



## KSU Guideline for Food Purchases

These guidelines are provided in response to questions that frequently arise in connection with the purchase of food for consumption by students, potential students, employees, volunteers, and non- employees. These guidelines have been adapted from the Board of Regents Business Procedures Manual, sections 19.7 and 19.8. KSU adheres to policies and procedures described in the Business Procedures Manual, and if there is any conflict with the Manual and these guidelines, the Manual governs.

All food purchased including those funded by a Grant must follow the Per Diem limits set by the [State Accounting Office](#), except for KSU premium academic programs and events that require a paid registration fee to attend. In all instances, employees are responsible for maintaining their budget.

Furthermore, the greater amount of those who are invited to an event ultimately sets the type of event. For instance, the number of students invited to a student event must be greater than the number of employees or non-employees invited to the event. Exceptions can be accommodated and will be evaluated on a case-by-case basis by Financial Compliance.

### Student Events

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.

Additionally, food may be purchased for academic purposes in those instances where food is an integral part of the instructional methodology. Allowable Participants Include: Students, Volunteers, and KSU Employees whose participation is required.

The majority of the participants of all student events should primarily be students. As stated by the University System of Georgia, **Students** are defined as Individuals enrolled to take classes at an institution, including students enrolled in Continuing Education, and Individuals being recruited as potential students.

Payment Submissions for Student Events must include a completed Food Documentation Form, a List of Attendees for Participants of 50 or Less, Flyers, Invitations, Agendas, and/or a Class Schedule, Registration Fee Documentation (if Applicable), Original Receipts and/or Invoices, and a List of Prize/Award Recipients (if Prizes and/or Gifts were given away during an event).

Food should always be paid from an allowable fund source. The allowable fund sources that are acceptable for covering the food expenses of student events include Student Activity Fees, Grants Funds (Approval from Office of Fiscal Services is required), Auxiliary Funds and

Endowment Funds as authorized by a fund agreement. All food expenses should not exceed the State of Georgia Per Diem rates set by the [State Accounting Office](#).

## **Employee Group Meals**

Business Meetings and/or Training Sessions where employees are not permitted to leave the premises of the meeting site. Allowable Participants Include: Employees and Non-Employees whose participation are required.

Participants of employee group meals must be Kennesaw State University employees. As stated by the University System of Georgia, **Employees** are defined as temporary, part-time, and full-time staff, faculty, administrators, Resident Assistants (RAs), student assistants, and other student workers.

The University System of Georgia (USG) BPM [Section 19.7.1](#) states that USG institutions must adhere to the following standards when deciding if a meal should be purchased under this policy:

1. Group meals should only be provided in those instances where the meeting lasts for at least four (4) or more hours.
2. Group meals held at the start and/or finish of a meeting are not eligible for payment.
3. Group meals for a "Lunch Meeting" in which the meal and the meeting are one and the same are also prohibited for payment.
4. Purchase of group meals must be approved by the President at least 30 days prior to the event. The prior approval must include the following:
  - a. The purpose of the meeting or event;
  - b. A formal written agenda including session times;
  - c. A list of attendees with their associated departments/entities; and
  - d. The expected cost of the meal per person.

The President approved Food Documentation Form should be included with the payment submission along with an updated copy reflecting the actual event attendees and food costs.

Authorized group meals expenditures are limited to the purchase of meals only and do not include snacks. Furthermore, all meal limits are subject to the [State Accounting Office](#) Per Diem Limits.

Food should always be paid from an allowable fund source. Allowable fund sources include State Appropriated Funds, Sales and Service Revenue, and Grant Funds (Approval from Office of Fiscal Services is required.)

These meals should be charged to the 727700-expenditure account, "Other Operating Expenses – Special Group Meals." The "Special Group Meals" expenditure account should only be used for such meal purchases. Once again, documentation of the purchase must be retained as outlined above. This account will be subject to special audit scrutiny, to ensure that such expenditures are infrequent, rather than routine.

## **Business Meetings with Multiple Institutions**

Scheduled assembly or gathering of employees and University Officials from multiple institutions with the purpose of discussing official business of the University.

Allowable Participants Include: Employees and Non-Employees (University Officials) whose participation is required.

Participants of business meetings must be University Officials from multiple institutions. University Officials include presidents, executive officers, or employees representing functional areas such as student activities, academic affairs, and business affairs.

The University System of Georgia (USG) BPM [Section 19.7.2](#) states that USG institutions must follow the following standards when deciding if a meal should be purchased under this policy:

1. Group meals held at the finish of a conference event are not eligible for payment.
2. Purchases for conferences events must include:
  - a. The purpose of the meeting or event;
  - b. A formal written agenda including session times;
  - c. A list of attendees with their associated institutions; and,
  - d. The expected cost of the meal per person.

