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Next Review	3 years after approval
Owner	Tom Scrivener: Chief Procurement Officer
Area	Finance
References	NDCC, NDUS Procedure, SBHE Policy + 1 more

Meals

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POLICY STATEMENT

University of North Dakota (UND/University) may pay for business meals and events only when there is an allowable and documented business purpose, the expenses are reasonable, and they do not personally benefit University employees.

The following are not governed by this policy:

- Payment or reimbursement of meals for employees or non-employees ("travelers") while on university-sponsored travel in accordance with UND's Travel policy (see Related Information).
- Meals and snacks provided to student-athletes at any time in conjunction with their athletic participation in accordance with NCAA Policy 16.5.2.3 (see Related Information).
- Meals and snacks for students when funded solely by the mandatory student fee administered by UND Student Government (see SBHE Policy 805.3(1)(a), Student Fee), the mandatory Activity and Special Programs Fee administered by the Association of Residence Halls under the Residence Hall Room and Meal Plan License Agreement (see SBHE Policy 805.6, Room and Board Charges), or by recognized student organizations (see NDUS Procedure 803.1(10)(k), Anti-Gift Clause Compliance, in Related Information).

REASON FOR POLICY

As a public institution, the University must demonstrate the prudent use of funds entrusted to it by its various constituencies. The general public, legislators, students, donors, and granted organizations and individuals must be assured that funds are wisely spent and do not personally benefit University officials and employees. UND must adhere to North Dakota Century Code, North Dakota State Board of Higher

Education (SBHE) policy 806.1 and North Dakota University System procedure 806.1 as they relate to the payment, reimbursement, or provision of meals and refreshments/snacks.

SCOPE OF POLICY

This policy applies to:

- Administration
- Faculty
- Staff
- Other: Non-Employees and Visitors

CONTACTS

Specific questions should be directed to the following:

Subject	Contact	Phone	Website / Email
Policy Clarification	Procurement & Payment Services	701.777.2771	Procurement & Payment Services Website UND.pps@UND.edu
University Catering	Dining Services	701.777.2256	University Catering Website catering@UND.edu
Grants & Contracts Allowability	Grants & Contracts Accounting	701.777.4151	Grants & Contracts Accounting Website UND.grantcontracts@UND.edu
PeopleSoft Travel & Expense	Procurement & Payment Services	701.777.2771	Procurement & Payment Services Website UND.pps@UND.edu
UND Marketplace/ Jaggaer	Procurement & Payment Services	701.777.2771	Procurement & Payment Services Website UND.pps@UND.edu

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DEFINITIONS

University Catering Agreement	A request/agreement made between an employee/department and Dining Services for catering services including details such as: type of function, location, date, meal served, number of attendees, contact information, and billing information.
General Services Administration (GSA)	Oversees the business of the U.S. federal government. Its policies covering travel, property and management practices promote efficient government operations.
North Dakota Century Code (NDCC)	Codification of all general and permanent law enacted since statehood.
North Dakota University System (NDUS)	North Dakota's unified system of higher education governed by the State Board of Higher Education.

Non-Employee	A guest (including prospective students and their families), visiting lecturer, speaker, or prospective employees. These individuals are not employed by UND. Students enrolled at UND, regardless of university employment, whose primary purpose is to be enrolled as a student, are considered non-employees for the purpose of this policy.
Off-Campus	For the purpose of this policy, off-campus includes Ralph Engelstad Arena, Gorecki Alumni Center, North Dakota Museum of Art, and Memorial Village.
Public Funds	Money, funds, and/or accounts, regardless of the source from which the money, funds, and accounts are derived, that are owned, held, or administered by the state or any of its boards, commissions, institutions, departments, divisions, agencies, bureaus, laboratories, or other similar instrumentalities, or any county, city, school district, political subdivision, or other public body.
Reasonable	For the purposes of this policy, reasonable means the price paid or reimbursed per person for a business meal must be within 125 percent of the allowable GSA rate for the location of the event at the time of day of the meal (i.e., breakfast, lunch, dinner).
State Board of Higher Education (SBHE)	The policy setting and advocacy body for the North Dakota University System and the governing body for the North Dakota's publicly supported colleges and universities.
Supporting Documentation	Records that substantiate the business purpose, e.g. an agenda including attendees, date, location, or meeting notes. The following information should be included in the supporting documentation: 1. Function number from the Meal Table (see Related Information); 2. Nature of event and purpose, supported by an agenda or similar documentation of the business purpose; 3. Location of function (city and state); 4. Date of function; 5. Meal serviced (breakfast, lunch, dinner, break); 6. Number of actual or guaranteed attendees; 7. List of those attending (specify those that are UND employees and those that are not) - estimates may be acceptable for planning purposes; 8. Original itemized original receipt/invoice showing what was charged, and a receipt showing proof of payment (if not shown on the itemized receipt); and 9. Written statement providing justification for higher prices on any meals costing over 125 percent of the GSA per diem rate per person.

