

MEMORANDUM

TO: All Units

FROM: Randall V. Wiegand, Vice President, Administration and Finance 

DATE: June 16, 2021

RE: USE OF UOG FUNDS FOR FOOD PURCHASES

It has come to my attention that the University needs some clear guidance on the use of University of Guam funds for food and food related purchases. There is not much guidance from the government on these issues. There is an opinion from the Attorney General's office (AG Opinion 95-1340) regarding the use of public monies for food and other purchases. I will use that opinion as a basis for guidance for the Business Office.

The opinion emphasizes that UOG funds are public funds and must have a public benefit. "A public official...must consider whether the primary benefit of the expenditure...serves public necessity, convenience and welfare."

In applying the opinion to the University, it is probably proper to use the words "student benefit" in place of "public benefit." Thus, the general rule for this type of expenditure should be that if the primary benefit of the expenditure is to students, then the expense is allowable. If the primary benefit is employees, then the expenditure is not allowable.

The opinion further indicates that public expenditure of funds for food must be for official purposes. The opinion states that nominal sums spent for refreshments at certain events are allowable. Thus, in applying this to the University, it appears that allowable expenditures include official ceremonies and meetings of the University. Expenditures that are not allowable include meetings in which only UOG employees are present or where the link to the University mission is not direct.

Based on this, I believe the Business Office should be guided when determining whether food purchases at the University are allowable. Table 1 illustrates Allowable and Unallowable food purchases.

Table 1. Allowable and Unallowable Food expenses.

Item Description	Allowable	Unallowable
Refreshments for Board of Regents meetings ¹ .	X	
Refreshments at a UOG sponsored training event or other official events such as Faculty Senate meetings with the SVPP, pinning and hooding ceremonies, etc.	X	
Food ingredients for food demonstration/instruction.	X	
Refreshments at strategic planning sessions ² .	X	
Coffee supplies where coffee is regularly made available to students or University visitors.	X	
Purchases made against the President’s Development Fund or Student Activity Fee.	X	
Meals purchased by a Dean or Director or above for the purpose of soliciting donations, business development, or advancement of University initiatives.	X	
Meals with distinguished lecturers or commencement speakers, etc.	X	
Refreshments at a full day (greater than 4 hours) training event are allowable (i.e. trainings provided by consultants).	X	
Refreshments at a groundbreaking, site dedication or ribbon cutting ceremony.	X	
Refreshments at a Triton Awards celebration.	X	
Bottled water.	X	
Refreshments to honor an employee at retirement.		X
Meals where only UOG employees are present. Common examples include birthdays, appreciation gatherings, work or social meetings, etc.		X
Meals or refreshments for frequent or routine meetings, including staff or unit meetings.		X
Coffee supplies in a breakroom to be used primarily by employees.		X
Refreshments at virtual meetings.		X
Alcoholic Beverages.		X
Food expenses for employees or volunteers to events or training where UOG is not the main sponsor.		X

¹ Agenda and list of attendees must be provided

² For a meal to be considered integral to the meeting, it should be included as part of a meeting to discuss University business that takes place over a period of four hours or more during a reasonably accepted meal period (i.e. breakfast, lunch or dinner) with an agenda that requires a working meal, and not simply offered as a matter of convenience. Must be an official strategic planning meeting including the President, SVPP, or VPAF.

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OFFICE OF THE VICE PRESIDENT
Administration and Finance

These guidelines apply to all expenditures except for expenditures where food purchase are reimbursable by contracts or grants or auxiliary activities (e.g. Residence hall meal plan, athletic fundraisers, GLE activities). No expenditures for these purchases may be made using Fund 10. No open purchase orders for food purchases, except for food ingredients for food demonstration or instruction purposes.

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