

Policy and Procedures for Food Purchases

I. PURPOSE

In general, food expenses incurred by college departments or individuals employed by the College will fall under two broad categories: spending by academic programs and centers; and spending by all other units of the College. This policy defines the permitted food purchases and the procedures on how to make those purchases.

II. SCOPE

All faculty, staff, students, student employees, alumni, and trustees are subject to this policy. Any non-Goucher individuals seeking expense reimbursement from the College must also comply with this policy. Any exception to this policy must be approved by both the divisional vice president and the Controller.

III. PERMISSIBLE FOOD EXPENSES FOR ACADEMIC PROGRAMS AND CENTERS

1. Food expenses associated with program or center-based activities (including student groups within the program or center, food expenses for majors and minors during the academic year, end-of-year expenses associated with capstone presentations and graduation celebrations for seniors.)
2. Food expenses associated with distinguished guest speakers/lecturers or visiting scholars and faculty. In such cases, students should be included in any meals expensed to programs, centers or lectures and fellowship funds.
3. Centers will be allocated a budget of \$10 per major (based on the average number of majors over the prior three years) to be used for all food expenses for the academic year. Any center that exceeds its food budget (without prior approval) will have that amount deducted from the following year's budget.
4. Food expenses associated with academic searches or external reviews should be expensed to the Office of the Provost and will fall under a separate spending policy (described below). Food expenses associated with special circumstances (hosting a conference or event) will also fall under the separate spending policy described below.

IV. PERMISSIBLE FOOD EXPENSES FOR THE REMAINING UNITS OF THE COLLEGE (BOTH ACADEMIC AND STAFF)

Departments may incur reasonable and necessary expenses for bona fide business functions of the College, subject to the following requirements. Any department that exceeds its food budget (without prior approval) will have that amount deducted from the following year's budget.

1. Expenditures must not be for events considered to be primarily social in nature.
2. Expenditures must not include any alcohol if funded by grant funding.
3. Expenditures must be reasonable, usual, and customary expenses.
4. Meals have set allowances or reimbursable limits. All totals should include the full bill inclusive of drinks or alcohol, and any gratuities including a tip.
 - a. Breakfast meals should not exceed \$20 USD per person.
 - b. Lunch meals should not exceed \$25 USD per person.
 - c. Dinner meals should not exceed \$40 per person.
5. Exceptions to the meal limits may be approved by a Vice President and may be submitted on an expense report by using the expense item "Meal Amount Exception – Approval by VP."

V. EXAMPLES OF FOOD PURCHASES

A. Permitted food purchase examples:

1. Expenses incurred during interviews of an applicant for employment (generally full-time faculty or senior level staff) by official Goucher College host(s); this may include the applicant's spouse for positions of Vice President, Provost, or President.
2. Meals for visiting scholars and faculty.
3. Meals for distinguished guest speakers/lecturers.
4. Meals with business leaders outside the College for the purpose of conducting college business.
5. Meals hosted by advancement staff for donors and potential donors on or off campus.
6. Food for employee awards/appreciation programs planned by Human Resources or the Office of the Provost.
7. Food for student celebrations and awards ceremonies planned by the office of the Vice President and Dean of Students.

8. Pizza, bagels, pastries, light refreshments provided for students by student facing offices such as the Academic Center for Excellence or the Office of the Associate Provost for Undergraduate Studies.
9. Meals during unusual hours or at unusual places of work for groups performing college services.
10. Food purchases for conferences, convocations, symposia, and other special events conducted on behalf of, or substantially involving, non-Goucher College personnel.
11. Contract and Grant Accounts: if the purchase of food is in the budget, and it is a reasonable and necessary expense given the restricted purpose of the grant.
12. Other instances that are reasonable and necessary expenses to conduct bona fide business functions of the College.

B. Prohibited Food Purchases Examples

1. Personal meals among college employees (both faculty and staff).
2. Food purchased for routine meetings among college employees (e.g., faculty and staff meetings).
3. Food purchased for social functions unless approved by divisional VP.

