

Note: Multiple payment methods may be used to make food purchases to include requisition requests, check requests, intra-university tickets, petty cash, and purchase orders insofar as these payment methods are not specifically prohibited elsewhere in BOR policy or procedures. A purchasing card (P-Card) may only be used for food purchases as outlined in the chart below.

Activity	Allowable Participants	Potential Funding Source(s) *	Purchasing Method(s)	P-Card Y or N	Documentation Requirements	Notes
<p>Food For Resale</p> <ul style="list-style-type: none"> • Auxiliary Units <ul style="list-style-type: none"> ◦ Food Services • GA Center for Continuing Ed 	<ul style="list-style-type: none"> • General Public 	<ul style="list-style-type: none"> • Auxiliary Funds • Inventory Accounts • 50-00-GN000-000-14XXX 	<ul style="list-style-type: none"> • Check Request • Petty Cash • P-Card less than \$5,000⁺ 	Y	<ul style="list-style-type: none"> • Original receipt or invoice including details of items purchased • Description of business purpose 	<ul style="list-style-type: none"> • Note: Alcohol purchased for resale in an auxiliary unit is the only authorized type of institutional funds available for the purchase of alcohol.
<p>Meals Associated With Employee Travel</p>	<ul style="list-style-type: none"> • UGA Employees 	<ul style="list-style-type: none"> • All Funds unless a specific account has a restriction against travel 	<ul style="list-style-type: none"> • Check Request 	N		<ul style="list-style-type: none"> • Follow state travel policy: http://askuga.uga.edu/default.asp?id=1619&Lang=1&SID=
<p>Food Used in Official Research</p> <p>Food purchased for official research use as approved by an Institutional Research Board (IRB) or food that is integral to or subject of research.</p> <ul style="list-style-type: none"> • Examples: <ul style="list-style-type: none"> ◦ Food purchased to study decay ◦ Food purchased to bait traps used in the research field 	N/A	<ul style="list-style-type: none"> • UGA Sponsored or Restricted Accounts which allow the expense • General Funds budgeted for research 	<ul style="list-style-type: none"> • Check Request (up to 4,999.99) • Purchase Order (over 4,999.99) • P-Card less than \$5,000⁺ 	Y	<ul style="list-style-type: none"> • Original receipt or invoice including details of items purchased • Description of business purpose 	
<p>Food Purchased for Use Based on Organizational Mission</p> <ul style="list-style-type: none"> • Examples: <ul style="list-style-type: none"> ◦ McPhaul Center ◦ 4-H Units ◦ Legion Pool concessions 	<ul style="list-style-type: none"> • Customers 	<ul style="list-style-type: none"> • Sales and Service Revenue 	<ul style="list-style-type: none"> • Check Request (up to 4,999.99) • Purchase Order (over \$4,999.99) • P-Card less than \$5,000⁺ 	Y	<ul style="list-style-type: none"> • Original receipt or invoice including details of items purchased • Description of business purpose 	
<p>Sanctioned Student Events</p> <p>Events sponsored by recognized student groups and other campus events open to the general student body and designed to further the development and education of students.</p> <ul style="list-style-type: none"> • Examples: <ul style="list-style-type: none"> ◦ Concert ◦ Variety show/event ◦ Performances ◦ Coffee Hour 	<ul style="list-style-type: none"> • Students • Volunteers • Employees whose participation is required 	<ul style="list-style-type: none"> • Sales and Service Revenue • Student Activity Funds • Auxiliary Funds • Agency Funds • UGA Restricted Funds which allow the expense 	<ul style="list-style-type: none"> • Check Request (up to 4,999.99) • Purchase Order (over \$4,999.99) • P-Card <ul style="list-style-type: none"> ◦ Less than \$5,000⁺ ◦ No agency accounts 	Y	<ul style="list-style-type: none"> • Original receipt or invoice including details of items purchased • Description of business purpose • Agenda, flyer, or email describing the official event • List of participants and relationship to UGA if food purchased at a restaurant or on a per person basis • Documentation to certify charges within per diem limits** • Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement 	<ul style="list-style-type: none"> • If the funding source is Agency funds, the P-Card cannot be used to make the purchase. See P-Card Manual.

