

SECTION: 4.0 Administrative

SUBJECT: Entertainment, Public Relations and Related Expenses

Background: To establish policy governing payment and reimbursement of entertainment, public relations, and related expenses. This policy is in accordance with Idaho State Board of Education Governing Policies and Procedures, §V.U. <https://boardofed.idaho.gov/board-policies-rules/board-policies/financial-affairs-section-v/v-u-entertainment-and-related-expenses-02-2014/>

Point of Contact: Controller's Office

Other LCSC offices directly involved with implementation of this policy, or significantly affected by the policy:

Date of approval by LCSC authority: October 24, 2012

Date of State Board Approval: N/A

Date of Most Recent Review: 10/24/12

Summary of Major Changes incorporated in this revision to the policy: N/A

Policy:

Lewis-Clark State College recognizes the need for official functions which advance and promote the reputation, status and economic position of the College consistent with its role and mission. Entertainment, public relations and related expenses may be reimbursed only when such activities 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 this policy. Entertainment, public relations and related expenses must be pre-approved at the Director level or above, via the *Meal/ Entertainment Request* form.

1. Allowable Expenditures
 - A. Allowable expenditures include fundraising, community and public relations, authorized employee recruitment activities, qualifying food expenditures, and approved student activities. Qualifying food expenditures include those incurred at a restaurant or home environment. Purchased food or beverages brought on campus for a College function but not in violation of the catering agreement with the College's food service contractor, may also be allowed.
 - B. All expenditures must comply with other related institutional policies. Refer to Appendix B, *Matrix of Expense Allowability*.
2. Limitations
 - A. Meals or refreshments provided in a home environment will be reimbursed to the extent of actual expenses; no labor cost can be included.

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- B. Employees seeking payment under this policy for meal expenses incurred while on travel status may not claim reimbursement for the same meal eligible for reimbursement based upon travel policy. (See Travel Policy 4.101)
 - C. Claims and payment for alcoholic beverages are subject to pre-approval. Alcohol may be used only at off-campus locations as approved by the next level of authority. Reimbursement for alcohol must be identified on the *Meal/Entertainment Request*. Disbursements for alcohol may not be reimbursed with appropriated or grant funds.
 - D. Payment for meals under this policy may not exceed 150% of federal per diem limits for Lewiston, Idaho as indicated in Appendix A. Should the final expenditures exceed the maximum amount allowed on the *Meal/ Entertainment Request*, only partial reimbursement will be provided.
3. Approval Requirements

Pre approval is required on all entertainment, public relations and related expenses. Approval is obtained by completing the *Meal/Entertainment Request* and submitting to the next level of authority (Director level or above). Per IRS regulations, reimbursement requests not submitted within 60 days of purchase are treated as taxable reimbursements.
 4. Source of Funding
 - A. Refer to Appendix B, *Matrix of Expense Allowability* for more specific delineation regarding allowable and unallowable expenditures.
 - B. Expenditures identified as unallowable are deemed a personal expense to the employee.
 5. Exceptions

Idaho State Board of Education, (SBOE) Governing Policies and Procedures §V.U., authorizes the President to use local funds for entertainment and related expenses for official functions. 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. Upon approval by the President or designee, policy restrictions contained herein may be waived.
 6. Procedures
 - A. **Prior** to event or function
 1. Employees initiating a purchase under this policy should ensure that the contemplated 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.
 - f. Any alcohol if applicable.
 - g. Direct bill or reimbursement information.

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- h. Signature of employee requesting business meal 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. Verify the list of participants on the *Meal/Entertainment Request* and revise if necessary.
2. Attach the 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

Meal/Entertainment Request link: www.lcsc.edu/media/5433475/MER-form-FY18.pdf

Appendix A: Entertainment, Public Relations and Related Expenses Meal Allowances

	Federal Meal Expense Rates for Lewiston	Maximum Allowable per person Meal Expense (150% of Federal Rates for Lewiston)
Breakfast	\$9.75	\$15.00
Lunch	13.50	20.00
Dinner	21.50	32.00
Total	39.00	58.50

As indicated above, payment for meals under this policy may not exceed 150% of federal per diem limits for Lewiston, Idaho, including gratuity.

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Appendix B: Matrix of Expense Allowability

Expenditure Types	State Appropriated Funds (10, 12)	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 or recognition programs for employees	NO	YES	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	YES	NO	YES*
Political contributions and/or fund raisers	NO	NO	NO	NO
Bereavement, or recognition gifts	NO	YES	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 specifically identified on the *Meal/Entertainment Request* and approved by the President.

*Unless specifically prohibited by donor or club objectives

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

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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.