

Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES
SECTION: V. FINANCIAL AFFAIRS
Subsection: U. Entertainment and Related Expenses

~~June 2018~~ December 2026

1. Definitions

For purposes of this policy, the following definitions shall apply:

a. Alcohol — Any beverage containing alcohol as defined in Idaho Code § 23-105.

b. Appropriated Funds — Any funds appropriated by the Idaho Legislature.

c. Donor — An individual who donates money or property to the institution or to an institutional foundation.

d. Employee — An individual who is employed by the institution.

e. Entertainment — Expenses incurred for activities that involve guests external to the institution and serve an official institutional business purpose, including meals, refreshments, tickets, and related hospitality.

f. Foundation — A nonprofit entity organized to support an institution by receiving and administering private gifts, grants, and donations on behalf of the institution.

g. Guest — An individual who renders a service to the institution or to whom the institution wishes to extend goodwill. Examples of guests include students, parents, visiting speakers, advisory board members, employees of outside agencies, members of the general public, or people who are purchasing goods and services from the institution.

h. Local Funds — Funds generated through fees, sales of services, or investment income. This does not include funds generated from sponsored programs.

i. Meal — A catered or restaurant provided breakfast, lunch or dinner.

j. Official Station — The work area or office assigned to an employee.

k. Public Relations Fund — A specially designated fund used for entertainment related expenses. These funds are transferred from local funds or provided by Foundations. Public Relations Fund is identified separately from Local Funds because it may include Foundation-provided gifts, which can carry restrictions distinct from standard local funds.

l. Sponsored Programs Fund — Primarily consists of grant funds but can include funds provided by an external entity to perform specific research related work. This includes F&A funds and sponsored program income.

m. Student — An individual who is an enrolled student of the institution.

n. Volunteer — An individual who provides services to the institution without compensation. An employee may not be asked or permitted to serve as a volunteer in lieu of compensation for services that fall within the scope of the employee's normal job duties or working hours.

GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: U. Entertainment and Related Expenses

~~June 2018~~ December 2026

2. General

a. The State of Idaho has established policies and procedures related to meals and refreshments. Except as described in this policy, institutions are expected to adhere to these policies and procedures.

b. Institutions are required to establish institutional policies for meals, refreshments and entertainment.

c. Institutions are permitted to establish policies that are more restrictive than allowed by state and board policy.

d. All meal, refreshment and entertainment expenditures must be sufficiently documented to support the business purpose of the expense and to facilitate review of the expense. If appropriated or sponsored program funds are utilized, documentation must meet requirements established by the State of Idaho. If local or public relation funds are used, documentation requirements can differ from requirements found in state policy.

e. Electronic receipts, digital confirmations, screenshots and electronic transaction records are acceptable forms of documentation provided the required transaction information is clearly identifiable and legible.

f. Meals and refreshments purchased with appropriated or sponsored program funds must adhere to meal and refreshment policies and procedures established by the State of Idaho.

g. Alcohol — Alcoholic beverages may not be purchased with appropriated funds. Alcohol may be purchased with sponsored program funds only if the terms of the award require it. Alcohol may be purchased with public relations funds for entertainment purposes, provided that such purchases are reasonable, serve a legitimate institutional business purpose, and comply with applicable state and local laws. Institutional policies must establish guidelines governing the purchase of alcohol with public relations funds.

h. Meal and refreshments purchased with local or public relation funds can differ from state policy requirements. At a minimum, institutional policies must establish meal and refreshment limits and documentation requirements for local and public relation funds.

i. Student Athletes — Meals for student athletes and athletic teams have unique requirements and needs, and are subject to NCAA, conference, and federal requirements. Institutions must establish policies and procedures addressing student athlete meals that are consistent with board policy related to athletic operations. Policies and procedures must establish appropriate limits on meal expenses and set minimum documentation requirements.

j. Employee Recruitment — All fund types can be used for meals and refreshments related to employee recruitment. For these expenses to be allowed, institutions must establish meal and refreshment policies and procedures specific to employee recruitment. If appropriated funds are used, expenditures must adhere to state policy.

GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: U. Entertainment and Related Expenses

~~June 2018~~ December 2026

k. Employee Recognition and Celebration Events — Local funds may be used for employee recognition or celebration events, such as retirement celebrations or service anniversaries, that do not involve an external guest and therefore do not qualify as Entertainment under this policy. For these expenses to be allowed, institutions must establish policies and procedures specific to employee recognition and celebration events, including reasonable per-person limits and approval requirements. Appropriated and sponsored program funds may not be used for this purpose.

3. Entertainment and Business Meal Expenses

Entertainment expenses are incurred when the institution hosts or participates in official functions involving guests external to the institution. Such expenses must serve a legitimate institutional business purpose, be reasonable and appropriate, and be approved by an authorized institutional official. Entertainment expenses may not be used for personal benefit.

~~4.~~ The chief executive officer and his or her designated employees are authorized to use ~~appropriated, foundation and local~~ local funds and public relations funds for entertainment and related expenses for official functions which support the institutional mission and serve a business purpose. This authorization requirement applies to all entertainment and related expenses addressed in this section.

a. Entertainment involves guests external to the institution and is related to one or more of the following purposes:

- i. recognition or promotion of academic achievement, scholarship, service to the institution, or athletic achievement
- ii. promotion or communication of intellectual ideas and/or exchange of administrative and operational information on the institution's programs or activities
- iii. support of institution-sponsored student events and activities
- iv. development events ~~(donor~~ (e.g., donor receptions, fundraising activities, alumni gatherings, etc.)
- v. advocacy events with elected officials and policymakers, subject to the limitations of Title 18, Chapter 13, Idaho Code
- vi. assistance to the State Board of Education, accrediting agencies, officials from other institutions, etc.

b. ~~Meals~~ Business Meals (Internal): Meals and refreshments may be provided for institution administrative/business meetings if integral to the meeting and the meeting time encompasses a normal meal time. ~~Meetings at which a meal is provided must include at least one institution employee, be agenda driven, and be directly related to specific institution business.~~ Such meals must relate to specific institutional business. Meals and refreshments

GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: U. Entertainment and Related Expenses

~~June 2018~~ December 2026

shall not be provided for routine or regular meetings between institutional employees. Regularly scheduled meetings (e.g., standing weekly or monthly staff or committee meetings) are considered routine or regular for purposes of this provision; periodic events such as retreats, trainings, or planning sessions are not. When institutional employees or students participate in Entertainment activities alongside external guests, their associated costs may also be covered as part of the entertainment expense.

c. Institutional entertainment policies must establish tiered approval thresholds; the specific dollar levels of those tiers are left to institutional discretion and are not specified by the Board. Entertainment expenditures must be approved in advance of the expense being incurred. Approvers and participants must not have a personal financial interest in the event or expenditure.

~~c. Public relations expenses, and business~~ d. Business and civic club memberships ~~(e.g.,~~ (e.g., chamber of commerce or Rotary Club) are allowable if they are reasonable, necessary, and related to the function of the institution. Membership at a country club or dining club shall not be allowed unless specifically provided for in an employment agreement approved by the Board.

e. Some events have need for employees and volunteers to be easily identifiable; institutions are permitted to purchase institutional clothing or logo items for employees and volunteers for this purpose.

~~2. All expenses authorized in this Subsection shall be properly documented to support the business purpose of the expenditure. In addition, actual expenses shall be reported to the Board upon request.~~

4. Reporting Requirements

Institutions may be required to provide regular reports on meal, refreshment and entertainment expenses to the Board and/or BAHHR Committee for review. The content and frequency of reports will be determined by the BAHHR Committee.