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<p><u>Classroom & Academic Programs</u> Food that is an integral part of the instructional methodology.</p> <ul style="list-style-type: none"> Example: <ul style="list-style-type: none"> food purchased for students in a food appreciation, cooking, or foods and nutrition course, including a continuing education course 	<ul style="list-style-type: none"> Students Volunteers Employees whose participation is required 	<ul style="list-style-type: none"> Sales and Service Revenue General Funds budgeted for Instruction Continuing Education Funds UGA Restricted Funds which allow the expense 	<ul style="list-style-type: none"> Check Request (up to 4,999.99) Purchase Order (over \$4,999.99) P-Card <ul style="list-style-type: none"> Less than \$5,000* No agency accounts 	Y	<ul style="list-style-type: none"> Original receipt or invoice including details of items purchased Description of business purpose 	
<p><u>Student Recruiting Events</u> Food provided to potential students and their parents/guardians at events designed to encourage the student to attend the institution</p>	<ul style="list-style-type: none"> Students Potential Students & Parents / Guardians Volunteers Employees whose participation is required 	<ul style="list-style-type: none"> General Funds Student Activity Funds Sales and Service Revenue Auxiliary Funds Agency Funds UGA Restricted Funds which allow the expense 	<ul style="list-style-type: none"> Check Request (up to 4,999.99) Purchase Order (over \$4,999.99) P-Card <ul style="list-style-type: none"> Less than \$5,000* No agency accounts 	Y	<ul style="list-style-type: none"> Original receipt or invoice including details of items purchased Description of business purpose Agenda, flyer, or email describing the official event List of participants and relationship to UGA if food purchased at a restaurant or on a per person basis Documentation to certify charges within per diem limits** Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement 	<ul style="list-style-type: none"> If the funding source is Agency funds, the <u>P-Card</u> cannot be used to make the purchase. See P-Card Manual.
<p><u>Volunteer Events</u> Food for volunteers in those instances where a quid pro quo relationship exists.</p> <ul style="list-style-type: none"> Example: <ul style="list-style-type: none"> an academic unit might form a volunteer advisory board for the purpose of obtaining advice, support, and expertise from members of the community as it relates to an academic program 	<ul style="list-style-type: none"> Students Volunteers Employees whose participation is required 	<ul style="list-style-type: none"> Student Activity Funds Auxiliary Funds Agency Funds UGA Restricted Funds which allow the expense 	<ul style="list-style-type: none"> Check Request (up to 4,999.99) Purchase Order (over \$4,999.99) 	N	<ul style="list-style-type: none"> Original receipt or invoice including details of items purchased Description of business purpose Agenda, flyer, or email describing the official event List of participants and relationship to UGA if food purchased at a restaurant or on a per person basis Documentation to certify charges within per diem limits** Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement 	<ul style="list-style-type: none"> Volunteer events with sole purpose of recognition or appreciation for past services may not be paid using any fund source except for direct payment from Arch Foundation or UGA Foundation funds
<p><u>Safety Products</u> Water or other hydration products may be purchased insofar as these products are required by OSHA or are necessary to prevent serious harm to an employee.</p>	<ul style="list-style-type: none"> Students Volunteers Employees at risk due to environmental or workplace conditions 	<ul style="list-style-type: none"> General Funds Auxiliary funds Sales and Service Revenue 	<ul style="list-style-type: none"> Check Request (up to 4,999.99) Purchase Order (over \$4,999.99) 	N	<ul style="list-style-type: none"> Original receipt or invoice including details of items purchased Description of business purpose When purchase relates to employees, expenses should be paid using the departmental budget of the assigned employees 	

