

Business Services: Accounts Payable – Policies & Procedures

Food Purchases

Revision: 06	Policy No:	Effective: January 1, 2015
		Revised: 4/13/15, 7/20/15, 10/5/15, 12/16/16, 11/21/17

PURPOSE

The purpose of the food purchase policy is to define parameters under which the campus community may purchase food, directly or by reimbursement, using University administered funds while not in an approved travel status. UW-La Crosse has an obligation to ensure that all expenditures are essential and reasonable, and they support the mission of the University; therefore, when the University purchases food, the business purpose must be defined.

Employee meals are considered a personal expense. To avoid a taxable event, the business purpose must be defined.

POLICY

Food is defined as meals, beverages, refreshments, and snacks that may be consumed by students, faculty, staff, and outside guests. The terms food and meal(s) may be used interchangeably within this policy.

UW-La Crosse has an exclusive contract with Chartwells to provide food services on campus. There is an option to self-cater, in which a group provides food for their event. The total cost should be under \$100, and is only allowable for snacks and beverages served without the use of electrical appliances. No pizza or meals are allowed. A Request for Approval to Self-Cater form must be completed and returned to University Reservations and Event Services in Cartwright Center before the day of the event.

Direct Payment and Reimbursement

- University administered funds may be used to purchase food when business is being conducted on behalf of the University. Payment may be made by direct payment or reimbursement.
- Meal expenses for non-University employees or students will be paid or reimbursed at the actual cost of the meal as defined in the *Activities/Events* section and with applicable approval. Meal expenses should be reasonable and receipts are required.
- Meal expenses for UW-L staff, faculty, and students will be paid or reimbursed at the actual cost of the meal or the maximum allowed, whichever is lower.

Activities/Events

Food purchases are potentially allowable for the following activities. Business purpose will be reviewed for appropriate funding source.

Working Meeting	Food provided when employees are required to work during their normal meal period to conduct official University business. These meals are infrequent and occur when it is more prudent to conduct business matters in this manner.
Committee Session	Food provided during the active work session of a committee. Excludes committees that include only UW-L staff or faculty.
Recruitment Activities	Food expenses incurred for the purpose of recruiting and/or hosting prospective staff, faculty, students and/or internal or external vendors/clients. These types of activities include lunch during a candidate job interview or VIP cards purchased for prospective students.
Training Activities	Food provided during the training of designated UW-L staff, faculty, students and/or designated non UW-L personnel such as consultants and other external guests providing a direct service or benefit to the University.
Special Events	Food purchases for special UW-L functions such as speakers, lectures, conferences, convocations, and events outside the "normal" daily activity of the UW-L community.
Other	Food that supports instruction, research, student activities, marketing, and inter-campus meetings hosted by UW-L; events supporting University-wide initiatives or campus-wide events.

Allowable Food Purchase Expenses

Refreshment Break Expenses:

- Limited to one break each morning and afternoon, and the amount is limited to the maximum allowance of \$10.00 per person per break.
- Allowable when one (1) of the following is met:
 - Having the attendees leave would have an adverse effect on continuity.
 - Facilities are not available within the building or immediate area.
 - The majority of the meeting attendees are not UW/State employees.

Meal Expenses:

- Limited to the maximum allowance of \$12.00 for breakfast, \$18.00 for lunch, and \$30 for dinner per person. Tax and tip are included in the maximum allowance.
- Allowable when one (1) of the following is met:
 - A mealtime speaker is scheduled.
 - Business is being conducted during the meal.
 - Facilities are not available near the meeting site for attendees to eat at their own cost.

Reception Expenses:

- Food costs, reception room costs, service charges, and gratuities must be reasonable. Even though it may not be possible to determine in advance how many individuals will actually attend, a reasonable effort should be made to minimize expenses resulting from overestimated attendance.
- Allowable when one (1) of the following is met:
 - A gathering of individuals associated with a UW-sponsored event provides the opportunity for interaction in a setting that is NOT purely social in nature. Expenses are not allowable for receptions that are solely for social or entertainment purposes.
 - Unlike a business meeting, a reception often may not have a specific agenda or time frame.
 - Like a business meeting, the purpose MUST be related to or promote the mission of the hosting department or University.
- Examples of Allowable Receptions include:
 - A department hosts a reception in a hospitality room at an out-of-town conference site hotel. Alumni from the area and conference participants are invited for the purposes of faculty recruitment, fund-raising, and interaction with UW alumni regarding current UW issues.
 - A college hosts a reception in conjunction with a guest speaker at an arts and lecture series to provide the participants an opportunity to discuss the topic of the speaker.
 - Critic teachers are requested to attend a business meeting from 4:00-6:00p.m., followed by a reception, but not dinner, for the purpose of informal discussions relating to the instruction of student teachers.

