

UWEC 310, Food Purchases

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Practice Directive #	UWEC 310
Division	Finance and Administration
Department	University Accounting
Contact	Controller & Director of University Accounting actpay50@uwec.edu
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Revision Date	n/a

Authority

Federal | [IRS Publication 5138, Quick Reference Guide for Public Employers](#)

UW System | [SYS 171, Recruitment/Retention of Students](#); [SYS 312, Official Functions](#); [SYS 435, Headquarter City & UW System Sponsored Events Policy](#); [21-8, Policy on the Annual Distribution of Tuition and Fee Revenue and State General Purpose Revenue](#)

Objective

The purpose of this directive is to identify the food purchasing procedures for university events, and meet IRS and UW System requirements.

Statement

University funds may be used to provide meals, break items or non-alcoholic beverage refreshments at University events or other business function that is not social, provided the expense meets the requirements of the policy. Documentation for each event is required.

Meetings

Meeting expenses include food and nonalcoholic beverage costs (up to the maximum rate) based on the time of the meal. Meeting expenses must include documentation that identifies:

- Name of meeting
- Date and time of meeting
- Business Purpose
- Agenda
- Number in attendance
- Names of attendees
 - For any no show attendees, please indicate that on your list
 - For recruitment activities - attendees list should include names and/or number of guests

along with the student's name

- Reason for holding a meeting over a meal period
- Approval

Reception/Open-House

Reception expenses include food and nonalcoholic beverage costs, reception room, service charges, and gratuity. A reasonable effort needs to be made to minimize the expenses resulting from overestimated attendance, a 10% difference in anticipated vs actual attendance will be accepted. The hosting department should be prepared to justify the cost to the media and to political and private interests. Receptions must have a business purpose and cannot be purely social. Reception expenses must include documentation that identifies:

- Business purpose
- Flier/Agenda from the event
- Original invoices/receipts
- Approval

Refreshment Breaks

Refreshments are limited to one break each morning and afternoon. May be nonalcoholic beverages and a small food item. Refreshments must be reasonable and should not exceed the maximum rate. A reasonable effort needs to be made to minimize the expenses resulting from overestimated attendance, a 10% difference in anticipated vs actual attendance will be accepted. Refreshment expenses must include documentation that identifies:

- Name
- Business Purpose
- Number in attendance
- Date and time of meeting
- Meeting agenda
- Statement indicating number of UW/State employees and non-employees
- Original invoices/receipts
- Approval

Meal Vouchers for Recruitment Activities

Food vouchers may be utilized in the on-campus recruitment activities for Athletics and on campus recruitment/orientation activities for Enrollment Management. These vouchers must remain within the allowable meal amounts and should include the following:

- Business Purpose – include on payment request
- Student Name(s)
- Guests of Student(s)
 - When providing a list to Accounts Payable, include the names and/or number of guests

with the students names

- When providing name on voucher to Sodexo, include the names and/or number of guests on the voucher
- Original invoice/receipts/vouchers
- Approval

Procedure

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