



KENNESAW STATE UNIVERSITY

OFFICE OF FISCAL SERVICES
Procurement and Payment Services

KSU Guidelines 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 (BPM), and if there is any conflict between the BPM and these guidelines, the BPM governs.

All food purchased, including food funded by a Grant, must follow the per diem limits set by the State Accounting Office. The only exceptions are for KSU premium academic programs, events that require a paid registration fee to attend (Fund 14xxx), or Foundation funds. In all instances, employees are responsible for maintaining their budget.

An individual may be subject to different rules depending on the capacity in which they are participating in an event. Examples include:

- Volunteers might include employees or students if the individual is operating in a capacity separate from their employee or student role.
- An employee or volunteer attending a student event in the capacity of a student would be considered a student.
- A student worker participating in an event while being paid as an employee would be considered an employee.

Furthermore, the type of event is determined by the greater number of the population who are invited to an 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. Food must always be paid for using an allowable funding source.

Sanctioned Student Events

These are events sponsored by recognized student groups and other campus events, which are 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. 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.

Examples: Concert, variety show/event, performances, a coffee hour, or other events that are social in nature.

Allowable Participants:

- Students
- Volunteers
- KSU Employees, *whose participation is required*

Potential Funding Source(s) for Sanctioned Student Events:

- Auxiliary Funds (12xxx)
- Student Activity Fees (13xxx)
- Sales and Service Revenue (14xxx)
- Foundation Funds* (20000)
- Grant Funds* (20000)
- Agency Funds* (60000)

*Allowability is dependent on the Grant, fund donor, or program agreement.

Payment Submissions for Student Events must include:

- Completed Food Documentation Form
- 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

Employee Group Meals

Under certain infrequent circumstances, employees may be required to remain at the work site during mealtime. Such circumstances include emergency situations, such as natural disasters or significant public safety events, but may also include 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.

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 be held only to facilitate the effective and efficient operations of the departments involved.
2. Group meals should only be provided in those instances where the meeting lasts for at least four (4) hours or more.
3. Group meals held at the start and/or finish of a meeting are not eligible for payment under this policy.
4. Purchase of group meals must be pre-approved by the President or President's Designee at least 30 days prior to the date of the event. The prior approval request must include the following:
 - The purpose of the meeting or event;
 - A formal written agenda including session times;
 - A list of attendees with their associated departments/entities; and
 - The expected cost of the meal per person.
5. Authorized group meals expenditures are limited to the purchase of meals only and do not include snacks.
6. Meal costs are subject to the State Accounting Office per diem limits and must be followed.
7. Group meals for a "Lunch Meeting," in which the meal and the meeting are one and the same, are prohibited for payment under this policy.

Allowable Participants:

- Employees
- Non-Employees, *whose participation is required*

Potential Funding Source(s) for Employee Group Meal:

- Auxiliary Funds (12xxx)
- Sales and Service Revenue (14xxx)
- State Appropriated Funds (10000)
- Student Activity Fees (13000)
- Tuition & Fee Revenue (10xxx)
- Foundation Funds* (20000)
- Grant Funds* (20000)

*Allowability is dependent on the Grant, fund donor, or program agreement.

Payment Submissions for Employee Group Meal must include:

- Pre-approved Food Documentation Form signed by President or President's Designee
- Final Food Documentation Form with actual event attendees and food costs
- Invoice
- Formal Agenda with session times
- List of attendees

Employee Group Meals Involving Multiple Institutions

Efficient and effective administration of USG institutions may require instances when various groups of university officials, such as presidents, executive officers, or employees representing functional areas such as student activities, academic affairs, business affairs, etc., may be required to meet. The purpose of these meetings must support the official business purpose of the institutions represented.

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 conference events must include:
 - The purpose of the meeting or event;
 - A formal written agenda including session times;
 - A list of attendees with their associated institutions; and,
 - The expected cost of the meal per person.
3. Reasonable purchases may be made for refreshment breaks.
4. Every effort should be made to negotiate reasonable meal costs.

