GUIDELINES
UNIVERSITY AT BUFFALO
FOOD AND BEVERAGE REIMBURSEMENT GUIDELINES

PURPOSE

To outline University at Buffalo (UB) policy on the payment for food, beverage and related expenses associated with official university functions.

POLICY

The achievement of UB’s educational, research and public service missions necessitates the hosting of conferences, seminars, colloquia, ceremonial banquets, receptions, accreditation team visits, and various other higher education association, committee and task force meetings. Because these are accepted and essential activities at a university campus, the payment of food, beverage and related expenses for such events is appropriate.

It is expected that reimbursement for food and beverage purchases made from State Appropriated Operating Budget (SAOB), Endowment Income (EI), Income Fund Reimbursable (IFR) funds, and Research Foundation Indirect Cost (RF-IDC) funds be reasonable, allowable and allocable. To be reasonable, the purchase must be made in a rational and cost effective manner. To be allowable and allocable, the purchase must be related to the program purpose. As a state university, good responsible stewardship of public funds requires particular sensitivity in this area.

EI funds represent the accumulation of many years of gifts and bequests to the institution to support its educational, research, and public service missions. EI funds are made available to units across the university as part of an annual budget process. In making their gifts to UB, donors may stipulate that expenditures be made for specific or general purposes in support of the university's three missions. Food and beverage expenditures as otherwise provided in this guideline, may be made from state held endowment allocations, if such expenditures are consistent with the terms and conditions of the fund's gift instrument.

Campuses are authorized by SUNY policy to establish expenditure guidelines within the IFR programs for various types of activities (continuing education, intercollegiate athletics, etc.) operated through these programs. Therefore, considering the purpose of the program and the source of revenue, it may be appropriate to provide payment for food and beverages from IFR funds consistent with common practices at other colleges and universities.

The SAOB, deriving from tax support, tuition, and other self-generated revenue provides base, and in some cases, the only funding for many units of the university. It is, therefore, reasonable and appropriate to pay for food and beverage expenses associated with official university functions related to these activities.
Research Indirect Cost (RF-IDC) recovery funds returned to the campus represent sponsor reimbursement for the use of university facilities and administrative costs. These funds may be used where reasonable and appropriate to pay for food and beverage expenses as outlined in the policy for official university functions related to the educational, research and public service missions of the University. For RF sponsored project funds, compliance with sponsor policies and various federal regulations take precedence over university policy. In general, most sponsors do not permit reimbursement for food and beverage costs.

√ **General Campus Events**

SAOB, EI, IFR and RF-IDC funds may be used to pay for the expenses associated with the conduct of major campus events that are clearly associated with UB's educational, research or public service mission. SAOB, EI, IFR and RF-IDC funds may be used for "reasonable and moderate expenditures" (excluding alcoholic beverages) associated with hosting events, which include visitors or guests to the university. Examples of events considered appropriate include:

- Receptions for community leaders, prominent visitors or leaders of educational programs.
- Receptions related to ceremonies for the opening or dedication of new facilities.
- Receptions and recognition functions to honor distinguished members of the university community who have received special recognition in their field, for example, a Nobel laureate.
- Receptions for graduating students and their parents.

UB is composed of a large number of academic and administrative units operating in a greatly decentralized manner. Frequently, events of institutional significance are orchestrated at the decanal or other level where budgeting responsibility resides.

√ **Unit Activities**

In addition, SAOB, EI, IFR and RF-IDC funds may be used for the reimbursement of food and beverage expenses pertaining to unit activities as follows:

- **Workshops, meetings, seminars, and assemblies** -- Funds should not be expended or used to reimburse for food and beverages for members of the university staff when they are engaged in routine university business during normal business hours, unless there are other guests other than staff, and the meeting clearly is for business purposes. Reimbursement will be limited to non-alcoholic beverages and reasonable food expenditures.

- **Employee recruitment** -- When luncheon and/or dinner meetings are held for the purpose of interviewing candidates for appointment, reimbursement for meals is allowable for the candidate, the spouse of the candidate and those university employees involved in the decision making process and their spouses.
However, SAOB, EI, IFR and RF-IDC funds may **NOT** be used for food and beverage expenses for:

- Staff meetings
- Personal celebrations such as (but not limited to) retirement, birthday, or Christmas parties
- Staff morale and recognition

**PAYMENT PROCEDURE**

Complete documentation for the payment of food and beverage expenses must accompany payment requests and include the following information:

- Original itemized receipts identifying any alcoholic beverages excluded from the reimbursement request. If only a non-itemized receipt is available, attach a statement indicating the amount, if any, of alcoholic beverages included.
- The purpose and location of the event and the specific nature of the university business conducted.
- If a reimbursement, the name of the person requesting payment.
- The names of the participants and their relationship to the business conducted.
- NYS sales tax will not be reimbursed. Tax exempt certificates should be used.
- Appropriate adjustments to per diems must be made for individuals in travel status receiving meal allowances.

√ **State Funds**
Payment of food and beverage expenses can be made via either petty cash reimbursement or purchase requisition itemizing the cost of the food and beverages served. For questions regarding reimbursements submitted, please consult the *Petty Cash Reimbursement Procedures* or call 645-2660. Call State Purchasing at 645-2676 for questions regarding purchase requisition payments.

√ **RF-IDC Funds**
Payment of food and beverage expenses can be made via petty cash reimbursement request itemizing the cost of the food and beverages served. For questions regarding petty cash reimbursements submitted, please consult the *Petty Cash Reimbursement Procedures* in Section 5:1.12 of the Project Directors Handbook or call 645-2634 (Grants and Contracts Administration). Questions’ regarding the policy as it relates to sponsored funds may also be directed to the Grants & Contracts Office.

**APPROVALS**

Consistent with this policy and UB’s decentralized management structure, responsibility for approval of payment requests rests at the unit level.