

Guernsey Memorial Library	Section #	
Manual Name Library Policy Manual	Date Issued: 1/10/2008	Subsection
Section Meals and Refreshments	Date Revised: 12/23/2013	Page

MEALS AND REFRESHMENTS

The Board of Trustees recognizes that from time to time it may be appropriate to provide meals and/or refreshments at Guernsey Memorial Library meetings and/or events, which are being held for an educational or program-related purpose. Any expenditure made on such meals and/or refreshments should be appropriately documented with a receipt, itemized whenever possible, and submitted to the Library's Director and Account Clerk for the purposes of audit and possible reimbursement.

Examples of authorized categories of expenditures include but are not limited to refreshments for staff meetings, receptions for volunteers, and other meetings at which Guernsey Memorial Library business is conducted.

Administrative Guidelines

Whenever meals and/or refreshments are ordered, the person making the request shall indicate the date, purpose of the meeting and identify the group in attendance. It is acknowledged that meal and/or refreshment expenditures may be incurred as an extension of the responsibilities of employees or to continue to enhance a specific activity or event that is being held for a business purpose. In such instances, documentation as noted above shall be submitted to the account clerk for the purposes of audit and possible reimbursement. In an instance where a receipt has been lost or not obtained, at the discretion of the Director or Board, a signed statement may be submitted as a substitute document.

Examples of authorized categories include but are not limited to a meal with a consultant employed by the Guernsey Memorial Library, a meal provided to a committee or working group whose responsibilities require working through the meal hour, or other specific circumstances for which working through the meal hour is advantageous to the library.

Meal costs (excluding alcoholic beverages) included for travel-related approved conferences shall be reimbursed, provided that such costs are reasonable and the expense is appropriately documented with an itemized receipt.

Taxes and tips related to meals and refreshments will not be reimbursed. See the account clerk about the possibility of using a tax-exempt form related to such purposes.