

The Office of Business and Finance
Food, Gift and Entertainment Purchase Guidelines
6/30/2007

The University Business Expenditure Policies apply to the entire University and must be followed by the Office of Business and Finance. In addition to the University Business Expenditure Policies regarding food, gift and entertainment purchases, the following guidelines are in effect for entities falling under the Office of Business and Finance. Individual areas within B&F may be more restrictive.

I. Employee Recognition

An event description and budget estimate for employee recognition events with estimated expenses over \$500 must be submitted to B&F Admin yearly during the budget cycle. A template for the submission is attached below. Any other employee recognition expenditures not included within the yearly plan must be pre-approved by B&F Admin prior to occurrence.

II. Business Meals

A business meal is defined as a meal with a business purpose and at least one non-university employee in attendance. For Business and Finance, a business meal should include not more than six to eight people and should be balanced between employees and business guests.

III. University Functions

According to the University Business Expenditure Policies, food may be provided at meetings of University employees on an occasional basis. "Occasional" is defined as no more than six times during a fiscal year for any given work unit. A formal business discussion must occur and the business purpose of the gathering along with a list of attendees must be documented. For Business and Finance purposes, the University will not pay for food for standard recurring meetings in which day- to-day projects or operations are being discussed.

IV. Miscellaneous

- University funds may be used to purchase flowers, fruit baskets or similar items for births, deaths and get well wishes.
- University funds may be used to purchase retirement event refreshments and gifts. Retirement gifts and events should be consistent with the employee's years of service. If the gift exceeds \$300 or the event exceeds \$500, then a business plan for the event must be sent to B&F Admin for approval prior to the event occurring. If the gift exceeds \$100, then an additional pay entry must be done to record a non-cash award subject to tax withholdings.
- University funds cannot be used to purchase food for University driven charity events.
- University funds may be used to purchase daily coffee and/or water for staff. Unrestricted gift or discretionary funds should be used for these purchases. If the business area does not have these sources of funds, a request for funding should be submitted to B&F Admin.
- University funds may be used for food for employees required to work during University events such as night football games and student move-in. Plans for these scheduled activities should be submitted at the start of each fiscal year.
- University funds may not be used to pay for golf or golf related expenses.

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Employee Recognition Event Template

Function/ Purpose	Date	Estimated Attendees Headcount	Description of Purchase	Estimated Amount Per Person	Estimated Total Cost
Spring Fling –Annual Awards Lunch	August 07	435	Buffet lunch at Fawcett Center	\$15	\$6,525
Holiday Breakfast	Dec 07	50	Catered breakfast foods brought into office	\$11	\$550