Controller’s Office Procedure

Procedure 20310a: Business Meals and Refreshments

All University funds, regardless of their source of origin, are considered to be public funds, and are governed by Virginia law and University guidelines. This procedure provides guidance on the appropriate use of these funds related to business meals and refreshments.

Public expenditures for food must be 1) in accordance with state policy, 2) reasonable and necessary, and 3) part of a bona fide business function of the University. Public funds may NOT be used for events considered to be primarily social in nature. Generally, snacks or refreshments are not appropriate on State funds, however exceptions may be approved. Normally food is not purchased for Virginia Tech faculty and staff. Alcohol is never an appropriate expenditure on State funds.

Business meals must be within the per diem limit set for the location in which the meal is taken. The per diem calculation includes taxes, delivery fee, and tip. Services charges, rentals, and set-up fees are not included in the calculation.

The department should gain approval by submitting a food approval form via https://foodapproval.controller.vt.edu/ prior to purchasing food on university funds. Please allow up to 5 business days for your request to be processed. The form requires details such as a description of the event, business purpose, date of the event, fund number, beginning and end time of the event, location, attendees designated as faculty, staff, or guest and an estimated cost. Accounts Payable will review the request to determine if the expenditure is appropriate on state funds and provide a determination. The same guidelines apply to local, and auxiliary funds, but do not require prior written approval. The approval, including all applicable documentation, should be included with reimbursements in Chrome River, or with the HokieMart requisitions.

The following procedure provides guidance consistent with university policies for use of public funds for food and refreshment expenditures. These guidelines provide a non-inclusive list of types of functions for which public funds may or may not be used. In all cases, departments must be very careful to document the business necessity for all food-related expenditures. Generally, it is not considered a business necessity to purchase business meals or reception refreshments at the beginning or the end of an event as employees are then free to make meal or refreshment purchases on their own.
A. In-Person Business Meals

It **MAY BE** appropriate to utilize state funds to provide in-person attendees a **Business Meal** when there is no alternative to schedule meetings outside of normal meal times when the following circumstances apply:

- Interview with applicant for employment opportunity and official university hosts (generally, no more than one or two hosts but determined by the Department Head). Please note Accounts Payable pre-approval is not required for this type of business meal. However, all applicable documentation must be included with the request for payment and the cost of the meal must be within per diem limits.
  - Applicant’s spouse for positions of Faculty, Department Heads, Directors, Deans, Vice Presidents, Vice Provosts, and President
- Meals for visiting scholars and faculty in host department (number determined by department head)
- Meeting with business leaders outside of the University for the purpose of student interaction and/or future contributions to programs
- Meetings with colleagues at other universities to discuss university research, instruction, public service, and administrative functions
- Working sessions with University student leaders (number determined by department head)
- Awards ceremonies for students
- Departmental committee meetings for special functions (not routine committee meetings)
- Student meals with Vice Presidents, Deans, or Department Heads
- Multi-department or multi-program meetings if it is the only time they can meet
- Meals provided in private homes in lieu of restaurant or catering services IF itemized receipts are provided (special event, guest speaker, etc.)
- Employee Awards program in accordance with Human Resources Awards Policy (signed HR approval form should be attached to the invoice submitted for payment)
- University-wide staff appreciation day recognition; Annual staff appreciation day recognition for Extension Offices
- Annual departmental planning event to include one meal within per diem
- When private funds are provided for the event, i.e. Continuing Education Conference where participant fees are collected

It is **NOT** appropriate to utilize State funds for **Business Meals** in the following circumstances:

- Virginia Tech staff member’s spouse during applicant interview (must use VTF funds)
- Lunches for deans or department heads
- Regularly scheduled meetings for university employees, i.e. monthly department head meetings within a college
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- Meals at which all participants are university employees of the same department or college
- Meals at which all participants report to one individual, i.e. Department Head, Dean, or Vice President
- Round table discussions
- Group planning meetings
- General discussion meals between students and faculty
- Departmental alumni receptions
- Events social in nature.

B. In-Person Refreshments

It **MAY BE** appropriate to utilize State funds to provide in-person attendees **Refreshments** in the following circumstances:

- Events which are of a university-wide nature such as orientation or graduation
- Meetings with business leaders outside of the University for the purpose of student interaction and/or future contributions to programs
- Training sessions, workshops, or meetings for employees (length of event, 2 hours or longer, necessitates food for participants)
- Refreshment breaks at conferences when the University VT program will benefit from such exposure (must be documented)
- Employee Awards Program in accordance with Human Resources Policy for Employee Awards (signed HR Approval form(s), [P153](#) and/or [P154](#), should be attached to the invoice submitted for payment)
- Meetings for departmental faculty to meet interview candidates (must use VTF funds for university spouses)
- When private funds are provided for the event, i.e. Continuing Education Conference where participant fees are collected

It is **NOT** appropriate to utilize State funds for **Refreshments** in the following circumstances:

- Training sessions, workshops, or meetings for employees (length of event does not necessitate food for participants)
- Departmental faculty meetings
- Student receptions in departments, including graduate seminars or thesis defenses
- Regularly scheduled classes or seminars
- Departmental alumni receptions
- Events which are not of a university-wide nature, i.e. departmental receptions, student group meetings
- Events social in nature
C. Virtual Meals/Refreshments

Employees and students are not restricted by location during virtual meetings and are free to make food arrangements before or after the event. Thus, meals/refreshments should not be delivered/provided to these attendees nor should they be provided gift cards or promotional codes to allow attendees to order meals/refreshments. Virtual meal/refreshments may be appropriate if participant fees generate private funds to cover the cost of the expense (e.g. Continuing Education Conference participant fees) or VTF funds may be used.