Potential Funding Source(s) for Employee Group Meals Involving Multiple Institutions:

- Sales and Service Revenue (14xxx)
- Grant Funds* (20000)
- Foundation Funds* (20000)

*Allowability is dependent on the Grant, fund donor, or program agreement.

Payment Submissions for Employee Group Meals Involving Multiple Institutions must include:

- Food Documentation Form
- List of Participants
- Flyers, invitations, and/or agendas
- Registration Fee Documentation
- Original receipts and/or invoices

Catered meal events should 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.

Conferences/Workshops/Camps

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

Allowable Participants:

- Conference/Workshop/Camp participants
- Employees, *whose participation is required*

Potential Funding Source(s) for Conferences/Workshops/Camps:

- Sales and Service Revenue (14xxx)
- Foundation Funds* (20000)
- Grant Funds* (20000)

Payment Submissions for Conferences/Workshops/Camps must include:

- Food Documentation Form
- List of Participants
- Flyers, invitations, and/or agendas
- Registration Fee Documentation
- Original receipts and/or invoices

Note: A 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 to the State Accounting Office per diem limits; however, it is the responsibility of the department that is hosting the event to properly maintain their budget.

Per Board of Regents policy, institutional funds, which include conferences and workshops, cannot pay for alcohol. In those instances where alcohol is needed at a reception or dinner associated with a conference or workshop, a cash bar should be utilized.

*The use of Grant or Foundation funds must be specifically written into the agreement associated with the funds.

Volunteer Events

Volunteers include individuals that provide benefits to the institution (serving on an advisory board, student mentors, etc.) without receiving compensation.

Institutional funds may be used to purchase food for volunteers in those instances where a quid pro quo relationship exists. For example, 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. It would be allowable to provide food for those volunteers as part of the advisory board meeting. However, food purchased solely in connection with volunteer appreciation or volunteer recognition events would not be allowable under this policy.

Note: 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.

Allowable Participants:

- Volunteers
- Students, *whose attendance is required*

- Employees, *whose participation is required*

Potential Funding Source(s) for Volunteer Events:

- Sales and Service Revenue (14xxx)
- Auxiliary Funds (12xxx)
- Student Activity Fees (13000)
- Recognized “executive” program tuition revenue may be used to purchase food for volunteer events (10500)
- Foundation Funds* (20000)
- Grant Funds* (20000)
- Agency Funds* (60000)

*Allowability is dependent on the Grant, fund donor, or program agreement.

Payment Submissions for Volunteer Events must include:

- Completed Food Documentation Form
- Formal written agenda describing the purpose of the event
- List of Attendees
- Original receipts and/or invoices

Classroom & Academic Programs

Food that is an integral part of the instructional methodology or a part of the course fees.

Examples: Food purchases for students in a food appreciation, cooking, or food and nutrition course, including a continuing education course.

Allowable Participants:

- Students
- KSU Employees, *whose participation is required*

Potential Funding Source(s) for Classroom & Academic Programs:

- Sales and Service Revenue (14xxx)
- State Appropriated Funds for use only in credit courses (10000)
- Tuition & Fee Revenue (10xxx)

Payment Submissions for Classroom & Academic Programs must include:

- Completed Food Documentation Form
- Original Receipts and/or Invoice
- List of attendees
- Syllabus, course, or program description

Educational or Business Meetings

Meetings to conduct KSU business involving predominantly non-employees and the meal is an integral part of the meeting.

Example: SGA meeting, meetings held for particular educational purposes and are not social in nature.

Allowable Participants:

- Students
- Volunteers
- Employees *whose participation is required.*
 - *Note: Participants must be predominantly non-employees.*

Potential Funding Source(s) for Educational or Business Meetings:

- Auxiliary Funds (12xxx)
- Sales and Service Revenue (14xxx)
- State Appropriated Funds (10000)
- Foundation Funds* (20000)
- Grant Funds* (20000)

*Allowability is dependent on the Grant, fund donor, or program agreement.

