NON-TRAVEL MEAL AND LIGHT REFRESHMENT CONSUMPTION

Purchase of Meals and Light Refreshments for Students, Staff and Non-Employees

As a general rule, employees are expected to pay for and furnish their own meals. However, there are some situations where providing meals and light refreshments are in the district’s best interest. The cost of meals and light refreshments, if provided, shall be reasonable, necessary and not in excess of the benefit received by the district. Care should be exercised to ensure that employees are not in violation of the Internal Revenue Service (IRS) taxable fringe benefit rules and the Washington State Constitution, Article VIII, Section 5 “gift of public funds”.

Principals/Administrators shall not schedule routine and/or recurring meetings during normal meal periods as a means of providing a meal customarily provided by the staff member.

A. Meals and Light Refreshments

1. Meals - A meal is defined as food and beverage items commonly served for breakfast, lunch or dinner consumed during the normal mealtime period. The cost per meal shall not exceed the district’s approved per diem regulations.

2. Light Refreshments – Light refreshments are defined as items commonly served between meals, but not intended to substitute for meals such as coffee, tea, soft drinks, cookies, pastries, fruit, and cheese, etc. Items in this category shall be reasonable and shall not constitute a meal as described above.

B. Premises – Meals for the convenience of the employer and that serve a public purpose must be on the premises.

1. Premises are defined by the IRS as “The place where employees perform significant portion of their duties.” Not “near” premises, but within perimeter of business (i.e., CAB Annex)

2. May include temporary work sites, such as rented hotel conference room, or educational service district if business is conducted there.

3. Public restaurants and outside eating establishments do not qualify as premises for the convenience of the employers.

4. 

C. Non-Allowable Meal and Light Refreshment Purchases

1. Meals and light refreshments associated with usual, routine and customary informal meetings (i.e., breakfast, lunch or dinner meetings with a limited or small number of staff members in attendance, incurred in the normal course of the employee’s job, including consultations with external parties, subordinates or between employees, which may be perceived as dining at public expense) are not
permitted.

2. Breakfast during the regularly scheduled workday is not permitted. District funds shall not be used to provide breakfast to staff unless there is community participation (i.e., parent advisory) or if the breakfast is a requirement (i.e. under certain Federal or other specified programs). The IRS states that employers are not obligated to furnish breakfast to staff during the regularly scheduled work day. Staff members are expected to furnish their own breakfast before arriving to work.

3. Meetings of a social nature for the sole purpose of networking, promoting goodwill, improving morale or boosting energy.

4. In-service days when staff are working in their assigned building and not otherwise attending a formal meeting or training when students are not in attendance.

5. Entertaining, promotional hosting, influencing an election campaign or ballot proposition, or any other actions contrary to state law.

6. Meals purchased separately – when a meal is included in the registration cost of a formal class or training.

7. Alcoholic beverages.

8. Gratuities over 15%.

9. Meal consumed while in official overnight travel status. (Such meals should be included with other overnight travel status related expenditures.)

10. Meal furnished to paid consultants except as noted below.

D. Allowable Meal and Light Refreshment Purchases

1. Formal Staff Meetings and Trainings – Reasonable light refreshments and meal purchases are permitted. Meals consumed by staff during the regularly scheduled work day may be reimbursed when participants remain on-site and/or on task, the meeting/training occurs during the employee’s normal mealtime, and the meeting/training lasts at least 3.5 hours. Light refreshments may be reimbursed when all or most of the participants are required to be in attendance of when held outside the work day for a special project involving a significant number of students, parents or volunteers.

2. School board retreats, regular board meetings and study sessions – Meals and light refreshments are allowed in connection with these meetings.

3. Grant approved programs – Meal purchase(s) must be itemized in the grant award or approved in writing by the grantor.

4. Outside groups/supporters/sponsors – The district may furnish a meal during the normal meal period when there is a direct benefit to the district. Meal and Light Refreshments are allowed in connection with an event or meeting where a significant number of outside groups (non-staff) are working together with district staff on a specific task or project. These include the following: Volunteers, Advisory Groups or Panels, Parent Involvement, and Community Partners.

5. Celebrations, Dedications and Open Houses – Light refreshments are allowed.
6. **Consultants** – As indicated under the Non-Allowable Meal and Light Refreshment purchases section above, paid consultants are expected to furnish or pay for their own meals. Exceptions to this rule may occur when the consultant is an integral part of a formal training and it would be prohibitive to separate out the cost of a meal or refreshment provided to the group.

