



Angelo State University
Operating Policy and Procedure

OP 54.03: Purchase of Food

DATE: February 20, 2017

PURPOSE: The purpose of this Operating Policy/Procedure (OP) is to set forth guidelines for the purchase of food by Angelo State University (ASU). Some examples of activities included under this policy are student banquets, refreshments for seminars, dinners for faculty recruitment, receptions for faculty and staff, etc. For purposes of this policy, the word "food" will be construed to mean:

1. Food;
2. Beverages; and
3. Other expenses normally associated with a formal dinner (e.g., decorations, supplies, entertainment, etc.) except when specific reference is made to alcoholic beverages.

REVIEW: This OP will be reviewed in March every five years, or as needed, by the director of purchasing/operations, the accounts payable manager, and the controller with recommendations for revision forwarded through the vice president for finance and administration to the president by April 15th.

POLICY/PROCEDURE

1. Expenditures of Institutional Funds for Food

Expenditures of funds for the purchase of food under the provisions of the guidelines set forth below assist the institution in carrying out its educational function, serve to promote education in the state of Texas, and serve an important public purpose. The university may use the funds listed below for the purchase of food in accordance with the guidelines hereinafter presented.

Expenditures of funds for food must comply with one or more of the following direct purposes:

- a. The recognition or promotion of academic achievement, athletic achievement, scholarship, and/or service to Angelo State or the state;
- b. The promotion or communication of intellectual ideas and/or exchange of administrative and operational information on programs or activities of the institution among students, faculty, staff, administrators, and/or representatives of the public;
- c. The support of student events and activities that are sponsored by Angelo State;
- d. The recruitment of highly qualified students, faculty, and staff;

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- e. The promotion of the exchange of ideas with community leaders regarding the role of Angelo State in the community;
- f. The support of a program of continuing education sponsored by Angelo State; and
- g. The assistance of the Regents, accrediting agencies, officials from other universities, and/or public officials in inspecting and reviewing the facilities and programs of the university.

2. Exclusions to this Policy

The requirements of this policy exclude the following:

- a. Purchases of food for use in academic laboratories;
- b. Purchases of food or alcohol for resale;
- c. Purchases of food for consumption by animals;
- d. Meals associated with official employee/prospective employee travel reimbursed under the Angelo State University travel regulations;
- e. Allowances for food for athletes, athletic recruits, and food purchases associated with game expenses paid by the Angelo State University Athletics Departments;
- f. Student travel on educational field trips when the students pay for the travel;
- g. Purchases of food from agency funds other than foundation funds (agency funds are not assets of the university; these funds are only held in trust by the university for other entities);
- h. Reimbursement to a non-employee in the course of providing professional services to the university.

3. University Policy

- a. State-appropriated funds, including general revenue, tuition, and graduate tuition, may **not** be used to purchase food for any of the reasons covered under this policy except as in Sections 2.a, c, d, and h above.
- b. Grant and contract funds may be used to purchase food if the expenditure is necessary and allowable under the award and meets the requirements of the specific grant.
- c. Locally generated income from course fees, special instruction fees, plant expansion, loan, and endowment accounts may **not** be used to purchase food.
- d. Food, including non-alcoholic beverages, provided with conferences, workshops, and similar events are allowable under this policy.
- e. Food, including bottled water, coffee, cream, and sugar for employee consumption is not allowed.

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f. Alcoholic Beverages

(1) Alcoholic beverages may be purchased with the following funds, provided such funds are not otherwise restricted from such purpose:

- (a) Foundation funds;
- (b) Private Restricted Gift funds

(2) University funds under the control of the Athletic Department may **not** be used to purchase alcoholic beverages.

4. University Procedures

Payment for food will be processed when the required documentation is received.

5. Documentation Required

The original itemized invoices and/or receipts. With all food/entertainment expenses, there should be adequate records or sufficient evidence of:

- a. The amount;
- b. The time, place, and description of the entertainment;
- c. The business purpose and the nature of the business benefit expected to be obtained; and
- d. The business relationship of the persons entertained, including name, occupation, etc.