

Text of the executive order follows:

Executive Order 2007 – 09S

Imposing Limits on the Use of Public Funds for the Purchase of Food

1. Initial, Temporary Limits. On March 6, 2007, after learning that approximately \$3.9 million had been spent by executive branch entities in Fiscal Year 2006 and part of Fiscal Year 2007 on food and related expenditures, I instructed the Office of Budget and Management to implement a temporary freeze on those expenditures in order to review and evaluate our spending policies in this regard. That review is now complete.

2. Our Duty As Stewards of Taxpayer Provided Funds. It is the duty of all public servants to carefully weigh any expenditure of public dollars. Those of us who serve the public must continually remind ourselves that wasted dollars take needed resources away from improving education, attracting jobs and caring for the least among us. Put simply: we must live within our means and invest in what matters. This understanding is rooted in the belief that it is a privilege to be permitted to serve the public -- even when our service is in a volunteer capacity. As governor, I am deeply thankful for the care and concern that state employees and volunteers all over Ohio bring to these responsibilities.

3. Limiting the Need for Taxpayer Funded Food. There are practical, common sense things public servants can do regarding meals: pack a lunch, buy our own meals, hold potlucks or find new ways to conduct business that don't involve food at all. The bottom line I'm asking all state employees and volunteers to adhere to is this: public dollars should not, except in limited and defined circumstances, be spent on food-related expenses.

4. Defining the Limits on Public Fund Expenditures on Food. With this spirit in mind, all executive branch agencies, boards and commissions are directed to utilize the following Object Codes, Definitions and Guidelines regarding the expenditure of public dollars on food:

a. Accounting Object Codes. In the limited circumstances in which the expenditure of public funds for food is permissible, one of two accounting Object Codes should be utilized in official agency records. The first, Object Code 293.01, was previously in use but has been rewritten and covers the general expenditure of public funds for food at various kinds of meetings. In addition, a new Object Code 293.05 has been established for the expenditure of public funds for food paid for by registration fees or meeting participants. The specific expenses to be charged to these codes are as follows:

i. Object Code 293.01: Hosting Meetings, Seminars and Conferences – Food Payment and Supplies.

Charge to this subobject payments made for meals, food expenses (doughnuts, box lunches, coffee), and related supplies relative to hosting a meeting, seminar, or convention held for official state business when the subject matter is within the scope of official business of the sponsoring agency.

ii. Object Code 293.05: Hosting Meetings, Seminars and Conferences – Food Expenses Fully Covered by Participant Fees.

Charge to this subobject payments made for meals, food expenses and related supplies relative to hosting a meeting, seminar, or convention held for official state business when the subject matter is within the scope of official business of the sponsoring agency. Use this subobject when all such expenses are fully covered by participant fees.

b. Definitions. When utilizing the above Object Codes, the following definitions shall be utilized:

i. "Food Expenses" include all expenditures for food, as well as for refreshments such as juices, coffee or bottled water and for paper products or other supplies associated with the serving of food.

ii. "Public dollars" include all dollars from local, state or federal taxes as well as moneys paid into agency rotary accounts.

c. Permitted Expenditures. The above Object Codes and Definitions may only be used for expenditures of public dollars in the following circumstances (please note that if the restrictions in this Order in any way conflict with a current collective bargaining agreement, the terms of any such agreement will control):

i. Food expenses for which the costs have been covered by a registration fee or a payment by the meeting participant. To ensure that the registration revenue is matched against food expenses, use Object Code 293-05 and Revenue Source Code 5983 in these circumstances

ii. Food expenses for public safety first responders engaged in public safety related duties who are not already on travel status (and therefore receiving meals) or who are not part of a labor contract providing food when overtime is greater than 4 hours during the response to an emergency (and therefore receiving meals).

iii. Food expenses associated with seeking consumer or client input on departmental policies, when some or all of the consumers or clients are individuals on a fixed income, who could not otherwise afford to bring or pay for their own food. When this authority is used, a memo citing to this provision should be attached to the voucher. Overall, it would be better to schedule this work at a non-meal time if at all possible.

iv. Food expenses covered by federal grants or other federal funds, but only if there is specific authority from the providing entity to use the federal funds to cover food expenses.

v. Food expenses related to training of law enforcement, emergency personnel or National Guard employees, if there is no option for leaving the training site for meals. However, if a member of a bargaining unit is already receiving per diem reimbursement, then these expenditures are prohibited as to those employees.

d. Guidelines for Permitted Expenditures. Even when making permitted expenditures for food expenses, the following guidelines should be followed:

i. Reasonable Costs: The cost of meals to the agency, board or commission shall be no more than \$6 for breakfast, \$9 for lunch, and \$12 for dinner, per person.

ii. The Best Deal: Work to negotiate the best deal with the limited resources available. Take advantage of the state term schedule for pre-negotiated rates.

iii. Accountability: Ask the Chief Fiscal Officers or their equivalent to approve internal food expense procedures; submissions arriving at OBM for payment will be treated as having met the approval of the CFO.

iv. Travel Rule: Ensure that the Travel Rule is only used when overnight lodging is required and be sure that overnight lodging is required to complete the agency, board or commission business.

e. Prohibited Expenditures: Although the only permissible food expenses are set out above, for purposes of reinforcement, expenditures of public funds for food in the following circumstances are specifically prohibited:

i. Agency, board, commission, task force, advisory committee or other equivalent meetings. Please note that eating meals and snacks is not considered to be part of the conduct of

agency, board or commission business and is therefore not considered an "actual and necessary expense" of conducting business.

ii. Working lunches (or other meals). Participants are expected to provide their own meals for working lunches since they would have provided their own meals but for the meeting.

iii. Staff retreats when the Travel Rule does not apply.

iv. Stakeholder input meetings when none of the stakeholders are on a fixed income and could not otherwise afford to bring or pay for their own food.

v. Employee recognition, volunteer recognition or thank-you events.

vi. Training sessions where the registration fee does not fully cover food expenses.

vii. Expenditures or reimbursements for spouses, contractors, grantees or vendors.

viii. Expenditures or reimbursements for charitable or political functions.

ix. Gratuities in excess of the rates and practices established in the Travel Rule.

x. Payment or reimbursement for state employees to attend outside conference breakfasts, lunches or dinners where the conference registration fee does not include these expenses.

f. Alternative Ideas: Supervisors and managers are encouraged to develop approaches to conducting state business which minimize the impact this Order will have on the conduct of state business. Accordingly, they should consider allowing, and when appropriate, facilitating:

i. Brown bag meals, meals at which all meeting participants chip in together to cover costs, and potlucks.

ii. The scheduling of meetings at times other than meal times.

iii. Reducing the need for travel and mealtime meetings through video conferencing or phone bridge conversations.

iv. Allowance of enough of a break in the day's schedule to allow participants to go out for a meal.

5. Improving this Order. Any requests for clarification of this Order should be conveyed to the Chief Fiscal Officer, or similar official, at the entity administering public funds which might be used for food expenses. Chief Fiscal Officers (or their equivalents) may ask clarifying questions about the interpretation or application of this Order by emailing Quentin.Potter@das.state.oh.us. Clarifications to this Order may be periodically posted on the State of Ohio website and this Order may be periodically updated as suggestions meriting modification to the Order come to my attention.

6. I signed this Executive Order on May 3, 2007 in Columbus, Ohio and it will expire on my last day as Governor of Ohio unless rescinded before then.

Ted Strickland, Governor