

Oklahoma State University
Guidelines for Food and Drink Purchases

The purpose of this memo is to provide guidance when purchasing food and drink with State funds. This requires us to be prudent managers of our institutional funds and to remember that Oklahoma State University expenses are subject to the Oklahoma Open Records Act. Any purchase may be questioned by an auditor or reporter. As such, we require that all purchases of food and drink provide written documentation to the OK Corral or P-card purchase on how the food and drink purchase complies with one of the five requirements below.

Food may only be purchased:

1. For food service or food sales areas. This includes areas such as University Dining Services, Ranchers Club, etc.
2. When specifically included in a Ledger 5 grant or contract budget and approved by a sponsoring agency.
3. When required for an instructional and/or research purpose. This would be for food used for study or presentation in a classroom or lab setting. This does **not** include refreshments.
4. When participants pay a fee **and** the brochure/advertisement specifically indicates the fee will cover the food/meal. This would include events such as conferences where a department makes the arrangements, participants pay a fee, and food is provided. The event materials must indicate that a fee is required to participate and food will be provided.
5. When all conditions of the Office of Management and Enterprise Service's Policy on Refreshments and Other Food and Drink are met.

Additional guidance on #5:

Office of Management and Enterprise Services (OMES) guidance from the Statewide Accounting Manual:

Refreshments and Other Food and Drink

Expenditure Account Code 536110 is established for payments when purchasing refreshments which agencies from time to time may require in their operations. This policy is presented based on a review by the Attorney General's Office (Ltr, dated March 29, 1995), concluding that the policy on the purchase of refreshments is consistent with that office's guidelines held in A.G. Opinion 71-129. The following expenditures for food and drink are allowed, when determined by the agency director to be within a business purpose and beneficial to the agency. Documentation of the business purpose, signed by the agency director, must accompany the voucher.

- *Light food and drink items (e.g., doughnuts, cake, coffee, tea, soft drink, etc.) and related service items to provide refreshments for meetings or similar type activities held for and in the interest of the general public, including business guests of the agency.*
- *When an agency is holding a lengthy meeting (such as monthly board meetings) and it is in the best interest of the agency to bring in a meal, the agency director may make that determination.*

Periodically, there are instances where a food purchase may not meet the above five requirements. In that case, a letter or email approval from the Vice President or Dean must be attached to the requisition to be able to purchase food and drink.

Purchases of food and drink need to be purchased through OK Corral, P-Card or reimbursed by the Foundation. Reimbursement through OSU with OSU funds is not permitted.

Food and drink should be an infrequent purchase. Even if the event is allowed, but it occurs weekly, then the department should not be purchasing food and drink for every weekly event.

Additional examples:

Allowed:

- Meetings that include non-employees (such as academically-oriented meetings with student groups or recruiting new faculty or administrators, etc.) would be permitted. This would include light refreshments; meals are not permitted.
- Lengthy meetings (5+ hours) that require employees from other buildings or campuses to attend and it would be difficult to adjourn for lunch, would be permitted. This would need to be approved by Director or above.
- An event that is advertised and open to the public. This would include light refreshments; meals are not permitted.
 - Example 1: The Veterinary School's Annual Open House. The college would advertise on social media the services they provide. People come to campus, tour the facility, and may be offered cookies and punch.
 - Example 2: The OSU Art Museum may host an art show. The department would advertise in the newspapers and across campus. People from all around could view the art and be offered a fruit tray with coffee.

Not Allowed:

- Meetings with only OSU employees associated with day-to-day internal operations of the agency (e.g. staff meetings, employee training sessions/seminars, etc.).