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Procedure Responsibility: Office of Business Services

Employee Meals and Refreshments

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Section 1.13.1 – General

The KCTCS general practice is not to provide meals to employees except for employee travel. Exceptions to this policy are listed in the employee travel procedure. Refer to procedure 8.1 (Sections 8.1.6.B and 8.1.10) for additional information. This procedure provides additional exemptions to this requirement. Purchase of alcoholic beverages as part of the dinner meal is not normal and customary per KCTCS policies, practices or procedures. The purchase of alcoholic beverages must be approved per Business Procedure 4.20.

If a KCTCS procurement card that is authorized by Business Procedure 4.2 to purchase refreshments, meals, or accommodations, a *Working Meals, Refreshments, and Accommodations Report* (Form BA50) must be attached to the cardholder's statement and a copy provided to the KCTCS ProCard Administrator at the System Office. Because of the security features built into a procurement card, a Level I or II card will only work for refreshments at merchants such as a grocery store. Supplies related to the purchase of ingredients for a meal may also be purchased with a Level I or II procurement card. A Level II or III card may be used to pay caterers for on-site meals, depending on how the caterer is classified, e.g., merchant category code - MCC. A Level III card is required for use at a restaurant and other merchants classified as a dining establishment.

Section 1.13.2 – On-Site and Off-Site Working Meal

A. Any on-site working meal requires the written approval of the appropriate college dean or system office head (a position that reports to a Vice President or Chancellor). An off-site working meal requires the written approval of the College President/CEO or appropriate System Vice President or Chancellor. The approval must include justification that a regular meal break is not reasonable and how KCTCS will benefit. All receipts for a working meal must be itemized. For meals related to community events where College/System Office employees may attend as professional development, promotional, or community relations representing the college please see business procedure 1.18 Professional, Organizational and Curriculum Development Expenses, section.

B. Breakfast meetings must begin no later than 8 AM and end no earlier than 9:30 AM to qualify as a working breakfast meeting. The cost of an individual breakfast meal cannot exceed $10.^{00}.

C. Lunch meetings must begin no later than 11 AM and end no earlier than 1:30 PM to qualify as a working lunch meeting. The cost of an individual lunch meal cannot exceed $10.^{00}.

D. A working dinner meal exceeding $500.^{00} requires the prior <u>written</u> approval of the KCTCS System Director for Business Services. The cost of an individual dinner meal cannot exceed $18.^{00}.

E. Request for exceptions to the total dollar threshold or to the dollar threshold per meal per person is to be sent in advance of the meal to the attention of the KCTCS System Director of Business Services.

F. Meals or refreshments provided to employees should be charged to account <u>50260</u> activities not considered professional development. If the activity is a professional development event, then account <u>50261</u> is to be charged. Refer to business procedure 1.18 for additional information relating to professional development expenses.

G. The organizer or coordinator of the meeting must provide notification of the working meal for any participating employee that is on travel status to the chief business officer at the employee's college with a copy to KCTCS Travel Accounting at the System Office within five (5) working days of the meeting. The notification must include the employee's name and work location. This notification may be an email.

H. A completed *Working Meals, Refreshments, and Accommodations Report* (BA50), must be attached to either the cardholder statement of account as revised (July 2005), the check request form (Form BA1), or employee reimbursement request (BA2) along with an itemized receipt.

I. A procurement card can be used for meals purchased from caterers or restaurants for those activities described in Business Procedure 4.2. Those activities are defined as on-site administrative working meals, accreditation teams, student affairs, grants, system administered professional development activities, and cultural events. Procedural requirements for meals for official guests are in Business Procedure 1.14.

J. The KCTCS System Director of Business Services may grant an exemption from caterers or the requirement in paragraph H above for meetings that occur on a regular monthly basis where a working meal is provided. The KCTCS System Director of Business Services may also grant exemptions to meeting time requirements and maximum meal allowances. Requests for an exception should be sent prior to the event with consideration given to the following: Background/Proposal, Research, Analysis of Research, and Recommendation/Request.

Section 1.13.3 – Special Event Meals

A college or the System Office may provide a college wide or a system office wide employee "special event" meal not to exceed $10.^{00} for breakfast or lunch or $18.^{00} for dinner. The meal's total cost is not to exceed $2,000.^{00} in total without the prior written approval of the KCTCS System Director for Business Services. Account 50260 should be charged. Meals for spouses and other guests must be paid with non-KCTCS funds. Itemized receipts must be provided with the payment document. Exceptions should be directed to the KCTCS System Director of Business Services.

Section 1.13.4 – Refreshments and Snacks

Account 50260 should be charged for all expenditures below unless the event is considered a professional development activity, then account 50261 should be charged. Refer to business procedure 1.18 for more information relating to professional development expenses.

A. Meeting refreshments require the written approval of the appropriate dean or system office head (a position that reports to a vice president or chancellor).

B. Employee orientations and receptions require the approval of the College President/CEO or appropriate System Vice President or Chancellor and are limited to no more than $1,000 per occurrence. The KCTCS System Director of Business Services may approve exceptions to the dollar limit.

In the event of a combined orientation or reception for employees and students, the expense for employees should be charged to account 50260 or 50261 as appropriate and the expense for the student portion charged to account 50270. An itemized receipt is required to be attached to the payment document along with a completed *Working Meals, Refreshments, and Accommodations Report* (BA50).

Section 1.13.5 – Off-Site Meeting Rooms

A. On occasion, a college or a system office unit will rent a meeting room and also provide a meal, snacks, or refreshments to employees. In those situations, the refreshment or meal expense should be charged to account 50260 and the meeting room expense to account 50920. If the activity is related to professional development, then account 50261 should be used for the refreshments or meal expense with account 50921 used for the meeting room expense.

B. In addition, the meeting organizer or coordinator must comply with all other provisions of this procedure as applicable. If a meal is provided, a completed *Working Meals, Refreshments, and Accommodations Report* (BA50) must be attached to either the check request (Form BA1), employee reimbursement request (BA2), requisition), and/or the ProCard pay statement. For meetings where refreshments, but not a meal, is provided, a *Working Meals, Refreshments, and Accommodations Report* (BA50) is also required. The organizer or coordinator of the meeting must provide notification of the working meal for any participating employee that is on travel status as described in Section 1.13.2.F.

Section 1.13.6– Retirements

An employee retiring from KCTCS is normally given special recognition for their years of service to higher education. This recognition is normally provided with a gift (Business Procedure 4.10) and a dinner or reception.

A. If the recognition is a dinner, KCTCS will pay for the meals of the retiree and the spouse. Other attendees should pay for their dinner.

B. If the recognition is a reception, then section 1.13.4 of this procedure establishes dollar limitations.

End of Procedure