Funds that are collected by sponsoring institution are normally collected in and expended from an agency account created for that purpose as specified in [BPM Section 14.5.1](#).

Food purchases should always be paid from an allowable fund source. Allowable fund sources include Sales and Service Revenue, Grant Funds, and KSU Foundation Funds.

Events include a registration fee are not subject to the State Accounting Office Per Diem requirements. However, it is the responsibility of the hosting department/organization to maintain their budget.

Catered meal events shall be held only to facilitate conference events and not for social or entertainment purposes. Under no circumstances will any institutional funds as defined in Section 19.8 be used to purchase alcohol or alcoholic related products.

## **Premium Academic Programs**

Food and Beverage purchases for Premium and Executive Graduate Program Students and Continuing Education Students.

Allowable Participants Include: Premium and Executive Graduate Students and Continuing Education Students

Payment Submissions for Academic Programs must include a completed Food Documentation Form, Program Class Schedule, Original receipts and/or invoices.

Sales and Services Revenue Account is the only acceptable fund for this category. Premium Program funds collected into the Sales and Services Revenue Account are not subject the State Accounting Office Per Diem Limits. It is the responsibility of the department to properly maintain their budget. Alcoholic beverages are prohibited purchases with sales and services revenue funds.

## **Volunteer Events**

Volunteers are defined as individuals servicing on an advisory board, student mentors, employees who have donated their time towards campus events (Commencement Ceremonies). An Advisory Board is defined as a group of individuals who have agreed to provide advice to the University, or a department/unit within the university, for no compensation regarding business or academic issues.

Institutional funds – In reference to the [BPM Section 19.8.2](#), Institutional funds may be used to purchase food for volunteers in those instances where a quid pro quo relationship exists. It would be allowable to provide food to those volunteers as part an advisory board meeting. However, food purchased solely in connection with volunteer appreciation or volunteer recognition events would not be allowable under this policy.

Sales and Services Revenue generated from “Premium and Executive” program tuition revenue can be used toward the purchase of food for volunteer events that are associated with the “Premium and Executive” programs.

Payment Submissions for Volunteer Events must include a completed Food Documentation Form, Formal written agenda describing the purpose of the event, List of Attendees, Original receipts and/or invoices.

Allowable Participants at Volunteer Events Include: Volunteers (Individuals who have donated their time without receiving compensation), Employees whose participation is required, Students whose attendance is required, and Non-employees who are required to attend.

## Networking Events

Social networking events for Premium and Executive Graduate Program Students.

Allowable Participants Include: Premium and Executive Graduate Students, Employees whose participation are required, and Non-Employees who are required to attend.

Payment Submissions for Networking Events must include a completed Food Documentation Form, Flyers, invitations, and/or agendas, List of Attendees, Original receipts and/or invoices.

Sales and Services Revenue Account is the only acceptable account for this category. The funds collected into the Sales and Services Revenue Account are not subject the State Accounting Office Per Diem Limits. It is the responsibility of the department who is hosting the program to properly maintain their budget. Alcoholic beverages are prohibited purchase with sales and services revenue funds.

## Conferences/Workshops/Camps

Various campus events hosted by KSU Departments and Organizations that require a registration fee to attend an event.

The following are examples of allowable attendees at potential events hosted by KSU:

<b>Event</b>	<b>Allowable Attendees</b>
Siegel Institute: Phenomenal Women's Conference	Conference Attendees and Employees whose participation is <u>Required</u>
Department of Public Safety: Defense Instructor Course	Workshop Attendees and Employees whose participation is <u>Required</u>
Campus Career Fairs and Associated Events	Participating Companies, Student Attendees, KSU Employees whose participation is <u>Required</u>
Department of Dance: Dance Camps Department of Music: Music Workshops Sports and Recreation: Sports Camps	Camp/Workshop Attendees, KSU Students who are volunteering for the event, Employees whose participation is <u>Required</u>

Payment submissions must include a completed Food Documentation Form, List of Participants Flyers, invitations, and/or agendas, Registration Fee Documentation, Original receipts and/or invoices, List of Prize/Award Recipients (if prizes and/or gifts were given away during an event).

Sales and Services Revenue Account is the only acceptable account for this category. The funds collected into the Sales and Services Revenue Account are not subject the State Accounting Office Per Diem Limits. It is the responsibility of the department who is hosting the program to properly maintain their budget. Alcoholic beverages purchases are prohibited.

## **Safety Products**

Water or other hydration products for the purchase of health and safety are allowable for KSU employees, students, and volunteers working in an outdoor environment. Please note that water is not an office expense.

Payment Submissions for Safety Product Purchases must include, a Purpose of Purchase, List of Participants, Flyers, invitations, and/or agendas, Original receipts and/or invoices.