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University Sponsored Events	Events that meet any of the following criteria are considered university sponsored: • Paid for in full or in part by the University; • Paid directly or indirectly by the University; or • Organized by the University with participants or external sponsors paying.

PRINCIPLES

UND may directly pay or reimburse the reasonable actual cost of employee meals for meals occurring during a meeting or event that the employee attends at the request of and on behalf of UND and when the employee is required to attend as part of the employee's duties.

UND may directly pay the meal and/or refreshment costs for a business event only if the event meets one of the following criteria:

- The expense was necessary to conduct business (e.g., having attendees leave the meeting room would have an adverse effect on the continuity of the meeting);
- A mealtime speaker is scheduled;
- Business is conducted during the meal; or
- Facilities were not available near the meeting location for the attendees to obtain meals/ refreshments at their own cost.

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Note: Supervisors may not deliberately schedule routine meetings over meal breaks to circumvent this policy. Supervisors may not mandate that employees work through their required meal breaks to circumvent this policy.

Any meal that is more than 125 percent of the GSA rate per person (whether reimbursed or provided as a group meal) requires written supporting documentation explaining why the expense is reasonable and justified. University sponsored events where the cost of meals or refreshments are covered fully by registration or attendance fees paid by attendees or external sponsors of the event (subject to any limitations by the sponsor) are not subject to this restriction.

For the avoidance of any doubt, examples of meals or events for which public funds cannot be expended include, but are not limited to:

- Regular staff meetings and activities, such as weekly seminars or lectures with non-required attendance;
- Holiday celebrations and events;
- Social events, end-of-year parties, lawn BBQs, study-break socials
- Departmental anniversary, birthday, or similar events; and
    - Note: it is permissible to purchase a cake or similarly priced treats and non-alcoholic beverages for a retirement celebration.
- Alcoholic beverages and products intended as substitutes for alcoholic beverages, including

non-alcoholic beers, wines, and spirits..

Tax Implications

The cost of a meal that does not involve overnight travel is not taxable to the employee **only** if the meal is part of a meeting or other event scheduled for the primary purpose of conducting business and the event is not a regular occurrence. Similarly, the cost of a meal included as part of the fee for a conference, seminar, or other similar event is not taxable to the employee, regardless of whether the employee is on an overnight trip or in travel status (see NDUS Procedure 806.1 in Related Information).

PROCEDURES

Meal Table

The Meal Table (see Related Information) provides guidance for evaluating specific meal purchases.

Use of the Purchasing Card

Purchasing cards (P-Cards) are not enabled for food purchases unless an approved waiver has been obtained through a request submitted via UND Marketplace (see Forms). Waivers are generally granted only for specific, one-time circumstances and do not provide ongoing authorization for future food purchases. Waivers should be requested at least 72 hours in advance of the requested meal or event. Departments must confirm their event meets the criteria for the applicable Meal Table function before submitting a P-Card waiver request. Supporting documentation must also be included:

- Waiver requests should include business purpose justification, an agenda, attendee/guest list, name/date of speaker engagement
- Purchasing Card statements must include the approved waiver number, itemized receipts

University Sponsored Events and Group Meals

Group meals may be hosted by the University at either an on-campus or off-campus location. The hosting department is responsible for ensuring the function is allowable.

On-campus

In accordance with UND's Campus Catering policy (see Related Information), University Catering is the designated campus department responsible for the provision of food and beverage services for the University. University Catering supports University functions and organizations requiring such services with a focus on the health and safety of the University's students, faculty, staff, and guests. When events on UND's main campus are planned that include food, and the total cost exceeds $500, responsible parties must contact University Catering to make food service arrangements (see Contacts and Forms). Only when University Catering is unable to provide such services, University Catering will provide the responsible party with a waiver allowing them to obtain services from an off-campus food vendor with whom Procurement & Payment Services has a current contract. A contract must be in place before a vendor is allowed to cater a University sponsored event.

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After the function, Dining Services will initiate a journal entry to charge the departmental fund indicated on the campus catering agreement.

UND has entered into an exclusive beverage vending agreement with Coca-Cola pursuant to a competitive request for proposal process. Under this agreement, Coca-Cola has the exclusive right to sell, distribute, sample, dispense, and otherwise provide beverages from its portfolio on campus. As a result, University departments, employees, student organizations, third-party vendors, and event organizers are expected to use Coca-Cola products for on-campus events, activities, and operations unless specifically exempted. Contact Dining Services for additional information (see Contacts).

For additional information on booking a UND-catered event, visit Dining Services' website (see Contacts).

Off-campus or On-campus *and* Less than $500

University sponsored meetings and events catered off-campus do not require prior approval from Campus Catering, nor do events catered under a $500 threshold.

Payment to a Third-party Caterer/Food Delivery Service

Allowable mechanisms for payment to a third-party caterer/food delivery service include:

- Use of the P-Card with a pre-approved food waiver obtained through UND Marketplace (supporting documentation must be included with the monthly purchasing card statement of account submission);
- Submission of a payment request in UND Marketplace with supporting documentation; or
- Payment by an individual and subsequent submission of an expense reimbursement request with supporting documentation.

