

The University of Mississippi

Food Purchases

Summary/Purpose: Define allowable food (meal and refreshment) purchases charged to University funds.

University funds cannot be used to purchase food items except under certain circumstances and with proper justification and required documentation.

- **Allowable Food Purchases:** As noted in the [Allowable Entertainment Expenditures Policy, PUR.AP.100.003](#), university funds can be used to purchase food for the following:
 - Official university functions
 - Official student functions
 - Official university guests, prospective employees, and others
 - Retirement receptions
 - Conferences, workshops, meetings, and seminars

Please review the [Allowable Entertainment Expenditures Policy](#) for additional specific requirements.

In addition, University employees may be reimbursed for the cost of group meals while carrying out their employment duties. A **group meal** is defined as a meal for one or more University employees and one or more individuals who are not employees of the University. This includes group meals for individuals in travel status, as well as those meals of an official nature in Oxford.

- **Prohibited Food Purchases:**
 - Alcoholic beverages, set-ups, bartender and/or corkage fees
 - Coffee, cream, sugar, and related items when intended predominantly for consumption/use by university employees, unless covered by the Allowable Entertainment Expenditures Policy
 - Food or refreshments for staff meetings or breaks
 - Departmental social functions in celebration of an event or a holiday, or to promote fellowship among constituents, such as introduction of new staff and Christmas parties
 - Fruit baskets or other related items for individuals
 - Entertainment of university employees except as allowed by the Allowable Entertainment Expenditures Policy

See the [Inappropriate Use of Funds – Spending Policy, PUR.AP.100.001](#) and the [Unallowable Entertainment Expenditures, PUR.AP.100.004](#).

- **Proper Justification and Required Documentation must be submitted with procurement card document, request for payment, purchase requisition or purchase order:**
 - List of names of the individuals in attendance including a statement regarding the non-university individual(s) and a clear explanation of the purpose for the expenditure and how it relates to the mission of the University
 - Original itemized receipt or invoice for the cost of the meals
 - Ole Miss Catering (Aramark) Purchases: If charged to a university account, the purchase must qualify as an allowable food purchase as described above. Required documentation noted above should be attached to the departmental copy of the invoice and maintained on file in the department for 7 years.
 - If the average cost per person exceeds \$35.00, excluding tip, the reimbursement must be approved by the appropriate vice chancellor or provost.
 - Any other specific requirements noted in the [Allowable Entertainment Expenditures Policy](#)
 - The appropriate general ledger code is 56440, Food for Persons.
- **Other Information:**
 - Tips: The tip shall not exceed 20% of the pre-tax amount unless mandated by the restaurant.
 - Procurement Card: The procurement card shall not be used for travel and travel-related expenses, but can be used for allowable food purchases.
 - Travel Status: Please see the Meals – [Travel Policy, PUR.TR.111.006](#) for additional information regarding group meals on travel status.

This policy is not exclusive but is meant to suggest the types of expenditures that may or may not be prohibited. To prevent potential reimbursement problems, the department may consult with Procurement Services before making an expenditure not addressed in this policy to determine if the expenditure is within the University's fiscal policies.