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<p><u>Educational or Business Meetings</u> Meetings to conduct UGA business involving <u>predominantly non-employees</u> and the meal is an integral part of the meeting.</p>	<ul style="list-style-type: none"> • Students • Volunteers • Employees whose participation is required 	<ul style="list-style-type: none"> • State Appropriated Funds • Auxiliary funds • Sales and Service Revenue 	<ul style="list-style-type: none"> • Check Request (up to 4,999.99) • Purchase Order (over \$4,999.99) 	N	<ul style="list-style-type: none"> • Original receipt or invoice including details of items purchased • Description of business purpose • Agenda, flyer, or email describing the official event • List of participants and relationship to UGA if food purchased at a restaurant or on a per person basis • Documentation to certify charges within per diem limits** • Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement 	<ul style="list-style-type: none"> • Meeting must consist of predominantly non-employees
<p><u>Food for Conferences & Workshops</u> Food purchased by UGA units hosting and coordinating conferences and workshops. Registration fees collected may be used for food for meals and breaks which are an official and integral component of the conference or workshop</p>	<ul style="list-style-type: none"> • Conference/ Workshop participants 	<ul style="list-style-type: none"> • Sales and Service Revenue <ul style="list-style-type: none"> ◦ Conference & Workshop • Agency Funds • UGA Restricted Funds which allow the conference • Continuing Education Funds 	<ul style="list-style-type: none"> • Check Request (up to 4,999.99) • P-Card <ul style="list-style-type: none"> ◦ Less than \$5,000⁺ ◦ No agency accounts 	Y	<ul style="list-style-type: none"> • Original receipt or invoice including details of items purchased • Description of business purpose • Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement • Agenda, flyer, or email describing the official event 	
<p><u>UGA Employee Group Meals</u> Under certain infrequent circumstances, employees may be required to remain at the work site during mealtime.</p> <ul style="list-style-type: none"> • Examples: <ul style="list-style-type: none"> ◦ Emergency situations, such as natural disasters and crisis operations ◦ Intra-departmental meetings or training sessions, where the meeting or training session continues during the meal and the employees are not permitted to leave the premises of the meeting site. 	<ul style="list-style-type: none"> • Employees • Non-Employees whose participation is necessary 	<ul style="list-style-type: none"> • State appropriated funds • UGA Restricted Funds which allow the expense • Sales and Service Revenue (Conference/Workshop) • Continuing Education Funds 	<ul style="list-style-type: none"> • Check Request (up to 4,999.99) • P-Card <ul style="list-style-type: none"> ◦ Less than \$5,000⁺ ◦ No agency accounts 	Y	<ul style="list-style-type: none"> • Prior approval from the Dean/VP must be obtained by completing the Employee Group Meals form: http://www.busfin.uga.edu/forms/group_meals.pdf • Original receipt or invoice including details of items purchased • Description of business purpose • Agenda, flyer, or email describing the official event • Documentation to certify charges within per diem limits** • Non-catered food items (i.e. from a grocery store) must include a written justification as to why the food was purchased outside of a catering agreement 	<ul style="list-style-type: none"> • Employee Group Meal expenditures will be charged to object code 72770
<p><u>Contract Hospitality</u> Events that provide food for performers as required per the terms of a contract agreed upon by UGA. The event must be in conjunction with a sponsored UGA event.</p>	<ul style="list-style-type: none"> • Performers 	<ul style="list-style-type: none"> • Sales and Service Revenue • Agency Funds • Student Activity Fees 	<ul style="list-style-type: none"> • Check Request (up to 4,999.99) • P-Card <ul style="list-style-type: none"> ◦ Less than \$5,000⁺ ◦ No agency accounts 	Y	<ul style="list-style-type: none"> • Original receipt or invoice including details of items purchased • Description of business purpose • Agenda, flyer, or email describing the official event • Copy of the contract page identifying the necessary food requirements 	

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<p><u>Meals Purchased for Business related Entertainment</u> Activities that support the underlying University business purpose such as promoting goodwill, donor cultivation, and other business related meals</p> <ul style="list-style-type: none"> o Meeting must involve at least one external guest, visitor, or non-employee <p>• Examples:</p> <ul style="list-style-type: none"> o Lunch to interview a prospective employee o Reception open to the public, faculty and students to display student work 	<ul style="list-style-type: none"> • Non-Employees • Employees whose participation is required 	<ul style="list-style-type: none"> • Foundation Funds • UGARF IDC (900 Accounts), • Sponsored accounts which specifically allow for business related entertainment, • Royalty Revenue or Residual Balance Accounts (950 Accounts), and • Other discretionary restricted accounts 	<ul style="list-style-type: none"> • Foundation Check Request • Check Request (up to 4,999.99) 	<p>N</p>	<ul style="list-style-type: none"> • Original receipt or invoice including details of items purchased • Reimbursement of University Related Entertainment Form: http://www.busfin.uga.edu/forms/entertainment.pdf 	<ul style="list-style-type: none"> • When using Arch Foundation or UGA Foundation funds, the expense must be made directly from the Foundation and not through a UGA Restricted account funded by the Foundation.

Per Diem limits: \$6 for breakfast, \$7 for lunch, or \$15 for dinner (per person for cost of food, including tips and taxes and the total cost of food purchased from a grocery store and all vendors). *A written justification must be included for any meals that exceed the per diem limit. In all cases, fiscal prudence and good judgment should be exercised. Lavish or extravagant meals will not be reimbursed.***

†A detailed description must be added to the comments section in Works™ for P-Card transactions to include: the name of the event, why food was purchased, and who the participants are i.e. students, faculty/staff, volunteers or other non-UGA employees