


COMPTROLLER POLICY MANUAL

	POLICY: CMP 420-02
	Section: 400 Disbursements
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	Responsible office: Comptroller
	Origination date: 01/01/2000
Subject: Food and Refreshments	Effective date: 01/01/2000
	Revision date: 02/23/2016

PURPOSE

Guidelines for payment of food and refreshments.

SOURCE

University policy

APPLICABILITY

This policy covers all expenditures made for business meals, food and related expenses.

POLICY

CMP 420-02: Food and Refreshments

Food and refreshments are a common part of campus life and off-campus business of the university. Some of our activities are enhanced by the inclusion of food, refreshments, or entertainment. However, we must exercise discretion in the use of public funds to pay for these items. The purpose of this policy is to articulate a few broad guidelines to avoid abuse or the appearance of abuse of public funds to pay for food and refreshments.

The jurisdictional vice president or provost must approve the use of local funds for functions that include the provision of food. Blanket approvals may be granted in writing by vice presidents or the provost for certain categories of functions such as recurring conferences.

It is recognized that many gray areas will exist in determining whether the use of public funds to pay for food and refreshments is appropriate. We request each of you to use good judgment in making that determination. The appearance of impropriety is as serious as an actual abuse and we must avoid both. When in doubt, the safest policy is to err on the conservative side and pay for food and refreshments with something other than public funds (public funds include funds in both state and local accounts). Each of the jurisdictional vice presidents and the provost is the approval authority in determining the appropriateness of paying for food and refreshments with public funds. The vice presidents and provost may delegate this authority to the level of associate/assistant vice president/provost, executive director/director, or deans provided that adequate controls are in place to protect against abuse. This policy does not constitute a delegation; each vice president or the provost will accomplish appropriate delegations by separate memorandum. It is the responsibility of each of us to insure that public funds are managed responsibly.

Payment Methods

The PeopleSoft Financial documents to secure approval or payment include Department Purchasing

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(DPT) or Purchase Oversight (PUR). Once entered into PeopleSoft Financials, an e-mail should be sent to Accounts Payable nau-accountspayable@nau.edu accompanied by scan of the invoice/receipts, and a [Business Food-Meal Purchase Authorization](#) and or approved memorandum. These forms also will be used to approve expenditures for NAU sponsored conference registrations that include food.

Funding Sources

There are generally four funding sources available to pay for food and refreshments: state appropriated budgets, local fund budgets, NAU Foundation accounts (if established), and personal funds. A general principle of these guidelines is that state appropriated funds may be used if the food items are directly related to the teaching, research and public service mission of the university; for example, food for use in a classroom demonstration. State appropriated funds may also be used to pay for meals when they are included with registration or conference fees; of course, when meals are included in registration or conference fees, the attendee is not entitled to reimbursement for the same meals. Another principle is that personal funds should be used for celebrations, ceremonies, receptions, meetings, or meals that include **only** university employees. Functions that include university guests, prospective faculty or staff may be paid for by local or foundation funds if your organizational unit has access to funds, which may appropriately be used for these purposes. Workshops or training sessions may include food or refreshments, which may be paid for by local funds if such funds are available to you. See matrix below of appropriate funding sources by function:

Function*	Attendees	Revenue Source			
		State	Local	Foundation	Personal
Party/Reception	Dept./College Faculty and Staff Only				X
Meetings	Faculty and Staff				X
Meals	Dept./College Faculty and Staff Only				X
Reception/Social	Dept./College Faculty and Staff, Students, Plus University Guests**, Prospective Faculty or Staff		X	X	X
Meals	Dept./College Faculty and Staff, Students, Plus University Guests**, Prospective Faculty or Staff		X	X	X
Workshop/Training Session	Dept./College Faculty and Staff Only		X	X	X

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Meetings	Dept./College Faculty and Staff Plus Non-Employed Students and University Guests**		X	X	X
Luncheon/Banquets, etc.	Included in conference registration fees***	X	X	X	X
Food	Classroom demonstration, laboratory instruction and research, and for research animals	X	X	X	X

*Does not include president’s functions.
 **University guests include consultants, outside lecturers, short-term visiting faculty, community leaders, school district representatives, Native American tribal representatives and the like.
 ***Requires approval of person designated to approve travel.
Alcohol, whether part of a meal or separate, may not be paid for with university funds from any source under any circumstances.

CROSS-REFERENCE

For more information on allowed expenditures, see [CMP 401-03](#), Prohibited Transactions.