

Policy for Food Purchases and Procedures for Campus-based Activities

I. PREAMBLE

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. The following policies apply to both operating and non-operating accounts.

II. 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.

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.

Food expenses associated with academic searches or external reviews will 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.

III. 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

3. Expenditures must be reasonable, usual and customary expenses (for example, \$20 per person for lunch expenses or \$30 per person for dinner expenses, based on prevailing GSA Meals and Incidentals rates for Baltimore City and Baltimore County)

Examples of food purchases that may be charged to the College are as follows:

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. Meals during unusual hours or at unusual places of work for groups performing college services
9. Food purchases for conferences, convocations, symposia, and other special events conducted on behalf of, or substantially involving, non-Goucher College personnel.
10. 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
11. Other instances that are reasonable and necessary expenses to conduct bona fide business functions of the College

Food purchases that may not be charged to the college include the following:

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 any social function (i.e. birthdays and holiday)

Here are a few 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 to set 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.

IV. PROCEDURE: DOCUMENTATION REQUIRED FOR PAYMENT

The reimbursement form for business meals must include the following:

1. Description of attendees, including the number of participants and affiliation with the College. Estimated attendance is acceptable for conferences, convocations, symposia, and other special events
2. Explanation of the business purpose
3. The date of the meeting or event
4. A legible itemized receipt from the restaurant or vendor along with the credit card or paid receipt if a reimbursement

Late reimbursement requests (submitted 31 days after the expense is incurred) will not be paid. Questions about this policy should be addressed first to the divisional vice president, and then to the [college controller](#).