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MEALS AND REFRESHMENTS – APPROPRIATED AND GRANT FUNDS

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Purpose:

To establish the policy and procedures for providing meals or refreshments using appropriated or grant funds.

Additional Reference:

I.R.C. § 119 and § 162, Idaho State Board of Examiners Travel Policies and Procedures and OMB Circular A-21

Scope:

Applies to all purchases of meals and refreshments using appropriated or grant funds.

Responsible Party:

Finance and Administration, 426-1200

Definitions:

Alcoholic beverages – beer, wine or any beverage containing distilled spirits.

Meal – a catered or restaurant provided breakfast, lunch, or dinner for which employees, students, or other individuals are present for the purpose of conducting substantial and bona fide university business.

Official station – the work area or office assigned to an employee.

Refreshments – coffee and other beverages, snacks, hors d'oeuvres, pastries, cookies, crackers, chips, fruit, etc.

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POLICY

I. Policy Statement

Boise State University recognizes the importance of conducting meetings and trainings for employees and understands that due to scheduling constraints, it is not always possible to schedule these events between mealtimes. However, employees must be cognizant of budget constraints and appearances and ensure that all expenditures are necessary to meet the mission and objectives of the university.

II. Meals and Refreshments for Department Sponsored Trainings or Meetings and Grant Related Activity

## A. Refreshments

1. Refreshments may be provided to those attending department sponsored meetings/trainings or participating in grant related activities if all the following criteria are met:
  - a) Attendance is mandatory;
  - b) There is a published agenda;
  - c) The meeting/training has an intended duration of three (3) or more hours;
  - d) There are five (5) or more attendees; and
  - e) Expenditures for grant related activities comply with the terms and conditions of the grant.
  
2. Limitations
  - a) For department sponsored trainings/meetings or grant related activities held on campus, refreshments must be ordered from the University's food service provider, unless one of the following exceptions applies:
    - 1) Meals not exceeding \$50.00 are purchased for consumption during a department sponsored training/meeting or grant activity, provided that the building in which the event is held allows outside food to be brought in.
    - 2) The food service contractor declines or is unable to provide food service. These exceptions must be approved in writing by the food service provider.
  - b) Payment or reimbursement for refreshments is limited to actual cost, not to exceed the maximum allowable rate for breakfast, pursuant to Appendix A.
  - c) Payment for meals or refreshments is only authorized when provided by the University's food service provider, or a caterer, restaurant or store in the business of providing prepared food to the general public.

3. Meals may be provided to those attending department sponsored meetings/trainings or participating in grant related activities if all the following criteria are met:
- a) Attendance is mandatory;
  - b) There is a published agenda;
  - c) The location of the meeting or scheduling conflicts do not lend themselves to a meal recess;
  - d) The meeting's business is furthered by speeches, presentations or interpersonal exchange that would not normally occur on a daily basis;
  - e) There are five (5) or more attendees;
  - f) The meeting/training has an intended duration of six (6) or more hours; and
  - g) Expenditures for grant related activities comply with the terms and conditions of the grant.

#### 4. Limitations

- a) For department trainings/meetings or grant activities held on campus, meals must be ordered from selections offered by the University's food service provider, unless one of the following exceptions applies:
  - 1) Meals not exceeding \$50.00 purchased for consumption during a department sponsored training, meeting or grant related activity, provided that the building in which the event is held allows outside food to be brought in.
  - 2) Food is brought on campus by individuals for personal consumption.
  - 3) The food service contractor declines or is unable to provide food service. These exceptions must be approved in writing by the food service contractor.
- b) Payment or reimbursement for meals is limited to actual cost, not to exceed the maximum allowable rate, pursuant to Appendix A.

- c) Payment for meals or refreshments is only authorized when provided by the University's food service provider, or a caterer, restaurant or store in the business of providing prepared food to the general public.
- d) Expenditures for grant-related activities must comply with the requirements of this policy unless otherwise specified within the award.
- e) Alcoholic beverages may not be procured with appropriated or grant funds unless the terms of the grant specifically authorize the purchase of alcohol.

#### B. Staff Meetings

1. Regularly scheduled staff meetings do not qualify as department sponsored meetings or trainings unless they meet the criteria below:
  - a) Occur no more than once a quarter; and
  - b) Attendees are brought together from various locations throughout the state and do not request meal reimbursement due to travel status.

### III. Procedures

A. Meal or refreshment purchases may be paid by p-card, in accordance with the P-Card policy, direct bill, or with personal funds.

1. Complete a [Meals and Refreshments Form](#) and attach the appropriate backup documentation, including original receipts and meeting agendas.
  - a) If purchases were paid for by p-card, attach the form and documentation to your p-card reconciliation form and file as appropriate.
  - b) If the expense was incurred while on travel status, attach the form to the T590 and submit with your travel reimbursement claim.
  - c) Forms claiming personal reimbursement should be submitted to Accounts Payable for processing.
  - d) If the vendor is to be paid directly, attach the original vendor invoice to a completed [Meals and Refreshments Form](#) and submit to Accounts Payable for processing.

## **APPENDIX A: MEALS AND REFRESHMENTS – APPROPRIATED AND GRANT FUNDS**

### Maximum Per Diem Reimbursement Rates

#### **Daily Per Diem Reimbursement**

(a) In State - \$30.00 day

(b) Out-of-State Per Diem Reimbursement Rate - \$39.00 per day is the base, but higher federal rate is allowable.

#### **Partial Day Per Diem Reimbursement**

Where employees are to be absent from their official station on official business for less than twenty four (24) hours, partial day per diem reimbursement is equal to a maximum of twenty-five percent (25%) of the total per diem rate for breakfast, thirty-five percent (35%) for the total per diem rate for lunch, and fifty-five percent (55%) of the total per diem rate for dinner.

	In-State	Out-of-State
Breakfast – 25%	\$7.50	\$ 9.75 or 25% of <a href="#">Federal Rate</a>
Lunch – 35%	\$10.50	\$13.65 or 35% of <a href="#">Federal Rate</a>
Dinner – 55%	\$16.50	\$21.45 or 55% of <a href="#">Federal Rate</a>

Payment or reimbursement for a buffet meal cannot exceed the applicable meal rate associated with the type of buffet, i.e., breakfast, lunch, or dinner. Reimbursement for a brunch may be made using the lunch rate.

The maximum per-person expenditures listed above include the cost of the food and non-alcoholic beverages, labor, sales tax, delivery charges, and other service fees. If a reception before a meal includes beverages and hors d'oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating per person costs.

The costs of room rental, room setup fees, media rental, and decorations, etc., are not included in the per-person costs unless those costs cannot be separated by the vendor.