

Purchasing Guide: Food and Light Refreshments

The purchase of food and light refreshments is subject to University of Washington, state, and (*where applicable*) federal guidelines. Below is a summary of requirements for purchases charged to a variety of funding sources. Prior to making a purchase, please check with your Administrator or budget contact to ensure food and light refreshments are allowable on the budget you intend to charge.

DIRECT PURCHASE INSTRUCTIONS (*for charges billed directly to a budget via ProCard, Purchase Path or UW direct billing*)

Required Documentation for Food Purchases

1. **Approval:** If the purchaser has not been granted purchasing authority on the budget incurring charges, include an approval from the PI or an authorized delegate (email approval is acceptable)
2. **Business Purpose and Event Details:**
 - a. Describe how the purchase is related to university business (e.g. event, conference, meeting, etc.).
 - b. Provide a detailed description including event name, date, and location.
 - c. Indicate if items purchased are for breakfast, lunch or dinner (or multiple meals if applicable).
3. **Attendee List:** Include a list of attendee names. This can be a sign in sheet, email, or other method of documentation.
4. **Itemized receipt:** An itemized receipt including vendor name, itemized costs and proof of payment is required. If an itemized receipt was lost or not provided by the vendor, an effort should be made to obtain a reprint. If a reprint is not available, include a [perjury statement](#) with your documentation.
5. **Food Form (*if applicable*):** A [food form](#) is required when a budget is not pre-approved for food. Budgets that typically require a food form are state, university, self-sustaining and clinical funds. Most gift budgets are pre-approved for food and do not require a food form. Grant and contract budgets also do not require a food form; however, are subject to the additional requirements noted in the grant and contract sections of this guide. If your group has an Administrator, they can sign off as the food form approver. Groups without an Administrator should seek approval from the Department by contacting Nadia Khan nadiak@uw.edu.

Limit Food Costs to UW Travel Per Diem Rates

Food costs for conferences, events and meetings must be within the UW travel per diem limit for the city where the expense was incurred. *The per diem rate is inclusive of all taxes, service fees and gratuity.* Reimbursement is generally not permitted for food costs above per diem, unless:

1. A project sponsor or donor has provided approval for food expense to exceed per diem. Written approval should be provided by the sponsor or donor. A discretionary sub-budget must be opened in conjunction with the parent grant or gift budget.
2. Your event participants are primarily external (non-UW employees) and the budget paying for food is funded by external participant fees.

3. A pre-approval is provided by the Chair’s Office for use of the department discretionary fund. To obtain Chair’s office pre-approval, contact Nadia Khan nadiak@uw.edu.

Click [here](#) for directions on locating domestic and international per diem rates. Below are per diem rates for select Washington locations:

City	Total Per Diem*	Breakfast	Lunch	Dinner
Seattle	74	19	22	33
Olympia, Tumwater, Ocean Shores	69	17	21	31
Tacoma, Spokane, Vancouver, Everett, Lynnwood	64	16	19	29
Richland, Pasco	59	15	18	26
Standard Rate - applies to all locations without specified rates	51	13	15	23

**rates are subject to change*

Alcohol Purchases

Alcohol is typically unallowable unless the cost was pre-approved by a sponsor/donor or by the Chair’s office for use of the department discretionary fund.

Grant and Contract Requirements

There is a very high burden of proof to show that paying for food/meals and beverages with sponsored funds is necessary to meet the goals and objectives of the award. Departments must make a compelling case that the unique circumstances they have identified justify the purchase of food as reasonable and necessary.

All food expenditures must be in compliance with the four [Cost Principles](#): Reasonable, Allocable, Consistently Treated, and Allowable.

Documentation for Food Purchased on a Grant or Contract

Even if food is already approved by the sponsor, fully documented justification for the purchase of the food should be included. As food is a high risk purchase; food transactions are likely to be reviewed in an audit. Full documentation includes the following (*in addition to the requirements noted at the beginning of the guide*):

1. Copy of the sponsor’s approval (either in the proposal budget or post-award written approval).
2. The reason why food was being provided; explain how the purchase of food was necessary to obtain the objectives of the award (*benefit statement*)

TIP: Refer to the sponsor’s approval to develop a benefit statement. The purchase of food must align with the terms noted in the sponsor’s approval; otherwise food cannot be charged to the budget. Your post-award contact can provide a copy of the sponsor



approval. For assistance developing a benefit statement, contact either Alison Laing alaing2@uw.edu or Diane Powers powersd@uw.edu.

3. The cost per person (the total cost of the food, including taxes and applicable service charges, and the number of people to whom the food was served)
4. Proof that the cost per person is within the per diem allocation for the meal in question. Meal amounts above the per diem limit are not an allowable expenses (unless pre-approved by sponsor and funds have been allocated to a discretionary sub-budget). The per diem amount for each meal is based on location.

REIMBURSEMENT INSTRUCTIONS *(for food purchased with personal funds)*

1. Follow all of the direct purchase guidelines and obtain PI (or authorized delegate) approval even if the person requesting reimbursement has been delegated purchasing or approval authority on the budget incurring charges.
2. Submit approval, itemized receipts and all applicable information to your internal reimbursement processor or the department [General Reimbursement Form](#).

HELPFUL LINKS

Food Requirements: <http://f2.washington.edu/fm/food-approval>

Food Purchased on Grants and Contracts: <https://f2.washington.edu/fm/pafc/food>

Food Form: <http://f2.washington.edu/fm/ps/sites/default/files/food.pdf>

General Reimbursement Form:

<https://sharepoint.washington.edu/uwsomdept/finance/Pages/GeneralReimbursementForm.aspx>

Perjury Statement:

<https://sharepoint.washington.edu/uwpsychiatry/WhoWeAre/Pages/Wiki.aspx#Perjury>

Calculating Per Diem:

<https://sharepoint.washington.edu/uwpsychiatry/WhoWeAre/Pages/Wiki.aspx#CalcPerDiem>