

SECTION: 4.0 Administrative

SUBJECT: Employee Meals and Refreshments

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**Background:** This policy ensures that institutional funds utilized to provide meals and refreshments for employees are expended judiciously and in a manner compatible with the College's use of state funds. It conforms to Idaho Code 67-2008, I.R.C. §119. OMNI Circular and the August 7, 2017 memo from the Division of Financial Management entitled "Employee Longevity Certificates and Employee Recognition Awards."

**Point of Contact:** Controller's Office

**Other LCSC offices directly involved with implementation of this policy, or significantly affected by the policy:** Vice President for Finance and Administration

**Date of approval by LCSC authority:** March 13, 2009

**Date of State Board Approval:** N/A

**Date of Most Recent Review:** March 15, 2019

**Summary of Major Changes Included in Revision of Policy:** Updated to reflect current per diem rates, memo from the Division of Financial Management and Board Policy V.U.

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**Policy:**

Lewis-Clark State College recognizes the importance of conducting meetings and training sessions for employees and understands that, due to scheduling constraints, it is not always possible to schedule these events outside of normal mealtimes. However, in all cases, there must be a clear, documented business purpose for the event that indicates the benefit to the College. Employees must be vigilant when spending state funds on meals and refreshments to ensure that all purchases align with governing authority and support the prescribed objectives of the College. This policy is not intended to address every situation that may arise. Questions regarding specific situations should be directed to the Controller's Office or approving authority. Divisions and departments may prescribe more restrictive policy, but those modifications cannot be less restrictive than the requirements of this policy.

1. **Refreshments** (*Refreshments for department sponsored trainings, retreats, or meetings include any non-alcoholic beverage and edible items commonly served between meals, but not intended to substitute for meals, such as coffee, tea, soft drinks, juice, doughnuts, cakes, cookies and pieces of fruit or cheese.*)

Refreshments may be provided if all of the following criteria are met:

- A. Attendance is mandatory.
- B. There is a published agenda.

SECTION: 4.0 Administrative

SUBJECT: Employee Meals and Refreshments

---

- C. The meeting or training has an intended duration of three (3) or more hours.
  - D. There are five (5) or more attendees.
  - E. The total cost per attendee does not exceed the allowable breakfast per diem amount established as per the State Board of Examiners Policy and Procedures. (See Appendix A).
2. **Meals** may be provided if all the following criteria are met:
- A. Attendance is mandatory.
  - B. There is a published agenda.
  - C. The location of the meeting or a scheduling conflict does not lend itself to a meal recess.
  - D. The meeting's business is furthered by speeches, presentations or interpersonal exchange that would not normally occur on a daily basis.
  - E. There are five (5) or more attendees.
  - F. The meeting/training has an intended duration of six (6) or more hours.
  - G. The total cost per attendee does not exceed the allowable partial day per diem reimbursement for the provided meal as per the State Board of Examiners Policy and Procedures. (See Appendix A).
3. Limitations
- A. Regularly scheduled staff meetings do not qualify for meal or refreshment provisions unless such meetings occur no more than quarterly and attendees are brought together from various locations throughout the state. Further, an attendee shall not be eligible for meal reimbursement as a provision of this policy if the attendee is already being reimbursed based upon travel policy. (See Travel Policy 4.101).
  - B. Department sponsored social gatherings do not qualify for meal or refreshment provisions. (See Appendix B).
  - C. Payment or reimbursement for meals is limited to actual cost, not to exceed the maximum allowable partial day per diem, pursuant to Appendix A. Should the final expenditures exceed the maximum amount allowed on the *Meal/ Entertainment Request*, partial reimbursement will be provided.

SECTION: 4.0 Administrative

SUBJECT: Employee Meals and Refreshments

---

D. Reimbursement for alcohol is subject to pre-approval, must be approved by the requestor's next level of authority, and must be identified on the *Meal/Entertainment Request*. Disbursements for alcohol may not be reimbursed with appropriated or grant funds.

