Food purchased with university funds includes funds from taxpayers and student tuition/fees
From State Law to UW Policy

**RCW 43.03.050**

Subsistence, lodging and refreshment, and per diem allowance for officials, employees, and members of boards, commissions, or committees.

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**UW Finance
Financial Accounting / Treasury / Enterprise Services / Finance Transformation / Research & Student Accounting**

**Food Approval**

**Policy and Applicability**

*New: Review for guidance on Virtual Meetings*

University and Washington State policies allow for the purchase of meals and light refreshments for employees, students and official guests under certain criteria to include the source of funds, type of budget and purpose of the event. This guidance is provided to ensure that all food expenses charged to University budgets are allowable and appropriate for the funding source.
The Food Approval Form captures information required by law/policy.
Allowable events:

- Business Meeting
- Training
- Recognition

That’s it!
Limits to remember:

- **Meal per diem** - costs must be at/under “travel per diem” limits (currently breakfast $19, lunch $22, and dinner $38 for Seattle/Bothell), inclusive of tax, gratuity, and delivery fees

- **Recognition** - $200 limit per individual or group; formal recognition plan needed; only light refreshments can be served

- **Refreshments** - $5 per person limit
A formal recognition program is required for any recognition events.

Recognition program requirements
- Documented and approved recognition policy
- Approved by the Dean or Vice Chancellor

Employee recognition policy elements
- Definition of purpose, criteria, and budget
- Selection often executed by a committee
- Definition of award eligibility, frequency and process
University funds can’t be used for:

- Normal daily business of employees
- Regularly scheduled meetings
- Open houses
- Receptions for new employees
- Alcoholic beverages
- Food over per diem limits
- Hosting and entertaining
- Lobbying, elections, election celebrations
- Graduation events
For virtual meetings:

- Food purchases are not allowed for employees working remotely
- Discretionary funds* should not be used for items that are personal in nature, which includes food purchases for employees working at home

* Unrestricted gift funds
UW Bothell Policy Statement 3.1
Employee meetings or trainings:

- Must be **2.5 hours or more** in length for *light refreshments* to be provided
  - 2.5 hour minimum is *waived* for meetings or trainings that primarily engage participants who are *external to UW Bothell, students, or faculty/leadership search candidates*

- Light refreshments are limited to **$5 per person**

- Light refreshments for *recognition events* are limited to **$200** per individual or group receiving a formal recognition award
Employee meals allowed when:

- The meeting is **3.5 hours or more** in length and extends over a meal period
  - Breakfast begins at 7 a.m. or earlier
  - Dinner ends at 7 p.m. or later
- The 3.5 hour minimum and 7 a.m. start and 7 p.m. end times are waived for meetings or trainings that primarily engage external participants, students or faculty/leadership search candidates
UW Bothell Clarifications (cont.)

Light refreshment service for *one-hour or longer meetings*:
Allowed for...

- High-level meetings (signified by *director and above in attendance*)
- with *external participants*,
- with *approval of the Vice Chancellors/Chancellor*,
- and where *such service might be expected* in the conduct of official UW business.
Dining at restaurants:

- Must have a **documented UW business purpose** or meeting agenda detailing the benefit to the UW, and
- Must include a **participant who is external** to UW Bothell unless a vice chancellor/chancellor waives this requirement on the Food Approval Form

**Meals for spouses/partners and family members:**

- Not allowed
Things to remember

- Documentation required for auditors:
  - Signed Food Approval Form
  - List of invitees and/or attendees
  - Details of food purchased, such as an *itemized* receipt or contract
  - Note: Credit card slips are not adequate
Things to remember (cont.)

- **Consider Reputational Risk**
  - The potential for negative publicity or negative public perception to have an adverse impact on the University
  - Test: Would an auditor, reporter, taxpayer, student, parent... agree with the purchase using taxpayer/student funds?
UW Bothell Process
Prepare the Food Approval Form with required signatures (FAS can help you get started).

Note: The Director of Fiscal and Audit Services (FAS) signs as Approving Official on the bottom of the form titled “Food and Beverages for Meeting, Training Sessions and Recognition Awards Ceremonies” on behalf of the UW Bothell campus.

Email as a PDF (not DocuSign) to uwbfdapp@uw.edu for review and approval by FAS at least ten business days prior to the event. Forms submitted after the event may be the financial responsibility of the purchaser if not allowable.

Questions? Contact uwbfdapp@uw.edu for help.
After food purchase

- Reconcile purchase documentation (e.g. to Procard transaction detail report, budget, etc.)
- Keep a list of invitees/attendees and the documented recognition policy (if applicable) on file for auditors
- Ensure approved and actual food purchases align

Assume your purchase will be audited!
FAQ

What can I do with leftover food?

- **DO**: Set out food where the university community and hungry students can partake of the leftovers.
- **DO NOT**: Take the food for yourself; doing this would be considered a “personal gain” and WA State Ethics Law violation.
Examples
What would taxpayers/students think about...

- Business meeting at a winery or pub
- Lunch meeting for two employees at a local restaurant
- Staff meeting a restaurant in December
- Evening meeting for employees at a restaurant
- Refreshments to celebrate exceeding work expectations
A good (real) example

- This will be a day-long retreat
- Retreat Goals: Identify our unit priorities for the fiscal year in conversation with campus strategic partners to develop indicators around which we can focus our collective and individual work
- There will be a working lunch (see attached agenda)
- Boxed lunches and light refreshments are requested
FAS will help you navigate food rules to be compliant and reduce reputational risk

Audit: Many Problems At PPS, Oregon Department Of Education

By Rob Manning (OPB)
Portland, Ore. Jan. 9, 2019 10:45 a.m.

UPDATE (11:24 a.m. PT) — State auditors released a blistering review of Oregon's education department and its largest school district Wednesday, recommending that legislators take a hard look at how administrators spend existing money as they consider significant new educational investments sought by Gov. Kate Brown.

The audit suggested that Portland Public Schools needs to look for ways to save money, including scaling back the use of purchasing cards. Auditors noted that 13 percent of purchases on district-issued cards were for food, and that the district spent $13,000 on a group retirement party in 2017, including $1,068 for leis and other flowers shipped from Hawaii.
Resources

- Fiscal and Audit Services Website: https://www.uwb.edu/finance
- UW Food Approval Guidance: https://finance.uw.edu/food-approval
- UW Bothell Food Approvals Website: https://www.uwb.edu/finance/food-approvals
- Per diem meal limits: https://finance.uw.edu/travel/perdiem
- Receipt Policy Information: finance.uw.edu/ps/resources/receiptpolicy
- Formal recognition program guidelines: https://hr.uw.edu/talent/recognition/employee-recognition/develop-recognition-program/
Questions?

Contact uwbfapp@uw.edu

FAS will help you navigate the food approval process and policy requirements
Thank you from Fiscal and Audit Services