



# TACOMA HOUSING AUTHORITY

<b>Policy No.</b>	F-30.05
<b>Policy</b>	Refreshments and Non-Travel Meals
<b>Date</b>	March 14, 2013

## 1. Purpose

The purpose of this policy is to establish guidelines regarding the provision of non-travel meals, light refreshments, beverages and miscellaneous expenses consumed at Tacoma Housing Authority (THA) expense. This policy does not apply to, nor supersede, any policies related to employee travel and training expenses.

THA is limited in its authority to spend public funds for employees and clients for non-travel meals and light refreshments. THA expenses for light refreshments and non-travel meals must be directly related to or support THA business or programmatic interests. In addition, the expenditure of such funds should be cost-effective and in accordance with the best use of public funds.

## 2. Sources for Policy

- *Washington State Attorney General Opinion AGO 1995 No. 13*
- *OFM Policy Manual 70.15.10 Reimbursement for meals with meetings*
- *IRS Fringe Benefits – IRC §1.132-6(e)*
- *THA Policy F-30.01 Travel*
- *THA Policy HR-10.15 Employee Recognition and Appreciation*

## 3. Scope of Policy

This policy applies to all THA Staff.

## 4. Who is Responsible for Implementing Policy

Who	Responsibilities
HR Department	The HR Department is responsible for reviewing and authorizing advance approval for all food and beverage expenses related to HR Department sponsored agency-wide training and recognition events.
Executive Administrator	The Executive Administrator is responsible for reviewing and authorizing advance approval for all food and beverage expenses related to the All-Staff Retreat.
Directors	Directors are responsible for reviewing and providing advance approval for all food and beverage expenses and assuring that necessary signatures are obtained in a timely manner.
Managers	Managers are responsible for minimizing actual expense and for ensuring agency paid food and beverages are only for legitimate business reasons.

<b>5. Definitions</b>	
Authorized Personnel	The individuals designated by the Executive Director to authorize and approve food and beverage expenses include all members of the Executive Team (i.e. Executive Director, Executive Administrator, and Department Directors). Designees may authorize expenses only for themselves or employees under their direct or indirect supervision. Employees are advised to seek a predetermination prior to incurring any substantial expense if there is a question as to whether an expense would be a covered expense under this policy.
Light Refreshments	Beverages and snacks that may be served between meals, e.g., coffee, tea, juice, non-alcoholic punch, vegetables, fruit, cheese, cake, or other snack-type foods, and related expenses such as paper plates and napkins.
Non-Travel Meals	Meals that are not related to travel. For information regarding meals related to travel, see THA Policy F-30.01 Travel.

<b>6. Forms Associated with this Policy</b>	
<i>THA Form F-30.05(1)</i>	<i>Expense Approval</i>

**7. Policy**

**7.1 Allowable Purchases**

Expenses for meals and/or light refreshments and the following activities are permissible, but should be reasonable to the event, and there must be sufficient budget remaining in the appropriate line item budgets to cover the expenses without jeopardizing other budgeted or planned activities:

- a. Public Meetings. Light refreshments may be provided at public meetings, such as THA Board of Commissioner meetings, and may be purchased with THA funds when such expenditures serve an agency purpose. Limited, incidental consumption by public employees is acceptable in this context.
- b. Non-Public Meetings or Training. Meals, light refreshments, and miscellaneous condiments may be purchased with THA funds for meetings for employees, volunteers and official guests provided all of the following conditions are met:
  - i. The meeting or training is a special situation or occasion outside the normal daily business of THA employees; and
  - ii. Meals must be an integral part of the event; e.g., a lunch speaker, obtaining meals away from the meeting location is disruptive to event continuity, etc.; and
  - iii. Attendance by the individuals is advantageous to THA and its business; and
  - iv. The purpose of the event must be to conduct official THA business or to provide formal training; and

- v. Authorized personnel have provided advance approval and ensure adequate, itemized documentation to support the expenditure is provided.
- c. Client Events and Activities. Certain expenditures for food and other sundry supplies will be allowed when they are necessary for the well-being of THA clients, tenants or a housing project. Examples of needs and activities that may meet the above criteria include:
  - i. Agency sponsored open houses, town hall meetings, special community events, and the like in order to induce client participation, outreach or education.
  - ii. Social gatherings for clients that foster neighborhood spirit and assist in tenant retention.
  - iii. Meetings that bring clients or tenants together to discuss any business aspect of a property or changes in THA programs.
  - iv. THA sponsored, budgeted, and programmed cultural or recreational events for clients hosted by the Community Services Department.
- d. Periodic management team or Board of Commission retreats. The decision as to the appropriate level of expense is at the discretion of the Executive Director.
- e. Expenditures specifically spelled out in Special Purpose grants received by the Authority that result in meeting grant goals.
- f. Parking. Parking or parking vouchers may be provided for meeting attendees where necessary to serve THA's business or programmatic interests.
- g. De Minimis Provisions. De minimis employee benefits are consistent with the goal of maintaining a good working environment. Therefore, to enhance the working environment for all employees, the Authority will make the following available at no charge:
  - Water Cooler
  - Tea
  - Hot chocolate
  - Supplies such as filters, sugar, creamer, stirrers and cups
  - Other related de minimis supplies
- h. Funds will be provided by business activities that generate income for the agency, or from unrestricted grants that include funding for any specific activity identified above. Funds from Federal sources will not be used to pay for any of the expenditures above.

## **7.2 Non-Allowable Meals or Light Refreshments**

The following types of activities shall not be supported with THA funds:

- a. Normal daily business of THA employees (e.g., daily coffee, etc.);
- b. Regularly scheduled meetings such as routine staff meetings;

- c. Hosting activities. Hosting includes, but is not limited to, those activities that are intended either to lobby a legislator or a governmental official, or are to be a social rather than governmental business event, and include expenditures for meals for those whom THA is not legally authorized to reimburse.
- d. Alcoholic beverages;
- e. Birthday celebrations;
- f. Celebrations for departing employees except official retirement parties, or separations of long-tenured employees as provided in *THA Policy HR-10.15 Employee Recognition and Appreciation Section 7.5*;
- g. Meals that are primarily social in nature.

### **7.3 Approval Documentation Required**

Events, training and other meeting expenditures that fall under this policy must receive approval from the Director responsible for the event. For occasions where spending is over \$500, pre-approval is required using *THA Form F-30.05(1) Approval for Expense*. The request requires a clear explanation of the business purpose of the meeting. At the time of reimbursement, a roster of those attending the meeting must be attached to the receipt to document the expense.

### **7.4 No Obligation Established**

This policy does not obligate the THA to provide meals or light refreshments under any circumstances.