



PRAIRIE VIEW A&M UNIVERSITY

A Member of the Texas A&M University System

PVAMU FOOD PURCHASE GUIDELINES

The use of state funds (account numbers beginning with “1”) for the purchase of food is very limited. State funds cannot be used for the purchase of food, coffee or related items for consumption by employees or departmental visitors. State funds can, however, be used to pay for food purchases related to research or teaching in a class or lab setting. The purpose must be clearly documented. Food purchases directly related to conferences, seminars, research or teaching, should be coded as Food Purchases (expense object code 4050).

- Expenses for food and/or refreshments from institutional funds are authorized to the extent such expenses enable the state agency to carry out their educational function, serve to promote education in the State of Texas, and provide an important public service. All food purchases must follow A&M System Regulation 21.01.12 at <http://policies.tamus.edu/21-01-12.pdf>.
- Food purchases for business meals should be coded using expense code 6340. Allowable food purchases other than for business meals should be coded 6339.
- Pro-card expense reports or payment requests for reimbursement of business lunches or entertainment must contain sufficient documentation to satisfy the Internal Revenue Service’s “five W’s”: who, what, where, when and why.
- **If the expense report is submitted without sufficient documentation to satisfy the “five W’s”, then amounts paid are taxable and may be included in taxable compensation on the employee’s (cardholder’s) W-2.**
- Expenses for food and/or refreshments must comply with one or more of the following direct purposes:
 - The recognition or promotion of academic achievement, athletic achievement, scholarship and/or service to an A&M System member or the State;
 - The support of educational classroom labs including early childcare, nutrition and food service labs;
 - The promotion of the communication of intellectual ideas among students, faculty, staff, administrators and/or representatives of the public;
 - The support of student events and activities that are sponsored by an A&M System member; The recruitment of students, faculty, and staff;
 - The promotion of the exchange of ideas with community leaders regarding the role of an A&M System member in the community;
 - The assistance of the Regents, accrediting agencies, officials from other universities and/or public officials in inspecting and reviewing the facilities and programs of an A&M System member;
 - The support of a program of continuing education sponsored by an A&M System member; or
 - The conduct of staff conferences and receptions or other events designed to recognize and honor employees.

- The following categories of funds may be used to purchase food and/or refreshments for the purposes listed above:
 - Balances in accounts funded from student service fees, bookstore allocations, and concessions may be used to purchase food and/or refreshments to the extent to which such funds have been budgeted.
 - Donated unrestricted funds and funds received as registration fees for continuing education conferences and short courses may be used to purchase food and/or refreshments where provisions have been included in the registration fee.
 - Funds raised and/or earned by student organizations may be used to purchase food and/or refreshments.
 - Other locally generated income not restricted to administrative, education and general, research, plant expansion, loan, endowment, and/or scholarship programs may be used to purchase food and/or refreshments.