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Food and Beverage Reimbursement Guidelines

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These guidelines expire on March 1, 2018.

Payment from State, Research Indirect Costs (RF-IDC) and University at Buffalo (UBF) recovery funds for food, beverage and related expenses associated with official university functions is regulated by University at Buffalo (UB) guidelines.

Owner: Financial Management

Date: 1999

Guidelines

The achievement of UB's educational, research and public service missions necessitates the hosting of conferences, seminars, colloquiums, ceremonial banquets, receptions, accreditation team visits, and various other higher education association, committee and task force meetings. Because these are accepted and essential activities at a university campus, the payment of food, beverage and related expenses for such events is appropriate.

It is expected that reimbursement for food and beverage purchases made from State Operating Budget (SOB), Endowment Income (EI), Income Fund Reimbursable (IFR) and University at Buffalo Foundation (UBF) funds be reasonable, allowable and allocable. To be reasonable, the purchase must be made in a rational and cost effective manner. To be allowable and allocable, the purchase must be related to the program purpose. As a state university, good responsible stewardship of public funds requires particular sensitivity in this area.

Endowment Income

EI funds represent the accumulation of many years of gifts and bequests to the institution to support its educational, research and public service missions. EI funds are made available to units across the university as part of an annual budget process. In making their gifts to UB, donors may stipulate that expenditures be made for specific or general purposes in support of the university's three missions. Food and beverage expenditures as otherwise provided in this guideline, may be made from state held endowment allocations, if such expenditures are consistent with the terms and conditions of the fund's gift instrument.

Income Fund Reimbursable

Campuses are authorized by SUNY policy to establish expenditure guidelines within the IFR programs for various types of activities (continuing education, intercollegiate athletics, etc.) operated through these programs. Therefore, considering the purpose of the program and the source of revenue, it may be appropriate to provide payment for food and beverages from IFR funds consistent with common practices at other colleges and universities.

State

The SOB, deriving from tax support, tuition, and other self-generated revenue provides base, and in some cases, the only funding for many units of the university. It is, therefore, reasonable and appropriate to pay for food and beverage expenses associated with official university functions related to these activities.

Research Indirect Cost

Research Indirect Cost (RF-IDC) recovery funds returned to the campus represent sponsor reimbursement for the use of the university facilities and administrative (F&A) costs. These funds may be used where reasonable and appropriate to pay for food and beverage expenses as outlined in the policy for official university functions related to the educational, research and public service missions of the university. For RF sponsored project funds, compliance with sponsor policies and various federal regulations take precedence over university policy. In general, most sponsors do not permit reimbursement for food and beverage costs.

UBF

UBF funds may be derived from several sources including donor gifts, program service revenue and sponsored projects. When the source of the funds is gift, donor stipulations will guide the general or specific use of the funds. Food and beverage expenditures as otherwise provided in this guideline, may be made from donor gift funds, if such expenditures are consistent with the terms and conditions of the fund's gift instrument. When the source of the funds is program service revenue, it is reasonable and appropriate to pay for food and beverage expenses associated with these funds in support of the university's mission. When the source of the funds is a sponsored project, compliance with sponsor policies and various federal regulations take precedence over university policy. In general most sponsors do not permit reimbursement for food and beverage costs.



SOB, EI, IFR and RF- IDC funds may **NOT** be used for food and beverage expenses for:

- Staff meetings
- Personal celebrations such as retirement, birthday, holiday parties
- Staff morale and recognition

Types of University Functions

+ General Campus Events

SOB, EI, IFR and UBF funds may be used to pay for the expenses associated with the conduct of major campus events that are clearly associated with UB's educational, research or public service mission. SOB, EI, IFR and UBF funds may be used for **"reasonable and moderate expenditures"** (excluding alcoholic beverages) associated with hosting events, which include visitors or guests to the university. However, when it is determined to be appropriate, the cost of alcohol may be charged to UBF funds. Examples of events considered **appropriate include:**

- Receptions for community leaders, prominent visitors or leaders of educational programs.
- Receptions related to ceremonies for the opening or dedication of new facilities.
- Receptions and recognition functions to honor distinguished members of the university community who have received special recognition in their field, for, example, a Nobel laureate.
- Receptions for graduating students and their parents.

UB is composed of a large number of academic and administrative units operating in a greatly decentralized manner. Frequently, events of institutional significance are orchestrated at the decanal or other level where budgeting responsibility resides.

+ Unit Activities

In addition, SOB, EI, IFR and UBF funds may be used for the reimbursement of food and beverage expenses pertaining to unit activities as follows:

- Workshops, meetings, seminars, and assemblies – Funds should not be expended or used to reimburse for food and beverages for members of the university staff when they are engaged in routine university business during normal business hours, unless there are other guests other than staff, and the meeting clearly is for business purposes. Reimbursement will be limited to non-alcoholic beverages and reasonable food expenditures.
- For UBF funds only – The cost of refreshments for **infrequently** held meetings of university staff engaged in routine business during normal business hours, retirement parties and reasonable costs of holiday celebrations may be supported with UBF funds. The cost of personal celebrations such as birthdays, wedding or baby showers are not allowable. An appropriate UB business purpose must be submitted with the reimbursement request.
- Employee recruitment – When luncheon and/or dinner meetings are held for the purpose of interviewing candidates for appointment, reimbursement for meals is allowable for the candidate, the spouse of the candidate and those university employees involved in the decision making process and their spouses.

Contact an Expert

State-funded RAP reimbursements; honoraria; moving expenses



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