

Provo City School District Policy Series 6000 Finances and Operations



6270 P1

Meals (other than travel) and Employee Appreciation Procedure

In accordance with the Provo City School District Meals (other than travel) and Employee Appreciation Policy, schools or departments may be reimbursed for necessary business meals and occasional employee appreciation expenses.

The following guidelines must be used:

Gifts are of a personal nature and it is not appropriate to use public funds for gifts.

Recognition is appropriate as long as reasonableness and frequency are prudent

- Retirement gifts should not exceed \$200.
- Recognition gifts should not exceed \$50 **in a given year.**
- Food for gatherings in recognition of retiring or terminating employee should not exceed \$150 in aggregate for attendees.
- Retirement and recognition gifts in excess of these amounts require Board President or Superintendent approval.
- All gift cards purchased for employee appreciation or retirement will be added to the employee's taxable income.
- P-cards may not be used to purchase gift cards for employee appreciation/retirement.
- Gift cards for employee appreciation/retirement must be obtained from the District Business Office. The Business Office will have an inventory of various gift cards that can be purchased. Once gift cards have been purchased, names of employees and amount of gift cards will be turned into the payroll office necessary reporting.
- Necessary "business meals" should not exceed \$25 dollars per person **(with tax, tip and drink),** and are appropriate when:
 - There is a bona fide and substantial business purpose
 - The participants are actively engaged in School District business during the meal
 - Appropriate and permissible funding sources are available
 - Proper approvals are obtained prior to meal (see purchasing policy 6210 for proper approvals)
 - The purpose of the expense must demonstrate good judgment
 - The expense is properly documented (who, what, when, where, why)

Meals may be provided for meetings if:

- The meeting is 5 hours or more and has an agenda.

- Pre-approved by the Director responsible for the budget being charged.
(Whenever possible, district child nutrition service should be used.)

Meals of a reasonable nature may be provided to volunteers; however, meals may not be provided for spouses' or other family members without superintendent approval.

When purchasing meals consider:

- Could the amount spent be comfortably defended under public scrutiny?
- Would you be free from worry if the expense was selected for audit?
- Would you be comfortable reading about it in the newspaper?

Documentation:

- Complete the Business Meal Authorization Form 6270 F1 including the following information:
 - Original Receipts
 - The date of the expense and name and address of the location of the meal
 - The business purpose, including a meeting agenda
 - The names of the participants and their titles or other information establishing their business relationship with the individual incurring the expense

If expenses were incurred using your District Procurement Card (P-Card) include the completed Business Meal Authorization Form 6270 F1 as supporting documentation in your Procurement Card Monthly Checklist Envelope, Form 6211 F1.

If submitting for reimbursement or invoice payment, complete an Invoice Payment Request Form 6210 F3 (see Purchasing Procedures 6210 P1). Attach the form to the Business Meal Authorization Form 6270 F1 and submit to District Accounts Payable.

Adopted: 4/12/2028

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