## Food for Resale

- **Activity**: Food Purchased for Resale
- **Allowable Participants**: General Public
- **Potential Funding Source(s)**: Auxiliary Funds, Inventory Accounts, 50-00-00000-000-14XXX
- **Purchasing Method(s)**: Check Request
- **P-Card Y or N**: Y
- **Documentation Requirements**: Original receipt or invoice including details of items purchased
- **Notes**: All food purchased for resale must be pre-approved. Alcohol purchased for resale in an auxiliary unit is the only authorized type of institutional funds available for the purchase of alcohol.

## Meals Associated With Employee Travel

- **Activity**: Meals Associated With Employee Travel
- **Allowable Participants**: UGA Employees
- **Potential Funding Source(s)**: All funds unless a specific account has a restriction again travel
- **Purchasing Method(s)**: Check Request
- **P-Card Y or N**: N
- **Documentation Requirements**: Travel Expense Statement, receipts as applicable
- **Notes**: Follow state travel policy at: http://www.policies.uga.edu/FA/nodes/view/456/Travel

## Food Used in Official Research

- **Activity**: Food Used in Official Research
- **Potential Funding Source(s)**: UGA Sponsored or Restricted Accounts which allow the expense
- **Purchasing Method(s)**: Check Request
- **P-Card Y or N**: Y
- **Documentation Requirements**: Original receipt or invoice including details of items purchased
- **Notes**: If the funding source is Agency funds, the P-Card cannot be used to make the purchase. See P-Card Manual.

## Food Purchased for Use Based on Organizational Mission

- **Activity**: Food Purchased for Use Based on Organizational Mission
- **Potential Funding Source(s)**: Sales and Service Revenue
- **Purchasing Method(s)**: Check Request
- **P-Card Y or N**: Y
- **Documentation Requirements**: Original receipt or invoice including details of items purchased
- **Notes**: If the funding source is Agency funds, the P-Card cannot be used to make the purchase. See P-Card Manual.

## Sanctioned Student Events

- **Activity**: Sanctioned Student Events
- **Potential Funding Source(s)**: Sales and Service Revenue, Student Activity Funds, Auxiliary Funds, UGA Restricted Funds which allow the expense
- **Purchasing Method(s)**: Check Request
- **P-Card Y or N**: Y
- **Documentation Requirements**: Original receipt or invoice including details of items purchased

## Classroom & Academic Programs

- **Activity**: Classroom & Academic Programs
- **Potential Funding Source(s)**: Sales and Service Revenue, General Funds budgeted for instruction, Continuing Education Funds, UGA Restricted Funds which allow the expense
- **Purchasing Method(s)**: Check Request
- **P-Card Y or N**: Y
- **Documentation Requirements**: Original receipt or invoice including details of items purchased

### Notes
- 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 outlined in the chart below. P-Card thresholds in this policy are shown as less than $2500; however, cardholders may work with Procurement to obtain an exception to this policy and a higher single transaction limit on their p-card which would raise the p-card threshold to less than $5000.

### Documentation Requirements

- Description of business purpose
- List of participants and relationship to UGA if food purchased at a restaurant or on a per diem basis
- Documentation to certify charges within per diem limits

