

SECTION: 4.0 ADMINISTRATIVE

SUBJECT: FOOD POLICY (MER)

Title: Employee Meals and Refreshments

Background: This policy ensures that institutional funds utilized to provide meals and refreshments for employees are expended judiciously in a manner compatible with Lewis Clark State College's (LC State'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 LC State offices directly involved with implementation of this policy, or significantly affected by the policy: Administrative Services

Date of approval by LC State Authority: March 2009

Date of State Board Approval: N/A

Date of Previous Reviews: March 2019

Summary of Major Changes Included in Revision of Policy: Updated to reflect a current per diem rates link, updated Appendix B for allowable expenditures based upon memo from the Division of Financial Management and Board Policy V.U. Included the allowability of expenditures on the Pcard. Revised policy 4.116 and 4.117 to encompass a single form.

1. Policy

LC State 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 policies, but those modifications cannot be less restrictive than the requirements of this policy.

2. 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
- 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).

3. Meals

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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.

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).

4. 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.
- 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.

5. Source of Funds

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.

6. Exceptions

Idaho State Board of Education, (SBOE) Governing Policies and Procedures §V.U., authorizes the President and designated employees' approval 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.

7. Procedures

- A. Prior to event or function
 - i. 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.

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- ii. All fields on the *Meal/ Entertainment Request* must be completed to include:
 - a) Date, time and location of event or function
 - b) Business purpose
 - c) List of participants
 - d) Cost of meals/refreshments, including any potential gratuity
 - e) Any alcohol if applicable
 - f) Signature of employee requesting business meal or refreshment expenditure.
 - g) Signature of next level of management above requestor. Executive management may dictate a higher level of approval at their discretion.
 - iii. If applicable, obtain a purchase order number for direct billings through the Jaggaer system prior to purchase.
- B. Subsequent to event or function
- i. Verify the list of participants on the *Meal/ Entertainment Request* form and revise if necessary.
 - i. Attached meeting agenda and any additional information needed to comply with criteria listed above to the *Meal/Entertainment Request*.
 - ii. Attach invoice and Meal/Entertainment Request to the purchase order in the Jaggaer system or in the Pcard log.
- 8. Links**
- A. *Meal/Entertainment Request form* link: <https://www.lcsc.edu/media/tpyfuky3/mer-form-new-fy25-2.pdf>

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Appendix A: Meal Maximums

Please see the Controller's Office website for current meal per diem rates:
<https://www.lcsc.edu/controllers-office/employee-travel>

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Appendix B: Matrix of Expense Allowability

Expenditure Fund Types	State Appropriated (10, 12)	Local (11, 30, 31, 32, 34, 35)	Grant & Contract Funds (20, 25) **	Club (50)
<u>Business Meetings</u> Meals and refreshments for business meetings or retreats to conduct LC State business or promote staff and student development.	YES	YES	YES	YES*
<u>Recognition</u> Authorized awards, recognition programs, or life events for employees	NO	YES	NO	YES*
<u>Recruitment</u> Official recruiting costs for faculty and staff positions. (Subject to Policy 4.117)	YES	YES	YES	YES*
<u>Social</u> Social events such as birthday parties, holiday parties, office parties, baby showers, etc.	NO	NO	NO	NO
<u>Flowers</u> Flowers for employees, spouses, members of LC State advisory boards, & others significant to	NO	YES	NO	YES*
<u>Political</u> Political contributions and/or fund-raising	NO	NO	NO	NO
<u>Bereavement</u> Bereavement, or recognition gifts	NO	YES	NO	YES*
<u>Alcohol</u> Alcohol, if authorized	NO	YES	NO	NO

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Expenditure Fund Types	State Appropriated (10, 12)	Local (11, 30, 31, 32, 34, 35)	Grant & Contract Funds (20, 25) **	Club (50)
<u>Official Functions</u> Entertainment, PR and related expenses for official functions (Subject to Policy 4.117)	YES	YES	YES	YES*
<u>Social Memberships</u> Personal memberships in	NO	NO	NO	NO
<u>LC Logo Clothing</u> Appropriate only if employees need to be easily identifiable while completing job duties or promotion is part of the employees job duties.	YES	YES	NO	YES

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. 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.