### **Additional Information:**

The University System of Georgia BPM Section 3.3.1 Authorized Uses of Purchasing Cards states, “all purchases made with a P-Card must be for official State of Georgia business.”

### **Student Food P-Card Purchases**

Student food, student travel, and food for instructional uses is permitted as outlined in BPM [Sections 19.8](#) and [21.4](#), subject to the documentation requirements outlined in this policy.

**Note:** Food purchased for official research use as approved by an Institutional Review Board (IRB), or food that is integral to or subject of research, is permitted.

### **Employee Food P-Card Purchases**

Employee food may be purchased with a P-Card only when an employee is participating in a Group Meal as described in BPM [Section 19.7](#) or an on-campus academic program/on-campus sanctioned student event as described in BPM [Section 19.8](#). Employees participating in off-campus events or in a travel status must request reimbursement (or use a cash advance) as outlined in BPM Sections [4.4](#), [4.10](#) and [19.8](#).

Additionally, the institution president or the president’s designee must approve cardholders authorized to make food purchases. Such approval should take place only after the cardholder has been adequately trained on what food purchases are allowable.

## **DEFINITIONS**

**Advisory Board Volunteers:** A group of individuals who have agreed to provide advice to the University, or a department/unit within the university, for no compensation regarding business or academic issues.

**Business or Educational Meeting:** A scheduled assembly or gathering of employees and predominantly non-employees for the expressed purpose (i.e., distributed agenda) of discussing University business which purpose is to advance a goal or mission, or subset thereof, of the university.

**Catering:** Food service that meets at least one of the following conditions:

1. The food serviced is prepared and transported by a licensed restaurant, caterer, or other food service provider.
2. The food requires setup and/or on-site services – such as banquet attendants, servers, etc.

The following link supplies further information about on campus catering for the Kennesaw and Marietta locations: <http://dining.kennesaw.edu/catering.php>

**Contract:** an agreement with specific terms between two or more persons or entities in which there is a promise to do something in return for a valuable benefit known as consideration.

**Employees:** Temporary, part-time, and full-time staff, faculty, administrators, resident assistants, graduate assistants, and other student workers.

**Food:** Meals, beverages, and snacks (but excluding alcohol as an allowable food expense) that may be consumed by students, potential students, volunteers, other non-employees, and employees. This policy covers the use of institutional funds (all funds held in University accounts) while paying for food.

**Grants:** Funds awarded to the University by the government, company, or foundation.

**Institutional funds:** All funds to which an institution holds title, such as student fees, auxiliary revenues, state-appropriated funds, tuition revenue, agency accounts, grants, etc. (BOR Business Procedures Manual (BPM) – section 19.8).

**Majority of Attendees:** The greater amount of those who are invited to an event ultimately sets the type of event. For instance, the number of students invited to a student event must be greater than the number of employees or non-employees invited to the event.

**Per Diem for Meals:** The allowable cost of a meal, per [State Travel Policy](#) including applicable taxes and tip is \$13.00 for breakfast; \$ 14.00 for lunch; and \$23.00 for dinner. If food expenses exceed the required Per Diem limits, the excess must be paid with outside funds such as KSU Foundation. Service charges (set up/delivery/etc.) are not included in the calculation of daily Per Diem limit.

**Premium Priced Programs:** Graduate and PhD level programs set at unique prices that do not follow regulator graduate tuition and fees rates.

**Refreshment and Snacks:** Assorted light foods; food eaten between regular meals.

**Students:** Individuals enrolled to take classes at Kennesaw State University, including students enrolled in continuing education programs such as a food appreciation or cooking class. The food purchased for the student activity should exclusively include the students who paid tuition during the semester in which the event occurred.

**Student Activity Fee:** These funds may be used to fund food as part of a sanctioned student activity event. However, food purchases must be specifically requested and budgeted for any program or activity funded in whole or in part by student activity fees funds or designated as a funded activity.

**Volunteers:** Individuals that provide benefits to the institution (serving on an advisory board, student mentors, etc.) without receiving compensation. Employees working additional hours in their own area, using work time to provide volunteer service, or otherwise participating in activities expected of employees, are not volunteers for the purposes of this policy.

I certify that I have read and fully understand the above food purchase requirements in accordance with the University System of Georgia, State Accounting Office, and Kennesaw State University. All food purchases are the responsibility of the Department Manager to ensure that all purchases are allowable, are within the per diem requirements, and are charged to the appropriate fund sources. All unacceptable food purchases are the responsibility of the individual, department, and/or organization who made the charges.

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Department/ Organization

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Department Approver (Print Name)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Department Approver (Signature)

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Office of Fiscal Services