



PORTLAND PUBLIC SCHOOLS
OFFICE OF CHIEF FINANCIAL OFFICER

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DISTRICT SPENDING GUIDANCE: MEALS, REFRESHMENTS, GIFT CARDS, AND GIFTS

This guidance is issued to clarify and reinforce District policies, state laws, and Oregon Government Ethic Commission rules regarding food purchases, gift cards, and gifts.

Food and Beverages while Traveling:

Employees are eligible to receive a per diem reimbursement for meals purchased for themselves while traveling. *Food and beverages cannot be charged to your PCard while participating in District approved travel.* Once travel is completed, employees must complete the Travel Training Reimbursement Request form <https://www.pps.net/Page/2917> to receive per diem funds.

If travel related meals are purchased with a District PCard, the employee will be required to reimburse the District.

Meals and Refreshments:

Meals are defined to include food and beverages provided at breakfast, lunch, or dinner.

Refreshments are defined to include beverages and snack items that are less extensive than full meals.

District funds may be used for meals and refreshments in the following instances:

- Meals may be provided at District-sponsored training sessions, conferences, and whole school or department teambuilding events/retreats that:
 - Last a minimum of four hours; and
 - Are attended by a minimum of ten participants.
 - Or: If attended by fewer than ten participants, the Administrator determines that, based on proximity to available food service, participants cannot reasonably be expected to obtain a meal on their own.
- Meals may be provided to School Board members and staff participants of School Board meetings when the meeting is held over a normally scheduled meal period and the meeting is at least two hours long.
- Meals may be provided for meetings involving members of the community who are voluntarily assisting the District in its mission when the meeting is held over a normally scheduled meal period.

- District funds may be used to provide meals for staff when attending working business meals with non-PPS parties such as community groups or agency or industry partners. Business must be conducted during the meal period and a benefit to the District must be gained by attendance of District staff.
- Meals may be provided for students at the discretion of the Administrator.
- District funds may be used to provide refreshments for the purposes or events listed below:
 - Business meetings with industry representatives or the public, such as task forces or advisory committees.
 - Business meetings or training events involving District employees that are scheduled to last three hours or longer.
 - Training events held for the purpose of instruction or dissemination of information to the general public.
 - District-sponsored employee recognition or volunteer recognition programs.
 - Where refreshments are included as a non-separable portion of the cost of renting a facility.
 - As a gesture of appreciation to volunteers during or after work is performed.
 - Refreshments may be provided for students at the discretion of the Administrator.

District funds may not be used for meals or refreshments in the following instances:

- District funds may not be used to provide meals or refreshments for staff trainings, conferences, teambuilding events/retreats, or business meetings that do not meet the criteria stated above.
- District funds may not be used to provide meals or refreshments for regularly scheduled staff meetings.
- District funds may not be used to provide meals or refreshments for office social events or voluntary social events (either off-site or in the office) such as celebrating holidays, birthdays, retirements, etc.
- District funds may not be used to purchase bottled water and/or water dispensers for offices, except when water has been officially tested and found to be unsafe for drinking purposes, or in cases of permanent or temporary water unavailability.
- District funds may not be used to purchase alcoholic beverages.

Required Documentation for Meal or Refreshment Purchases:

For each meal or refreshment purchase, the following information must be included with your original itemized receipt submitted with your PCard reconciliation or with your request for reimbursement:

- Employee meeting or event:
 - A written agenda that contains dates and times of the meeting
 - Employee sign-in sheet with signatures of all attendees or copy of Pepper PD

attendance record

- Business meetings with non-PPS parties such as community groups or agency or industry partners:
 - Indicate business purpose and general description of attendees
- Student activity:
 - Indicate title of activity and note that it is a student event
- Grant funded event:
 - An agenda with business topics or flyer for families or members of the public
 - Sign-in for all participants (if required by grant)
 - Title of training and type of participants (e.g., staff, families, students, members of the public)

Gift Cards:

According to the IRS, gift cards are equivalent to cash and accordingly considered wages that are subject to taxation. Therefore, gift cards may never be purchased for employees but may be purchased (1) to meet the immediate needs of homeless students, or (2) if a grant agreement explicitly provides for gift cards, or (3) otherwise with pre-approval of the CFO.

Gifts:

It is prohibited to use District funds to purchase gifts for staff. According to Oregon ethics law (ORS 244.010 et seq.), gifts to employees are considered financial benefits. Financial benefits are included in employees' established benefits package. If they are not included in their established benefits package, they are not allowable. This prohibition includes flowers and holiday and birthday gifts or cards. These items must be paid for by staff with personal funds.

Notwithstanding the above, the Department of Human Resources or the School Board may utilize District funds to provide a small token of appreciation for an employee's retirement, years of service, or accomplishments warranting special recognition.