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Amounts Allowed

For group meals, calculations based on the U.S. General Services Administration (GSA) meal per diem rates will be used to determine reasonableness of cost of meals when payment or reimbursement of actual cost is permitted and per diem reimbursement is not claimed (see Related Information). A meal for which the cost does not exceed 125 percent of the GSA rate is considered reasonable. Payment or reimbursement for cost of a meal that exceeds 125 percent of GSA rates is permitted only with written supporting documentation explaining why the expense was reasonable and justified. Employees are not required to document individual employee orders and calculations may be based on an average cost for all participants.

It is understood that, despite the best efforts of those planning university sponsored events, on occasion the number of meals ordered may not align with the final number of attendees. If these circumstances occur, departments should document the original planned number of invitees/attendees to the best of their ability when submitting their payment or reimbursement documentation.

If an NDUS entity pays the actual cost of a meal at any university sponsored event, the employee cannot also claim reimbursement or per diem for that meal.

Refreshments Provided as Part of a Promotional or Outreach Event

UND may, on occasion, provide snacks/refreshments to draw non-employees (including prospective students and their families) to an event with a defined academic or business purpose: e.g. an info session, seminar, open house, or orientation. These promotional or outreach events are typically 'one-off' and have a defined business purpose.

To avoid potential breaches of the constitutional restrictions on gifting, and to avoid any potential tax reporting requirements, the refreshments or snacks must be infrequently provided and be of a de minimis amount per person.

Supporting documentation submitted for payment or reimbursement of expenses for a promotional or outreach event must include:

1. Nature of event and purpose, supported by a flyer, invite, or similar documentation of the business purpose;
2. Location;
3. Date and approximate time;
4. Refreshments or Meal served (i.e., breakfast, lunch, dinner);
5. Itemized receipt or invoice indicating the number of meals provided; and
6. Function number from UND Meal Table (see Related Information).

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Refreshments or Meals Included as Part of a UND-Hosted Conference Fee

If meals or refreshments are paid by revenue from an external individual or organization (e.g., conference fees charged to attendees) the GSA rate schedule does not apply.

See Related Information: UND's Business Charges policy (Category C.)

Dining Services Meal Passes for Business Use

UND departments may purchase meal plans and passes for use in university dining centers when the meal is allowable in accordance with all other applicable sections of this policy. The meal plan/pass must have a documented business purpose, withstand the test of public scrutiny, and not personally benefit University employees. Departments are required to document and track the business purpose of each meal pass.

RESPONSIBILITIES

Central Finance	• Process journal entries for functions catered by Dining Services

Grants and Contracts	• Assist principal investigators and departments in determining the allowability of charging meal expenses to grants and contracts
Procurement & Payment Services	• Audit the expense report for compliance with applicable policies and procedures • Process payment for functions not catered by Dining Services • Enter the transaction into the UND general ledger
UND Departments	• Complete the employee expense reimbursement report • For non-employee/student – complete the payment request form through Jaggaer • Business purpose justifies reimbursement or direct payment • Complete campus catering agreement at the time an on-campus function is booked • Attach supporting documentation – including function number from UND Meal Table • Approve the reimbursement or payment by certifying the reimbursement is valid and in compliance with all policies and procedures

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RELATED INFORMATION

- GSA Per Diem Rates
- NCAA 16.5.2.3 - Meals and Snacks
- ND Administrative Code 46-02-07-02 - North Dakota Minimum Wage and Work Conditions Order: Standards That Apply (meal period)
- NDCC 44-08-04 – Expense account - Amount allowed - Verification
- NDUS Procedure 803.1 - Purchasing
- NDUS Procedure 806.1 – Payment or Reimbursement of Meals and Other Travel or Institutional Expenses
- SBHE Policy 805.3 - Fees
- SBHE Policy 806.1 – Payment or Reimbursement of Meals and Other Travel or Institutional Expenses
- UND Campus Catering/Dining Services
- UND Meal Table
- UND Policy – Business Charges
- UND Policy - Campus Catering
- UND Policy – Cash Advance
- UND Policy - Travel

- UND Travel Planning (travel pre-approval requirements)

FORMS

- Campus Catering Order Form
- Meal Reimbursement
- P-Card Meal Waiver Form (P-Card Change Request in UND Marketplace/Jaggaer)

APPENDICES

There are no appendices associated with this policy.

Attachments

Meal Table

Approval Signatures

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Step Description	Approver	Date
Campus Comment	Jennifer Rogers: Director of University Policy	Pending
Executive Council (1st Reading)	Jennifer Rogers: Director of University Policy	11/2026
Policy Advisory Group	Jennifer Rogers: Director of University Policy	11/2026
Policy Office	Jennifer Rogers: Director of University Policy	09/2026
Policy Owner	Tom Scrivener: Chief Procurement Officer	09/2026

References

NDCC, NDUS Procedure, SBHE Policy, UND Policy