

PROCEDURE MEMORANDUM

TO: MCC Staff

FROM: Office of the President

SUBJECT: Food, Beverage, and Miscellaneous Expenditures

DATE: February 4, 2009

PURPOSE: To establish uniform procedures for all College food, beverage, and miscellaneous expenditures.

SCOPE: These procedures apply to members of the Board of Governors and to all classifications of College employees.

1. Food, Beverage, and Miscellaneous Expenditures Guidelines

This procedure memorandum is in reference to expenditures for food, beverage, and miscellaneous expenditures to assist Metropolitan Community College in fulfilling an objective or goal bearing a valid relationship to the powers and functions of the College. **With regard to expending Public Funds, the College should always be able to articulate the public purpose served by the expenditure.** College resources and funds are for College purposes only.

Purchases from Metro departments such as Food Arts and Horticulture, as well as the College bookstores, are subject to the same conditions as all other purchases. Some federal, state and private grants/contracts may have more restrictive expenditure guidelines, while others may have fewer restrictions. In each case, the more restrictive guideline must be followed unless the purchase is specifically authorized and is reimbursable to the College by the granting agency. In the case of grant funding, expenditures must be included in the budget in detail and approved by the granting agency.

As used in this Procedure Memorandum:

Beverage means non-alcoholic drink. At no time is the purchase of alcoholic beverages allowed using College Funds.

"Meal Time" means 6:30 a.m. to 8:00 a.m., 11:30 a.m. to 1:00 p.m., and 6:00 p.m. to 7:30 p.m., at the place where the meal is consumed.

"Public Funds" means all money, including non-tax money, under the control of the Board of Governors and used in the operation and functions of the College

and Board of Governors. Funds made available to the College by gift or other form of transfer for specific purposes or functions beneficial to the College, its officers, employees or volunteers, may be expended only in accordance with the intent of the transferor.

“Volunteers” means persons who are not Board members or employees of the College and who, at the request or with the permission of the Board or President, or a designee of either of them, engage in activities related to the purposes or functions of the College or for its general benefit.

2. Food and Beverage Expenditures Not Associated with Travel

Except as otherwise provided in paragraph 3, the only employee food and beverages that may be paid for or reimbursed with Public Funds within the confines of the College’s four-county service area are those that are specifically linked and authorized as having a bona fide College business purpose. This standard shall be satisfied only if **all** of the following “Food and Beverage Conditions” are met:

- A. The nature and circumstances of the College business are such that it can only be conducted during the Meal Time and it is not possible for the group to meet at any other time;
- B. College business actually must be conducted during at least 50% of the Meal Time;
- C. The presence of each recipient of food and beverages at the meeting must be necessary or reasonably required in order to allow the College business to be conducted; and
- D. The provision of food and beverage by the College must be approved in advance by at least one of the following: the Board of Governors, the Board Chair, the President, or the Area Vice President.

The requestor and approving official must be able to demonstrate that the provision of beverages is in full compliance with and satisfies each of the Food and Beverage Conditions listed above.

All food, beverage, and miscellaneous expenditures must be approved in advance using the “Food, Beverage, and Miscellaneous Expenditures Approval” form found on the Forms Bank, and attached to applicable paperwork such as requisitions or enclosed in the monthly P-card reconciliation.

Consultants, speakers and presenters who are under contract to provide services to the College may be reimbursed for food and beverages purchased while conducting College business if that arrangement is made part of the contractual agreement between the College and the consultant, speaker, or presenter. Consultants, speakers, and presenters

may also be provided food and beverages at business meetings with College officials if each of the Food and Beverage Conditions itemized above is satisfied.

Except as otherwise provided in this Procedure Memorandum or the Miscellaneous Expenditures Policy adopted by the Board of Governors, the cost per person of any food and beverage provided, paid for, or reimbursed by the College under this Procedure Memorandum shall not exceed the applicable federal rate for the locality (found at <http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd05d.html>), as revised from time to time, unless a fully itemized claim is submitted substantiating the costs actually incurred in excess of such rate and such excess expenses are expressly approved by the Board of Governors, the President, or the Area Vice President.