Payment Submissions for Educational or Business Meetings must include:

- Completed Food Documentation Form
- Original Receipts and/or Invoice
- List of attendees
- Formal agenda, flyer or email describing the business purpose of the meeting

Premium Academic Programs

Premium Academic Program events and food and beverage purchases for Premium and Executive Graduate Program students and Continuing Education students.

Allowable Participants:

- Premium and Executive Graduate Students
- Continuing Education Students

Potential Funding Source(s) for Premium Academic Programs:

- Sales and Services Revenue Account (Fund 14XXX)
- MBA Tuition Differential (Fund 10500)

Note: Premium Program funds collected into the Sales and Services Revenue Account (Fund 14xxx) are not subject to the State Accounting Office Per Diem Limits. However, it is the responsibility of the department to properly maintain their budget. Alcoholic beverages are prohibited purchases with Sales and Services Revenue Funds.

Payment Submissions for Premium Academic Programs must include:

- Completed Food Documentation Form
- Program Class Schedule
- Original receipts and/or invoices
- Confirmation of Tuition Differential speed chart (Fund 10500 only)

Networking Events

Social networking events for Premium and Executive Graduate Program students.

Allowable Participants Include:

- Premium and Executive Graduate Students
- Employees *whose participation is required*
- Non-Employees *whose participation is required*

Potential Funding Source(s) for Networking Events:

- Sales and Services Revenue Account (Fund 14XXX)

Note: A Sales and Services Revenue Account (Fund 14xxx) 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. However, it is the responsibility of the department that is hosting the program to properly maintain their budget. Alcoholic beverages are prohibited purchases with Sales and Services Revenue funds.

Payment Submissions for Networking Events must include:

- Completed Food Documentation Form
- Flyers, invitations, and/or agendas
- List of Attendees
- Original receipts and/or invoices

Business Related Entertainment Meals or Extraordinary Development

University related entertainment charges and meals purchased for business development activities must be processed directly through the KSU Foundation, KSU Research & Service Foundation or other KSU Affiliate (i.e. KSUAA). Examples include business related breakfast, lunch or dinner, a catered meeting, fund-raising/donor cultivation or an alumni event, etc. entertainment, individual professional achievement/milestone receptions, holiday and/or end-of-year receptions, retirement events, faculty recruitment entertainment, employee retreats and extraordinary development activities.

Allowable Participants Include:

- Participants approved per agreement or the Foundation

Potential Funding Source(s) for Business Related Entertainment Meals or Extraordinary Development:

- Foundation Funds (20000)
- Grant Funds (20000)

Note: Allowability is dependent on the Grant, fund donor, or program agreement.

Payment Submissions for Business Related Entertainment Meals or Extraordinary Development must include:

- Documentation per Foundation or a Grant agreement or policy

Safety Products

Water or other hydration products for the purpose of health and safety as required by OSHA or as necessary to prevent serious harm are allowable for KSU employees, students, and volunteers. Please note that water is not an approved office expense.

Payment Submissions for Safety Product Purchases must include:

- Business Purpose of Purchase
- List of Participants
- Flyers, invitations, and/or agendas
- Original receipts and/or invoices

Additional Information & Resources:

Pre-approvals for Employee Group Meals and use of Funds 10000/10500/10600 must be submitted via [ServiceNow – Financial Compliance/Allowable Spending](#)

Food Purchasing Methods can be found on the [Food Purchases Reference Chart](#)

Note: P-Card is not an allowable purchasing method for employee food.

Food for Employees:

- Employees in a travel status are subject to the employee travel regulations as contained in BPM [Sections 4.0](#).
- When conducting a program, event or meeting involving predominantly non-employees, where attendance by the employee is essential and in furtherance of an official institutional program, and the meal is an integral part of the meeting, an employee can take part in the meal and be reimbursed for his or her actual meal cost up to the per diem limits.
- An employee may not be paid a reimbursement unless the employee actually incurs a cost.

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.

Auxiliary Funds (Fund 12xxx): Fees charged in relation to auxiliary enterprise activities that exists to provide a service directly or indirectly to students, faculty or staff.

