

### TIPS FOR AVOIDING NONCOMPLIANCE FOR FOOD PURCHASES

➤ Err on the side of safety—Funds that can be utilized for food purchases are Concession funds, Gift In Kind funds (Aramark food credits), and Foundation funds. Activity and Service Fees (A&S) may be used to purchase food for student events and other events if allocated by Student Government in that manner.

Each type of funding source has its own rules, but in general “Accountable Officers are expected to exercise good judgment in approving expenditures... The following that should be considered when reviewing expenditures for approval: the reason, appropriateness, sensitivity to the values of the University, the effect that certain types of expenditures may have upon the public image of the University, the overall purpose to be served, and consideration of the types and amount of funds available to various units within the University. Each requisition or request for reimbursement must clearly state a justification for the expenditure.”

State funds cannot be utilized for “refreshments such as coffee and doughnuts.” Further, “the purchase and payment of alcohol cannot be made from State funds.” for further information related to the use of State funds, click on the link Prohibited Use of State Funds.

In order to document the use of the funds, a detailed receipt of the food purchase should be obtained (this helps show that the food purchase was not excessive and/or did not include alcohol) and that the names of the attendees are written on the receipt along with the business purpose of the meeting.

The foundation has established dollar limits as guidelines for the appropriate amount to be sent for different types of functions (\$20 per attendee when only USF staff are present and \$50 per attendee when guests (potential donors are present as well). While the University does not state such specific guidelines, it is usually a good idea to stay within the guidelines established by the Foundation even when using Concession or In Kind funds. These limits are general guidelines and exceptions can be made if appropriate approvals are obtained.

Please note that not all funding sources are available to every department.

Consult your SASSC Purchasing representative *before* incurring any expenses.

- A&S Business Office, Matthew Swanson, 813-974-2929
- SASSC Business Office, Jennifer Humphreys, 813-974-4692

Click on the following links to determine the rules and processes for requesting and utilizing each of the following funding sources for Food.

Concession Funds

Aramark In-Kind Funds

Foundation Accounts

Activity and Service Fee Accounts