3. Food and Beverage Exceptions

- Food and beverages may be provided to any Board members, employees or any other individuals as determined by the Board, the President or the Area Vice President while or immediately after performing any relief, assistance or support activities in emergency situations, including, but not limited to, tornado, severe storm, fire or accident.
- Food and beverages may be provided to any volunteers, as defined and limited in paragraph 1 above, during or immediately following their participation in any activity approved by the Board, or by the President or the Area Vice President as delegate of the Board.
- **If approved**, food and beverages may be provided to the general public, including students, for College-sponsored one-time only or infrequent events and activities. Events and activities may be considered approved only if **all** of the following required conditions are met:
 - A. The Board or the President or the Area Vice President must approve the provision of food and beverages in advance of the event;
 - B. The food and beverages may be provided only to (1) participants in, or students or attendees at, a special event wholly or partly sponsored or conducted by the College, and (2) Board members or employees of the College attending (at the prior direction of the College President) an event of a community or nonprofit organization; and
 - C. The College-sponsored or College-conducted special event, or the community/nonprofit organization event, must be in furtherance of the instructional or service responsibilities of the College as specified by Nebraska law. The principal instructional and service responsibilities of the College from Nebraska role and mission legislation are set forth on ADDENDUM ONE and in Nebraska Revised Statute § 85-1511. (Costs of meals at meetings of service membership organizations and service clubs may not be paid with Public Funds.)

4. Reimbursable Miscellaneous Expenditures

The following list of authorized miscellaneous expenditures is provided as a guide. Expenses must be approved in advance on the “Food, Beverage, and Miscellaneous Expenditures Approval” form, and the approved form must be submitted with receipts on an MCC Reimbursement Voucher, P-Card Reconciliation or Purchase Requisition:

- Nominal purchases under the direction of the President’s office of plaques, certificates of achievement, and similar tokens of acknowledgment or appreciation. No such plaque, certificate, or other item shall have a value in excess of \$150.
- Office-wide first aid supplies (not to include pain relievers, aspirin, and pharmaceutical products).

5. Non-Reimbursable Expenditures

The following list of non-authorized expenses is provided as a guide and is not all-inclusive.

- Expenditures for items for personal consumption by employees and students (except as specifically allowed by the preceding provisions)
- Alcoholic beverages
- Pharmaceutical products, including aspirin and other pain relievers
- Flowers, holiday communications and decorations, or objects for personal use (such as Kleenex tissues, paper cups or plates, and art objects)
- Items for entertainment, such as food, snacks (chips, popcorn, pretzels, etc.), coffee, coffee filters, hot chocolate, sweeteners, soda pop, bottled water, food utensils, and napkins
- Items (including greeting cards) for the personal benefit or use of faculty and staff (such as employee welcomes and farewells, retirements, birthdays, and departmental parties)
- Gifts, donations or contributions to individuals or organizations
- Departmental meetings and lunch
- Water cooler rental

7/25/05 (Miscellaneous Expenditures PM separated from Travel PM VI-2, which was adopted 3/15/88), Revised : 10/8/07;10/3/08; 2/4/09

ADDENDUM ONE

Significant Statutory Instructional and Service Responsibilities of Metropolitan Community College from Nebraska Role and Mission Legislation.

Role and mission legislation reflects the philosophy of the State of Nebraska, as declared by the Legislature. The Board of Governors and the Coordinating Commission for Postsecondary Education are obliged by statute to acknowledge the legislation as such and to implement it. [Neb.Rev.Stat. § 85-921.]

In the role and mission legislation, the Legislature declared its intent that the community colleges be student-centered, open-access institutions primarily devoted to quality instruction and public service, providing counseling and other student services intended to promote the success of a diverse student population, particularly those who have been traditionally underserved in other educational settings. [Neb.Rev.Stat. § 85-962.]

- (1) The first instructional and service priority of the community colleges, individually and collectively, is applied technology and occupational education and, when necessary, foundations education. [Neb.Rev.Stat. § 85-962.]

Applied technology and occupational education means those instructional programs at the associate degree level or below including associate of applied science degrees, diplomas, certificates, and course work intended to prepare individuals for immediate entry into a specific occupation or career, to upgrade skills, or to acquire new skills. Programs in this category may include the award of a formal degree, diploma, or certificate upon completion of the program. [Neb.Rev.Stat. § 85-927.]

The community colleges are to serve as the primary public postsecondary institutions for foundations education. [Neb.Rev.Stat. § 85-960.02.] Foundations education means education that includes remedial and developmental programs, adult basic education, general education development, English as a second language, compensatory education, and refresher courses. [Neb.Rev.Stat. § 85-932.01.]

The community colleges may provide such academic course instruction as may be necessary to support applied technology education. [Neb.Rev.Stat. § 85-964.]

