

**BOARD OF EDUCATION
DETROIT PUBLIC SCHOOLS
EFFECTIVE OCTOBER 1, 2007**

AMENDMENT TO THE CURRENT P-CARD POLICY

**GENERAL SUPERINTENDENT'S USAGE OF
P-CARD FOR LOCAL BUSINESS MEALS**

Purpose

The Board recognizes the importance of the General Superintendent's ability to transact business in order to further the growth of the District as well as enhancing the education being provided to the children of the City of Detroit. This policy governs the allowable use of the District Purchasing Card (P-Card) for the General Superintendent in the purchase of local business meals occurring during the achievement of District-wide goals. It includes procedures for approval and documentation of such allowable expenditures by the General Superintendent. The Board relies upon the General Superintendent to exercise sound judgment in committing the District's funds.

Policy

The General Superintendent may use the P-Card for both ordinary and necessary meals in furtherance of District business. In compliance with the Internal Revenue Service Code, in order to meet the criteria as an authorized meal expenditure, an employee must show that:

- The main purpose and/or associated purpose was in the active conduct of business
- The employee did engage in business with the person during the business meal and/or directly before or after a substantial business discussion
- The employee has more than a general expectation of obtaining some benefit to the business

The General Superintendent must document and substantiate all local business meals to meet the requirements of the Internal Revenue Services regulations and prudent business practices. Each documented transaction must include a Business Meal Certification Form (See attached) to be submitted to the Office of Finance. All costs should be supported by the itemized actual receipts and attached to the Business Meal Certification Form. In the event such costs are not properly documented or substantiated, the District shall not bear the cost of that particular expense.

This policy is subject to modification at the discretion of the Board.

**DETROIT PUBLIC SCHOOLS
OFFICE OF FINANCE**

**LOCAL BUSINESS MEAL
CERTIFICATION FORM**

The purpose of this form is to document the qualifications of local business meals for payment or reimbursement.

DATE OF MEAL: _____

BUSINESS MEAL AMOUNT: _____

NAME OF DINING FACILITY: _____

TYPE OF MEAL: Breakfast Lunch Dinner

NUMBER OF PARTICIPANTS: _____

BUSINESS PURPOSE OF MEAL: _____

<u>NAME OF OTHER MEAL PARTICIPANTS</u>	<u>NAME OF EMPLOYER/AFFILIATION</u>