



## P-Card Food Use Exception Form

Food and meal purchases on P-Cards are limited to executive management only (President, Vice Presidents, and Deans). This form is used to request an exemption. Food purchases whether using a P.O. or a P-Card have the same requirements such as pre-approval using a MER or PRR to properly document the business expense. Please review these policies and ensure your P-Card use follows these policies when using for food purchases. Food purchases on the P-Card, as indicated by the guidelines below allow for purchases while NOT in travel status, employees traveling should NOT use the P-Card for food purchases.

**Below are some examples of food-specific requirements and guidelines:**

- Completion of a MER or PRR
  - Use the Accounts Payable link at <https://www.lcsc.edu/controllers-office/forms> for the MER and PRR forms.
  - LC State policy 4.116 and 4.117 for information on the MER and PRR and other allowability information - <https://www.lcsc.edu/media/5226/4116-employee-meals-and-refreshments.pdf> | <https://www.lcsc.edu/media/5227/4117-entertainment-public-relations-and-related-expenses.pdf>
  - Guidelines for per person allowance (varies by location, MER, PRR, time of day)
    - Since the PRR or MER are approved before the event, the overall cost must continue to be reviewed if there are fewer persons in attendance than anticipated. The overall cost should not exceed the applicable per person per diem.
  - Food purchases such as for labs and programmatic needs (ex: KinderCollege) need not complete a MER or PRR.
- Often requires agendas and/or a list of attendees – depending upon the event.
- No purchase of alcohol with the P-Card at any time.
- Following of tip requirements (max 20% pre-tax)
  - When tipping, the tip plus the meal cost should not exceed the maximum allowable per diem.
  - The maximum allowable tip is 20% of the pre-tax bill. Please confirm with the food service provider before eating, particularly with a large group, as to whether a tip is automatically added to the bill and ensure the maximum per diem is not exceeded.
  - If a service fee or rental fee is added to the food bill, confirm the tip is not calculated on these fees as this is not an allowable expense.
- Must maintain compliance with tax allowability. LC State is tax-exempt for purchases in the State of Idaho. It is recommended to carry a tax-exempt certificate (request through Purchasing).
- Proper use of fund type (see policy 4.116 and 4.117 and the matrix in the appendix for what fund types are allowed for food purchases).



- If you are providing food as a gift to an LC State student, please confirm with Financial Aid and Student Accounts before to ensure there is no financial aid or tax implications.
- Food valued at over \$50, purchased for consumption on campus, requires a waiver from Sodexo due to Sodexo’s exclusivity for campus food service.
- All food purchases must follow campus event protocols (COVID, etc.).

**Examples of acceptable food purchases on the P-Card:**

- Orientation meals for students while not in travel status.
- Meeting meals for employees (following appropriate guidelines such as MER process).
- Recruitment meals for athletes, students, and potential employees (non-travel status allowable, not allowable when in travel status ex: employee traveling should not use P-Card for a recruitment meal, can use the P-Card while local and not in travel status).
- Purchase of food for a program in which meals/snacks are required.
- Limited allowed use while in travel status for non-employee expenses
  - Use to purchase meals for student athletes while traveling, NOT allowable for employee use.
  - Use to pay for event fees and meals related to field trips or conferences (P-Card may be used for meal expense for all attendees excluding employees). NOT allowable if any per diem was provided to students before departure.

By signing, the P-Card holder agrees to follow all food purchase guidelines. Lack of following these guidelines and policies will result in the suspension of food purchase use on a P-Card.

**P-Card Holder Food Exception**

**P-Card Holder:** \_\_\_\_\_

**Department/Division:** \_\_\_\_\_

**P-Card Holder’s Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Respective VP or President (for Direct Reporting Units)**

**Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_



**If applicable, additional approval is necessary for limited food purchases while in travel status. If this section is NOT approved, the P-Card holder is limited to the exceptions as listed above.**

Very limited exceptions should be provided for utilizing the P-Card for food purchases while in travel status. Exceptions such as for donor/alumni/recruit meals for employees and guests may be allowed. An employee traveling and not providing a guest meal should NOT use the P-Card for food purchases. All per diem limits apply while in travel status and the per diem is INCLUSIVE of tips for foodservice. The Traveler is responsible for researching and abiding by meal per diems before incurring costs on a P-Card for food during travel.

Documentation on the P-Card log must be detailed such as:

Athletic Recruiting dinner John Doe 2/9/22 – a meal with John and both parents for Basketball.

**Respective VP or President (for Direct Reporting Units)**

**Signature authorizing limited travel food purchases:** \_\_\_\_\_