4. Source of Funds

A. The source of funds for refreshments or meals provided for departmental training sessions or meetings may include appropriated, local, grants and contracts or club accounts, as outlined in Appendix B.

SUBJECT: Employee Meals and Refreshments

5. Exceptions

A. Idaho State Board of Education, (SBOE) Governing Policies and Procedures §V.U., authorizes the President to use appropriated, local or foundation funds for entertainment and related expenses for official functions as designated by the President. This policy requires proper documentation to support the business purpose of these expenditures and further provides that actual expenses shall be reported to the Board upon request.

6. Procedures

A. **Prior** to event or function

1. Employees initiating a purchase under this policy should ensure that the expenditure complies with the requirements of this policy and that sufficient funds are available to cover the expense.
2. All fields on the *Meal/ Entertainment Request* must be completed to include:
  - a. Date and location of event or function.
  - b. Business purpose.
  - c. List of participants.
  - d. Amount requested and maximum allowed, including any potential gratuity.
  - e. Reimbursement type.

SECTION: 4.0 Administrative

SUBJECT: Employee Meals and Refreshments

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- f. Any alcohol if applicable.
  - g. Direct bill or reimbursement information.
  - h. Signature of employee requesting business meal or refreshment expenditure.
  - i. Signature of next level of management above requestor. Executive management may dictate a higher level of approval at their discretion.
3. Obtain purchase order number for direct billings from the Purchasing Department.
  4. Complete requisition, attach signed *Meal/Entertainment Request* and submit to the Controller's Office for processing.
- B. **Subsequent** to event or function
1. The list of participants on the *Meal/Entertainment Request* should be verified and a revised list attached as necessary.
  2. Attached meeting agenda and any additional information needed to comply with criteria listed above, to the *Meal/Entertainment Request*.
  3. Indicate purchase order number on the top of the *Meal/Entertainment Request* and submit to the Controller's Office for payment.
7. Links
- A. *Meal/Entertainment Request* link:

<http://www.lcsc.edu/media/6590828/MER-form-FY19.pdf>

#### Appendix A: meal Maximums

##### Maximum Per-Diem Reimbursement Rates

	In-State
Breakfast	12.25
Lunch	17.15
Dinner	26.95

SECTION: 4.0 Administrative

SUBJECT: Employee Meals and Refreshments

**Appendix B: Matrix of Expense Allowability**

Expenditure Types	State Appropriated	Local Funds (11,30,31,32,34,35)	Grant & Contract Funds (20,25)**	Club Funds (50)
Meals and refreshments for business meetings or retreats to conduct LCSC business or promote staff and student development. (Subject to Policy 4.116)	YES	YES	YES	YES*
Authorized awards, recognition programs, or life events for employees (subject to 3.202)	NO	NO	NO	YES*
Official recruiting costs for faculty and staff positions. (Subject to Policy 4.117)	YES	YES	YES	YES*
Social events such as birthday parties, holiday parties, office parties, baby showers, etc	NO	NO	NO	NO***
Flowers for employees, spouses, members of LCSC advisory boards, & others significant to LCSC	NO	NO	NO	YES*
Political contributions and/or fund raisers	NO	NO	NO	NO
Bereavement, or recognition gifts	NO	NO	NO	YES*
Alcohol, if authorized (Subject to Policy 4.117)	NO	YES	NO	NO
Entertainment, PR and related expenses for official functions (Subject to Policy 4.117)	NO	YES	YES	YES*
Personal memberships in social, non-professional organizations (e.g., golf course, or athletic clubs)	NO	NO	NO	NO

**Note: All requests for exception to the above restrictions must be approved by the President pursuant to State Board of Education policy V.U.**

\*Unless specifically prohibited by donor or club objectives.

\*\*The grant or contract agreement may specifically address an expenditure type identified in this matrix.

SECTION: 4.0 Administrative

SUBJECT: Employee Meals and Refreshments

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If so, the agreement takes precedent. Federal grants and contracts are subject to the requirements of OMB Circular No A-21 that generally links expenditure allowability to institutional policy.

\*\*\*May be allowed if funded solely with donated funds.