C. Examples that Illustrate the Correct Interpretation of the Guidelines Above

1. A supervisor meets with a department employee for lunch on a monthly basis. Sometimes the meetings are for social purposes; sometimes the two employees discuss college business. These meals should not be charged to the College.
2. A department holds a day-long retreat or full-day training workshop twice a year – sometimes off-campus, sometimes on campus. Food purchases for the retreat may be charged to the College with the permission of the vice president. For shorter meetings and training sessions, including those held over the lunch-hour, food expenses should not be charged.
3. The office of the Dean of Students regularly sponsors events to celebrate and award students, including Opening Celebration, student athletes' awards ceremonies, and affinity graduation ceremonies. It is permissible to charge food for these events to the College.
4. Two employees spend four hours setting up an art exhibition after 5:00 p.m., when the Rosenberg gallery is not in use. The employees may charge dinner to the College.
5. The risk management committee meets at 5:00 p.m. to do a campus safety walk, which takes three hours. The committee may use College funds to purchase pizza before departing on the walk.
6. An advancement employee meets off campus for lunch with a prominent business leader who is a potential donor. Food expenses may be charged to the College.

7. A department on campus regularly celebrates employee birthdays with pizza lunches. This expense should not be charged to the College.

VI. PROCEDURES

Food purchases for the College should be made either with a Goucher credit card, or with a personal credit card, for which the employee will seek reimbursement. Any time the employee has been issued a Goucher credit card, that card must be used and if it is not, a reason must be provided in the expense report memo.

A. Goucher College Food Purchase Reconciliation & Reimbursement Requests

1. All food purchases should be reconciled in Workday using an expense report. This is done either as a reimbursement request or as a credit card transactions reconciliation.
2. Any meals should be reconciled using the appropriate expense items in Workday:
 - a. Meals (Breakfast) - should be used for breakfast meals and the total meal cost, inclusive of drinks and tip, should not exceed \$20 per person.
 - b. Meals (Lunch) - should be used for lunch meals and the total meal cost, inclusive of drinks and tip, should not exceed \$25 per person.
 - c. Meals (Dinner) - should be used for dinner meals and the total meal cost, inclusive of drinks and tip, should not exceed \$40 per person.
 - d. Food for On Campus Event – should be used for catering costs for events held on campus.
 - e. Food for Off Campus Event – should be used for catering costs for events held off campus.
3. Any meal cost above the allowed limits need to either:
 1. Use the “Meal Amount Exception – Approval by VP” expense item to request that the VP approve this additional expense.
 2. Charge only the allowed limit to the department and designate the balance as a personal expense to be paid by the employee or reimbursed by the employee to the College. This is done by using itemization on the expense report to split a single charge between multiple funding sources.

B. Required Documentation

- A. List of attendees to be included in the expense report, including the number of participants and affiliation with the College. Estimated attendance is acceptable for conferences, convocations, symposia, and other unique events.
- B. Explanation of the business purpose, which explains why this is a business expense.
- C. The date of the meeting or event.
- D. A legible, itemized receipt from the restaurant or vendor along with the credit card or paid receipt if requesting a reimbursement, which should be attached to the expense report.

C. Deadlines

- A. All credit card transactions should be reconciled and submitted on expense reports no later than ten days after the transaction date.
- B. Reimbursement requests should be submitted within 30 days of the purchase, or conclusion of the event or trip. Failure to submit a reimbursement request by this deadline may result in the reimbursement being denied and not paid.

VII. RESOURCES

[Workday Resources site](#) – This site includes numerous training videos and quick reference guides for a variety of different processes in Workday.

VIII. RESPONSIBLE OFFICE

Any questions or concerns about this policy should first be addressed to supervisors and then to department Vice Presidents.

For more information or if you have questions about this policy, please contact The Office of the Controller at controllersoffice@goucher.edu.

IX. HISTORY

Updated: January 2024.