- (2) The second instructional and service priority of the community colleges is transfer education, including general academic transfer programs, or applied technology and occupational programs which may be applicable to the first two years of a bachelor's degree program, and, when necessary, foundations education. [Neb.Rev.Stat. § 85-962.]

The community college areas are encouraged to work in cooperation with the University of Nebraska and the state colleges for the articulation of general academic transfer programs of the six community college areas. [Neb.Rev.Stat. § 85-963.]

The community colleges may provide such academic course instruction as may be necessary to support academic transfer programs. [Neb.Rev.Stat. § 85-964.]

General academic transfer programs are those one-year or two-year degree-credit programs, at the associate degree level or below including liberal arts and sciences degrees or courses, intended by the College for transfer into a baccalaureate program.

Programs in this category may include the award of a formal degree upon completion of the program. [Neb.Rev.Stat. § 85-926].

- (3) The third instructional and service priority of the community colleges is public service, particularly adult continuing education for occupations and professions, economic and community development focused on customized occupational assessment and job training programs for businesses and communities, and avocational and personal development courses. [Neb.Rev.Stat. § 85-962.]

The community colleges are responsible for public service activities within the community college area. [Neb.Rev.Stat. § 85-960.]

Public service activities are programs established to make available to the public the particular resources of an area or institution for the purpose of responding to a statewide, regional, or community need. Within this category may be included the following activities [Neb.Rev.Stat. § 85-921]:

- (1) Direct patient care;
- (2) Health care supportive services;
- (3) Community services;
- (4) Cooperative agricultural extension;
- (5) Public broadcasting services;
- (6) Cultural, recreational, and personal development activities;
- (7) Economic development activities; and
- (8) Continuing education for occupations and professions (includes training or education that is not a part of a terminal degree or certificate program, but is related to an individual's existing or proposed area of occupation or profession) [Neb.Rev.Stat. § 85-932].

- (4) The fourth instructional and service priority of the community colleges is applied research. [Neb.Rev.Stat. § 85-962.]

Applied research activities of the community college areas must be directly related to the enhancement of the instructional programs, student achievement, institutional effectiveness, public service activities, and the professional development of the faculty. [Neb.Rev.Stat. § 85-960.01.]



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FOOD, BEVERAGE, AND MISCELLANEOUS EXPENDITURES APPROVAL

The approving officials must demonstrate that this purchase is in full compliance with and satisfies each of the Food and Beverage Conditions listed below. Detailed itemized receipts must accompany any purchases made via Purchase Requisition, P-Card, or Employee Reimbursement Voucher.

- A. With the exception of the “Food and Beverage Exceptions” outlined in #3 of the Miscellaneous Expenditures Procedure Memorandum VI-36, the only employee food and beverages that may be paid for or reimbursed with Public Funds within the confines of the College’s four-county service area are those that are specifically linked and authorized as having a bona fide College business purpose. This standard shall be satisfied only if **all** of the following “Food and Beverage Conditions” are met:
1. The nature and circumstances of the College business are such that it can only be conducted during the meal time and it is not possible for the group to meet at any other times;
 2. College business actually must be conducted during at least 50% of the meal time;
 3. The presence of each recipient of food and beverages at the meeting must be necessary or reasonably required in order to allow the College business to be conducted; and
 4. The provision of food and beverages by the College must be approved in advance by at least one of the following: the Board of Governors, the Board Chair, the President, or the Area Vice President.
- B. This includes purchase of cups, plates, coffee, coffee filters, tissues such as Kleenex, snacks, and catered meals. Refer to “Non-Reimbursable Expenditures” in Miscellaneous Expenditures Procedure Memorandum VI-36 for further details. These expenses must be pre-approved by the Area Vice President.
- C. This also includes the purchase of tickets for staff to attend an event (including tables for several) or sponsorships that provide for staff development, marketing, or promotional benefit to the College.

Name of Requestor: _____

Date of event: _____

Name of event: _____

Purpose of event (*attach agenda if available*): _____

Vendor(s): _____

Estimated Amount(s): _____

(Not to exceed rate at <http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd05d.html>)

Items to be purchased: _____

People in attendance: _____

Required signatures:

I attest the following expense(s) will be incurred in the performance of official College duties and in accordance with Metropolitan Community College policies (including but not limited to Procedure Memorandum VI-36).

Requestor _____ Date _____

Supervisor(s) _____ Date _____

Vice President _____ Date _____

Attach form to: Purchase Req. P-Card Reimbursement Voucher Grant Budget