### Purchasing Methods

- Check Request
- P-Card less than $2500
- Purchase Order
- Check Request
- Pet Cash
- P-Card less than $2500
- Original receipt or invoice including details of items purchased
- Original receipt or invoice including details of items purchased
- Description of business purpose
- Description of business purpose
- Description of business purpose
- Description of business purpose
- Travel Expense Statement, receipts as applicable
- Travel Expense Statement, receipts as applicable
<table>
<thead>
<tr>
<th>Activity</th>
<th>Allowable Participants</th>
<th>Potential Funding Source(s)*</th>
<th>Purchasing Method(s)</th>
<th>P-Card Y or N</th>
<th>Documentation Requirements</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Student Recruiting Events</strong></td>
<td>Students • Students &amp; Parents/Guardians • Volunteers • Employees whose participation is required</td>
<td>• General Funds • Student Activity Funds • Sales and Service Revenue • Auxiliary Funds • Agency Funds • UGA Restricted Funds which allow the expense</td>
<td>• Check Request (up to $9,999.99) • Purchase Order (over $9,999.99) • P-Card • Less than $2,500* • No agency accounts</td>
<td>Y</td>
<td>• 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.</td>
<td>If the funding source is Agency funds, the P-Card cannot be used to make the purchase. See P-Card Manual.</td>
</tr>
<tr>
<td><strong>Volunteer Events</strong></td>
<td>Students • Volunteers • Employees whose participation is required</td>
<td>• Student Activity Funds • Auxiliary Funds • Agency Funds • UGA Restricted Funds which allow the expense</td>
<td>• Check Request (up to $9,999.99) • Purchase Order (over $9,999.99)</td>
<td>N</td>
<td>• 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.</td>
<td>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 UGA Foundation funds.</td>
</tr>
<tr>
<td><strong>Safety Products</strong></td>
<td>Students • Volunteers • Employees at risk due to environmental or workplace conditions</td>
<td>• General Funds • Auxiliary Funds • Sales and Service Revenue</td>
<td>• Check Request (up to $9,999.99) • Purchase Order (over $9,999.99)</td>
<td>N</td>
<td>• 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.</td>
<td></td>
</tr>
<tr>
<td><strong>Educational or Business Meetings</strong></td>
<td>Students • Volunteers • Employees whose participation is required</td>
<td>• State Appropriated Funds • Auxiliary Funds • Sales and Service Revenue</td>
<td>• Check Request (up to $9,999.99) • Purchase Order (over $9,999.99)</td>
<td>N</td>
<td>• 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.</td>
<td>Meeting must consist of predominantly non-employees.</td>
</tr>
</tbody>
</table>

*Volunteer Events: Food for volunteers in those instances where a quid pro quo relationship exists. 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.

Safety Products: 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.

Educational or Business Meetings: Meetings to conduct UGA business involving predominantly non-employees and the meal is an integral part of the meeting. Example: Weekly meetings of an executive/professional degree program where team attends dinner with staff/faculty member to discuss leadership class, network with other team members, and cultivate study partners.
<table>
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| **Food for Conferences & Workshops** | Conference/Workshop participants | Sales and Service Revenue  - Conference and Workshop - Agency Funds - UGA Restricted Funds which allow the conference - Continuing Education Funds | Check Request (up to $9,999.99)  - P-Card  - Less than $2,500*  - No agency accounts | Y            | • 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 | Employee Group Meals expenditures will be charged to object code 72770 |
| **UGA Employee Group Meals**         | Employees  - Non-Employees whose participation is necessary | State Appropriated Funds  - UGA Restricted Funds which allow the expense  - Sales and Service Revenue  - Conference and Workshop  - Continuing Education Funds | Check Request (up to $9,999.99)  - P-Card  - Less than $2,500*  - No agency accounts | Y            | • 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 |                                                                 |
| **Contract Hospitality**             | Performers             | Sales and Service Revenue  - Agency Funds  - Student Activity Fees | Check Request (up to $9,999.99)  - P-Card  - Less than $2,500*  - No agency accounts | Y            | • 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 |                                                                 |
| **Meals Purchased for Business Related Entertainment** | Non-Employees  - Employees whose participation is required | Foundation Funds  - UGARF IDC (900 Accounts)  - Sponsoring accounts which specifically allow for business related entertainment  - Royalty Revenue or Residual Balance Accounts (950 Accounts),  - Other discretionary restricted accounts | Foundation Check Request  - Check Request (up to $9,999.99) | N            | • Original receipt or invoice including details of items purchased  
  • Reimbursement of University Related Entertainment Form: http://www.busfin.uga.edu/forms/entertainment.pdf  
  • When using 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 judgement should be exercised. Lavish or extravagant meals will not be reimbursed.

*A detailed description must be added to the comments section in WORKS if food is purchased with a P-Card, stating why food was purchased and if for students, faculty/staff, volunteers or other non-UGA employees.