

## Business/Non-Instructional Operations CASH DISBURSEMENT

### Gifts and Food Regulation

Staff of the Brookfield Public Schools may purchase food for specific school related functions. Gifts purchased on behalf of the school district must be purchase only with authorization of the Superintendent.

### Guidelines for School Related Functions, which may include Food Expenditures

The functions or events at which it is considered appropriate for food and beverages to be served to district personnel are limited to the following:

#### *Business Function*

Food may be provided at district meetings that involve substantive and bona fide business discussions with an outside party or parties in attendance. Outside parties include official guests of the district, prospective faculty and staff during the interview process and guests invited to assist in various school programs.

#### *Internal Training Function*

Food may be provided to participants of a formal training session that lasts all day when business is conducted through the time of the meal. Beverages and light refreshments only may be provided at a training session that lasts at least half a day.

#### *Other Internal Functions*

This category includes district-recognized events, such as award ceremonies or events supporting district-wide events. These events must be preapproved by the Superintendent or Principal.

### Guidelines for Appropriate Food Expenditures

This policy established the following requirements and limitations regarding appropriate food expenditures:

- Food and beverages may be provided only if a function or event that meets the criteria list above.
- A listing of the names of each person in attendance at events at which food is provided must be submitted as documentation to support payment.
- Documentation to support food and beverage expenditures at functions that are training events must include a description of the type of training provided.
- Reimbursement requests for business meals must be supported by an original itemized receipt. Credit card statements are not acceptable.
- All purchases are limited by available school/district budgets.

### Guidelines for Inappropriate Food Expenditures

- Food may not be provided at planning meetings, regularly scheduled or routine meetings. This restriction is based on current tax laws and is intended to avoid the necessity of including the value of such meals in an employee's taxable income.
- "Working meals" where one employee purchases food/beverage for another employee, on or off school premises, including but not limited to breakfast, lunch or dinner is not allowable.
- District funds may not be used for food/beverages pertaining to birthday/holiday celebrations, bridal showers, baby showers, or other such events.
- Purchase of alcoholic beverages is strictly prohibited.
- Food provided for students during class time should be purchased at the teacher's expense. Food purchases for club or honor society induction ceremonies can come from school budgets with permission from the Superintendent or Principal.

### Guidelines for Gift Expenditures

- District funds may not be used by individual employees, departments or schools for items (gifts, cards, etc.) pertaining to birthday/holiday celebrations, bridal showers, baby showers, or other such events. Flowers (or other special gifts) in occasions such as illness or death of a family member shall be purchased by personal donations only.
- Only the office of the Superintendent is authorized to purchase any items on behalf of the district.
- Gifts purchased will be reviewed at the monthly BOE Business & Facilities sub-committee meeting.

The final determination of whether an item is reasonable and necessary will be made by the Superintendent or his/her designee.

Legal Reference: Connecticut General Statutes  
10-248 Payment of school expenses

Regulation Adopted: 10/1/14

**BROOKFIELD PUBLIC SCHOOLS**  
Brookfield, Connecticut