Auxiliary enterprise activities include:

- Housing Operations: student apartments, residence halls
- Food Services: cafeterias, snack bars, and some vending operations.
- Stores and Shops: bookstores, supply stores, gift shops, and uniform stores.
- Health Services: health service operations with full-time staffing.
- Transportation and Parking: all transportation and parking operations.

- Other Service Units: print shops, vending operations, card services
- Intercollegiate Athletics

Note: The purchase of food must be included in the purpose and specific provisions of the fee.

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

Note: The intent of the meetings must be related to university business or an educational topic and cannot be social in nature.

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

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

More information about on-campus catering for the Kennesaw and Marietta locations can be found [here](#).

Contract: An agreement with specific terms between two or more people 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 (RAs), student assistants, and other student workers.

Food: Meals, beverages, snacks, etc., but specifically excludes alcohol as an allowable food expense.

Note: The purchase of food for resale in connection with the auxiliary operations of an institution is allowable and not addressed in this guideline.

Grants: Funds awarded to the University by the government, company, or foundation. Allowability of food purchases with Grant funds is dependent on the award agreement and a specific proviso that these funds may be used for food expenses as it relates to grant activities or meetings.

Note: Federal grant funds should NOT be used to purchase food for employees unless the federal grantor agency, in writing, authorizes this expenditure and certifies that this waiver is not a violation of applicable federal regulations.

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.

Note: Purchases of food using institutional funds should still be recorded using the proper account as designated on the [Food Purchase Reference Chart](#) and should be made using the appropriate fund source as outlined in this guideline and [BPM 19.8](#).

Majority of Attendees: The greater number of those who are invited and attend 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.

Note: Service charges (set up/delivery/etc.) are not included in the calculation of per diem limits.

Premium Academic Programs: Graduate and PhD level programs set at unique prices that do not follow regular graduate tuition and fee rates.

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

Note: Refreshments and snacks are for students or conference events attendees only.

Sales & Service Revenue (Fund 14xxx): The funding source of Departmental Sales and Services revenues and expenditures, which include Continuing Education, are supported by sales or fees collected for services on a self-supporting basis.

Note: Expenses must be directly linked to the program, event, or course associated with the funding business purpose.

State Appropriations (Fund 10000): An appropriation is an authorization by the Georgia General Assembly for KSU to spend a specified sum of money from public funds. This is authorized via bills passed in both chambers of the General Assembly and signed by the Governor.

Note: The purpose of the appropriation is specified in the bill.

Teaching – Continuation Budget: The purpose of this appropriation is to provide funds to the Board of Regents for annual allocations to the University System of Georgia institutions for student instruction and to establish and operate initiatives that promote, support, or extend student learning.

Public Service/Special Funding Initiative – Continuation Budget: The purpose of this appropriation is to fund leadership, service, and education initiatives that require funding beyond what is provided by formula.

Students: Individuals enrolled to take classes at an institution, including students enrolled in Continuing Education, and individuals being recruited as potential students.

Note: 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 (Fund 13000): These funds may be used to fund food as part of a sanctioned student activity event.

Note: Food purchases must be specifically requested and budgeted for any program or activity funded in whole or in part by student activity fee funds or designated as a funded activity.

Tuition & Fee Revenue (Fund 10500 & 10600):

Fund 10500 – Tuition: payment required for credit-based instruction related to services and shall be charged to all students.

Fund 10600 – Other General Funds: Elective fees assessed selectively to students to fund the purchase or specific provisions for student use. Examples: Supplemental Course Material Fees, Lab Fees, Other Course/Degree Program Fees, Other Miscellaneous Fees, etc.

Note: The purchase of food must be included in the purpose and specific provisions of the fee.

Volunteers: Individuals that provide benefits to the institution (serving on an advisory board, student mentors, etc.) without receiving compensation.

Note: 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. It is the responsibility of the Department Manager and Authorized Approver signing below to ensure that all purchases are allowable, are within the allowable per diem limits, and are charged to the appropriate fund sources. All unallowable food purchases are the responsibility of the individual, department, and/or organization that made the purchase.

Department/ Organization

Department Approver (Print Name)

Date

Department Approver (Signature)

Office of Fiscal Services