Documentation

- Individuals requesting payment and/or reimbursement for food related expenses must complete and submit the **Food Expense Approval Form** PRIOR to the meeting, activity, or event.
 - For recurring meetings, activities or events, the Food Expense Approval Form must be submitted prior to the first occurrence. The form must include all the necessary items for each meeting, activity or event, such as the dates, number of expected attendees, funding, and estimated cost.
 - When planning to host meals/breaks for interview candidates during a search, one Food Expense Approval Form can be submitted to receive approval for all meals/breaks hosted during the search. The form must include all the necessary items for each candidate, such as the dates, number of expected attendees, funding and estimated cost.
 - If you have several meetings, activities, or events, throughout the year that are very similar, but are not necessarily recurring, please contact Business Services to determine how best to complete the Food Expense Approval Form or to collaboratively develop an alternative form to better suit your needs while still complying with university policy.

- Supporting documentation is required for each food purchase. The supporting documentation should either be submitted with the Food Expenses Approval form, if available at the time of submission, or with the request for payment.
- Supporting documentation includes the following:
 - **Agenda:** The agenda should describe the activity theme and title, and should reflect the actual times for the events, breaks, and meals.
 - **Advertisement or Flyer:** For events that are open campus-wide. This substitutes for an agenda and list of participants.
 - **Brochure or Registration form:** May substitute for an agenda for UW sponsored events involving participants from outside UW-L, such as conferences and training events.
 - **List of Participants:** This may be a list of invitees if the actual participants cannot be determined in advance. Differentiation between UW/State employees, non-employees, and students must be noted.
- Direct payment or reimbursement for food related expenses, in addition to the Food Expense Approval Form, must include an original receipt or invoice from the vendor.
 - **Original Receipt:** the original receipt must be detailed, which includes a listing of the items purchased and the associated unit/line item cost. A solitary credit card receipt is not sufficient.
 - **Invoice:** A vendor invoice should include all the same details as an original receipt, but also reference the date/time and name of the event.

Restrictions and Exclusions

- University administered funds cannot be utilized for any social functions or activities such as holiday parties, retirement parties, birthday parties, showers, welcome or farewell parties, office parties, etc.
- University administered funds cannot be used to reimburse meals that consist only of internal UW-L employees during the normal workday unless such meals meet the criteria outlined in the *Activities/Events* section or the employee is in travel status.
- The purchase of alcoholic beverages with University administered funds is prohibited; exceptions apply for purchases made by Dining Services for resale, and expenses incurred by conferences sponsored by UW-L in which the cost of the beverage is included in the participant fee for the conference. (Review guidelines on Alcohol purchases for more information.)

Approval

The Food Expense Approval Form must be completed and signed by the appropriate approval level – Director or Department head level or above.

PROCEDURES

Self-Cater

1. Complete a Request for Approval to Self-Cater form and submit to University Reservations and Event Services. Maintain a copy of the approved form to submit to Business Services.
2. Complete a Food Expense Approval Form.

- a. Submit the completed form, required supporting documentation, and approved self-cater form to Business Services at least seven (7) days prior to the event.
 - i. The form(s) can be submitted via paper to 125 Graff Main Hall or via scan/email to accountspayable@uwlax.edu.
3. A signed and returned (via email) Food Expense Approval Form will be sent back to the contact name within two (2) business days.
 - a. If there are any questions or missing documentation related to the food approval form or associated documentation, the turnaround process for the returned form could be delayed.
4. Once the event has taken place, submit the invoice or request for reimbursement with appropriate approval to pay to Business Services. Business Services will attach the already received Food Expense Approval Form and documentation to the payment request for processing.

On/Off Campus Catering

1. Complete a Food Expense Approval Form.
 - a. Submit the completed form and required supporting documentation to Business Services at least seven (7) business days prior to the event. If a Cater Trax report has been completed, submit the report with the supporting documentation.
 - i. The form can be submitted via paper to 125 Graff Main Hall or via scan/email to accountspayable@uwlax.edu.
 - b. Chartwells requires a five (5) day cancellation notice for events including over fifty (50) people and a seventy-two (72) hour cancellation notice – three (3) business days – for events with less than fifty (50) people.
2. A signed and returned (via email) Food Expense Approval Form will be sent back to the contact name within two (2) business days.
 - a. If there are any questions or missing documentation related to the food approval form or associated documentation, the turnaround process for the returned form could be delayed.
3. Once the event has taken place, submit the invoice or request for reimbursement with appropriate approval to pay to Business Services. Business Services will attach the already received Food Expense Approval Form and documentation to the payment request for processing.

REFERENCES & RESOURCES

UW-La Crosse – University Centers: <https://www.uwlax.edu/university-centers/about-university-centers/policies/>

UW-La Crosse – Dining Services: <https://www.uwlax.edu/university-centers/services/dining-services/policies/>

UW System Administrative Policy 435 – Headquarter City & UW System Sponsored Events Policy <https://www.wisconsin.edu/uw-policies/uw-system-administrative-policies/headquarter-city-uw-system-sponsored-events-policy/>

APPLICABLE FORMS

[Food Expense Approval Form](#)