



## **MEALS AND REFRESHMENTS**

From time to time, meals and/or refreshments may be deemed appropriate for a particular meeting, event or situation that is being held for business purposes.

In such instances, the purchase order procedure should be followed with as much detail as possible.

All food should be provided using our sales tax exempt status. Additional delivery and tip charges will be allowed. The employee accepting food should indicate initials, date and purchase order number on all receipts or invoices.

Examples of authorized categories of expenditures include but are not limited to refreshments for system-facilitated trainings or workshops for member library staff or trustees, refreshments for meetings of the PLS Board of Trustees that are expected to exceed two hours, meals for PLS staff at the System's Annual Meeting, and meals or refreshments at other meetings at which System business is conducted.

### **Conference/Travel Meal Costs:**

Meal costs (excluding alcohol and other recreational substances) for travel-related approved conferences shall be regulated by the Conference request forms. The daily meal allowance rate will be set annually by the Board of Trustees in the Employee Handbook. In all instances, itemized receipts must accompany the request for reimbursement.

*Reviewed: September 9, 2020*

*Adopted: May 13, 2015*