7. **Meetings Held Outside the District, i.e. Off-site Conferences and Training** – Meal expenses may be reimbursed if an employee is required to work through normal breakfast, lunch, or dinner periods while attending “formal” meetings, trainings, workshops, and conferences that are held outside the district and include a significant number of participants who are not district employees.

8. **Instructional Curricular Food Purchases**
   a. **Classroom Supplies**: Such as food purchased for home economics or foreign language instruction, etc.
   b. **Student Incentives/Rewards**: Food purchases less than $25.00 per student and referenced in a lesson plan, and/or a district/school approved student incentive program such as attendance, academic achievement, etc. Allowed only when documented as an integral and necessary part of the students’ educational program.
   c. **Testing Periods**: Instructional or educational purposes where it can clearly be shown to be of an educational benefit to the student.
   d. **Associated Student Body**: ASB funds can be used to pay for meals for parents and/or staff that participate as required chaperones and supervisors if approved by the ASB. Light refreshments for celebration events that meet ASB criteria shall be allowed.

E. **Authorization and Documentation**

1. **A Non-Travel Meal and Light Refreshment Consumption Form** – The form must be filled out (7) days prior to making the purchase without exception. The form is available on the finance website under Finance Forms.

2. **Advance Spending Approval** – All Non-Travel Meal and Light Refreshment Consumption form requests, regardless of the amount, must be preapproved by the administrator with BRC authority.

3. **Agenda and Sign-In Sheets** – Event and/or meeting agenda and a list of individuals who consumed meal or light refreshment items shall be attached to the Non-Travel Meal and Light Refreshment Consumption Form for audit purposes.

4. **Procurement Card (P-Card) Purchases** – When using p-cards, original itemized receipt(s) reflecting food items purchased must be maintained on site for audit purposes. When reconciling the p-card, comments related to the event shall be noted in the p-card comment field.

5. **Classroom Food Purchases** – Purchases of food items for curricular purposes shall be processed in accordance with regular requisitioning approvals. Food items for use in the classroom do not require the Non-Travel Meal and Light Refreshment
Consumption Form.

6. **Multiple Event Dates** – Events which exceed one day in duration require a separate computation form to be completed showing each date and relevant costs. The Non-Travel Meal and Light Refreshment Consumption Event Data Computation Sheet may be found on the finance website under forms.

7. **Grant Funds** – When using grant funds to pay for food purchases, written authorization in the form of a grant award which clearly identified food purchases or a written correspondence from the grantor must be obtained.

F. **Reimbursement**

1. An approved Non-Travel Meal and Light Refreshment Consumption form, meeting agenda and sign-in sheet (if applicable) shall accompany all reimbursement requests.

2. Non-Travel Meal and Light Refreshments must be charged to accounting code 5550.

3. Food items $49.99 or less may be reimbursed from petty cash.

4. Food items $50.00 or more shall be submitted on a claim form.

5. Group activities (where business is being conducted) involving a commercial facility must be authorized in advance of the activity by the completion of a contractual services form.

6. When ordering from the District’s Nutrition Services Department, a copy of the approved Non-Travel Meal and Light Refreshment Consumption form must be submitted. Events catered by the Nutrition Services Department will be charged to the individual BRC/programs by an internal fund transfer.

7. Procurement cards may be used to purchase meals and light refreshments if preapproved by the administrator with BRC authority.

8. When attending an outside meeting or training a Non-Travel Meal and Light Refreshment Consumption form is required. Reimbursement shall be through the applicable process, noted above. Information required for reimbursement shall include original receipts, date, time, location, and meeting agenda.

G. **Spending Threshold**

1. The cost of light refreshments per person shall not exceed 40% of the district’s approved breakfast per diem regulations (excluding tax). Per diem rates may be found on the finance website.

2. The cost of meal items (breakfast, lunch and dinner) shall not exceed the district’s approved per diem regulations. Per diem information may be found on the district’s finance website.
H. Compliance
1. Unallowable or undocumented meal transactions will be personally reimbursed by the administrator/BRC authority approving the event.

Approved 9/7/2010.

Revised and approved by Cabinet on 1/29/2013.