (auxiliary funds).

3.5 Meal

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

3.6 Official Station

The work area or office assigned to an employee.

3.7 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 by transferring funds from local department accounts.

3.8 Refreshments

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

3.9 Sponsored Funds

Funds provided by an external entity for a specific purpose with restrictions on spending defined by the sponsor as well as internal cost sharing funds and program income funds. Sponsored Funds are designated within Bronco Hub by a four (4)-digit fund code that starts with 4 or that ends with 9.

3.10 Student

A person who is present at a meeting or an event whose primary role is educational. Boise State University students may fall into the category of guest or employee if the primary role is for an underlying business purpose or as a student employee.

4. Procedures

- a. Expenditures for Meals and Refreshments should be charged to a P-Card whenever possible and when allowed under University Policy 6140 (P-Card).
- b. Current payment and reimbursement procedures are available on the [Procurement and Vendor Services website](#).

5. Meals and Refreshments on Campus

- a. For events held on campus, Meals and Refreshments purchased with University funds, including Sponsored Funds, must be ordered from the university's food service provider, unless one of the following exceptions applies:
 - The Meals and Refreshments will not exceed \$350.00;
 - The vendor is a pre-approved contractor through Boise State Dining and all requirements established by Boise State Dining for catering have been followed; or

- The vendor becomes an approved contractor through Boise State Dining and all requirements established by Boise State Dining for catering are followed.
- b. Refer to the guidelines on the [Boise State Dining website for more information](#).

6. Meals and Refreshments (Travel)

Meals and Refreshments while traveling for the university are reimbursed in accordance with per diem rates (see University Policy 6180 – Travel). If an employee on travel status conducts a business meeting with a non-employee outside of their Official Station, the Meal or Refreshment expenditures incurred during that meeting may be paid for or reimbursed under this policy instead, and such Meal reimbursement will be deducted from the travel per diem reimbursement.

7. Meals and Refreshments (Non-Travel)

7.1 In General

Payment for Meals or Refreshments is authorized only when provided by the University's food service provider or another caterer, restaurant, or store in the business of providing prepared food to the general public.

7.2 By Funding Source

7.2.1. Appropriated and Sponsored Project Funding Sources

Meals or Refreshments using Appropriated Funds or Sponsored Funds sources may only be used for department-sponsored trainings or meetings. Some sponsored projects may have additional restrictions for Meals and Refreshments as specified within the award. The principal investigator is responsible for understanding and adhering to such restrictions. Alcoholic Beverages may not be procured with appropriated funds. Sponsored Funds generally cannot be used to purchase Alcoholic Beverages but may be used if the terms of the award specifically authorize the purchase of alcohol.

7.2.1A Refreshments

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

- There is an agenda;

- There are five (5) or more attendees; and
- The total cost for Refreshments per attendee per day does not exceed the Meals and Refreshments rate in the Breakfast/Refreshments Category (see [Meals and Refreshments Rates](#)). Expenditures for sponsored project-related activities must comply with the terms and conditions of the sponsored project.

7.2.1B Meals

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

- The location of the meeting or scheduling conflicts do not lend themselves to a Meal recess;
- The meeting's purpose must be to conduct official University business; and
- The total cost per attendee Meal does not exceed the Meals and Refreshments Rate for the appropriate Meal category (see [Meals and Refreshments Rates](#)).

7.2.2 Local Funding Sources

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.

- 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 5.b.
- The total cost per attendee meal cannot exceed the Meals and Refreshments Rate for the appropriate meal category (see [Meals and Refreshments Rates](#)).

7.2.3 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 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.
- d. Meals and Refreshments should not be charged to PR accounts if reimbursable with Appropriated or Local Funds.

8. Limitations

8.1 Alcohol

- a. Under no circumstances may alcohol be charged to a P-card.
- b. Alcohol expenses may only be charged to designated PR alcohol accounts.
- c. 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) and University Policy 1055 (Alcoholic Beverage).
- d. Any possession, consumption, use, and sale of Alcoholic Beverages during a student organization event, in any situation sponsored or endorsed by a student organization, or at any event an observer would associate with the student organization, must be in compliance with any and all applicable state laws, city ordinances, Idaho State Board of Education policies, Boise State University policies, and must comply with the University's Student Organizations Handbook.
- e. 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).

8.2 Limitations on Expenditures for Certain Functions

The University will not pay for Meals or Refreshments for regularly scheduled staff meetings, employee birthdays, wedding/baby showers, holidays, going away parties, or other similar celebrations with the exception of length of service or retirement receptions for employees with at least five (5) years of University service.

Retirement receptions must meet the following criteria:

- The per person cost for food must not exceed the Meals and Refreshments rate in the Breakfast/Refreshments category (see Meals and Refreshments Rates in Section 13); and
- Appropriated or restricted fund sources must not be used

8.3 Approval Requirements

8.3.1 Public Relations Funds

Approval is provided through the BroncoHub workflow process. Approval for new PR cost centers must be approved by the Office of Budget and Planning.

8.3.2 Local Funds

- a. Meals or refreshments purchased for meetings between Boise State University employees require a clear business purpose as to how the expense supports the mission and objectives of the university. Expenses that do not meet this requirement may be declined by the funding source manager during the P-card or expense approval process.
- 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.

9. Qualifying Expenditures

Qualifying expenditures include the following:

- 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. Those incurred at an off-campus location where food and beverages are served by a caterer.

- c. Costs associated with Meals provided by friends or relatives of employees will not be paid unless such individuals are in the business of providing those services to the general public.

10. 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](#)).

11. Payment or Reimbursement of Employee Meal or Refreshment Expenses

- a. In addition to the requirements above, the university will pay or reimburse an employee's expenses for Meal or Refreshments only when the expenses are directly related to, or associated with the employee's job duties, as measured by the following:
 - The employee is engaged in business discussions during the Meal or event;
 - The principal nature of the expense is the active conduct of University business; and
 - The expense is for the host (employee) and the host's (employee's) official Guest(s).
- b. 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
- c. If an expenditure is identified as unallowable, it will become a personal expense to the employee or the employee's approving supervisor.
- d. All reimbursements must comply with University Policy 6290 (Accountable Plan).

11.1 Spouse/Partner of Employee

- a. With approval at the dean or vice president 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. Reimbursements will be treated as taxable compensation to the employee whom the spouse or partner is accompanying.

- b. When a spouse or partner attends a University function, the individual's presence is considered to serve a *bona fide* business purpose if the individual has a significant role in the event or makes an important contribution to the success of the event.
- c. 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.

12. Exceptions

The Director of Purchasing has the authority to approve expenses deemed to be for a substantial or *bona fide* business purpose of the university provided such expenses adhere to the requirements in Idaho State Board of Education policy and any other applicable laws or policies.

13. Related Information

Procurement and Vendor Services Website

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

Meals and Refreshments Rates (Non-Travel)

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

University Event Services

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

University Policy 6180 (Travel)

14. Forms

Event Expense Summary Form

https://drive.google.com/file/d/1I8dPOM4rOkOegFfsbkCtxYN_vkF1Q-jd/view

15. Related Information

University Policy 1050 (Alcohol Beverage Permitting)

University Policy 1055 (Alcoholic Beverages)

University Policy 6180 (Travel)

University Policy 6140 (P-Card)

University Policy 6290 (Accountable Plan)

University Policy 7020 (Drug and Alcohol Free Workplace Policy)

Revision History

August 2013; July 2019; August 01, 2024