LABOR RELATIONS

UNITED STATES
POSTAL SERVICE

November 7, 2019

RECEIVED
NOV - 9 2019

Mr. Brian J. Wagner
President
National Association of Postal Supervisors
1727 King Street, Suite 400
Alexandria, VA 22314-2753

Dear Brian:

As a matter of general interest, the Postal Service is revising Management Instruction (MI) FM-640-2018-1, *Expenses for Internal and External Events*.

The subject revisions increase the maximum dollar value of mementos, prizes, or gifts that may be provided at events.

We have enclosed two copies of the revised MI, one with and one without changes identified.

Please contact Bruce Nicholson at 7773 if you have questions concerning this matter.

Sincerely,

Noah E. Meyers
Labor Relations Specialist
Labor Relations Policies and Programs

Enclosures

475 L'ENFANT PLAZA SW
WASHINGTON DC 20260-4101
WWW.USPS.COM

UNITED STATES POSTAL SERVICE®

Management Instruction

Date	October 2019
Effective	October 2019
Number	FM-640-2019-2
Obsoletes	FM-640-2018-1
Unit	Corporate Accounting

Cara Greene
Vice President
Controller

Expenses for Internal and External Events

CONTENTS

I Purpose

This management instruction (MI) provides policy and procedures for the purchase and payment of official Postal Service™ business internal and external event-related expenses. This instruction also references related policy and procedures contained in other Postal Service directives.

II Definitions

Internal Events

Internal events include on-site or off-site official meetings, training sessions, and Postal Service employee recognition and appreciation events attended predominately by Postal Service employees, but may include individuals representing outside organizations, contractors, and in limited circumstances an employee's immediate family members.

At the discretion of an Executive Leadership Team (ELT) member, the Postal Service may hold an internal conference (defined as an internal event with generally more than 100 persons, costing more than $100,000).

Standing staff and project meetings (those held on a set schedule for a set period of time, such as weekly, bi-weekly, monthly, or quarterly meetings) or short (less than 1 day) business meetings, are not considered internal events as described by this MI. Providing meals to employees during normal work hours, unless otherwise permitted by this MI, is not authorized. Employees are responsible for providing their own food during a meal break, unless in an emergency situation.

External Events

External events include on-site or off-site official business events that benefit the Postal Service; and while Postal Service employees (and contractors) may be required to participate as part of their official duties, they are predominately intended for and attended by customers or other external stakeholders, such as representatives of industry, special-interest groups, foreign postal administrations and visitors, suppliers, and others with whom the Postal Service conducts official business. This includes marketing events; stamp, facility, and other official dedication ceremonies; external conferences; forums; workshops and training events; trade shows; community-service activities; and other similar events related to official business.

III Purchase and Payment

Internal Events

Under Local Buy Threshold

Purchase and payment for most internal events are accomplished under local buying policies and procedures. When a government-issued purchase credit card cannot be used, and another local-buying method is used, charge to the following accounts:

Type of Event	General Ledger Account Number to be Charged
Meetings	56605
Employee Recognition and Appreciation Events	56605
Internal Conferences	56606
Training at Bolger Center or Norman Center	52362

For local-buying policies and procedures, see *Administrative Support Manual* (ASM) 722, Local Buying Authority, and Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* Personal credit cards may not be used for internal-event expenses.

Exceeding Local Buy Threshold

When internal event expenses exceed the local buying threshold, coordinate the requests with Supply Management's Travel and Conference Services Category Team (team) at the Employee Financial and Tactical Services CMC in Aurora, Colorado. Team members process the requests. Contacts for the team members are listed on the Supply Management website as follows:

1. Go to http://blue.usps.gov/purchase/.
2. Under SM Home, click *"Commercial Products & Services."*
3. Under CMCs, click *"Employee, Financial & Tactical Services CMC."*
4. Under About Employee, Financial, & Tactical Services CMC, click *"Staff Directory."*

Travel-Expense Charges for Postal Employees Attending Internal Events

An office initiating a request for an internal event that requires travel of another organization's employees will be responsible for bearing the cost of both the event and the travel, unless the invitee agrees to pay for his/her expenses. Charge direct meeting expenses using the chart in Section III of this MI and the finance number of the host organizations. Charge all travel expenses to the finance number(s) of the organization(s) agreeing to bear the cost of travel. Employees must submit their eTravel vouchers to their approving official unless otherwise directed.

See Handbook F-15, *Travel and Relocation*, http://blue.usps.gov/cpim/ftp/hand/f15.pdf, for travel policy and procedures.

Notes:

1. This requirement does not affect quarterly postmasters' meetings, or those situations where attorneys require the appearance of employees for trial, depositions, trial preparation, or similar proceedings related to litigation.
2. For non-postal–attendee travel at internal events, refer to MI FM-640-2013-3, *Travel Policy for Contractor and Non-Postal Service Personnel.*

External Events

Under Local Buy Threshold

Purchase and payment for most external events are accomplished under local buying policies and procedures. When a government-issued purchase credit card cannot be used, and another local buying method is used, charge to the following accounts:

Type of Event	General Ledger Account Number to be Charged
Meetings	56605
External Conferences	56606

For local-buying policies and procedures, see ASM 722, Local Buying Authority, and Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* Personal credit cards may not be used for external-event expenses.

Exceed Local Buy Threshold

When external-event expenses exceed the local-buying threshold, coordinate requests with Supply Management's Travel and Conference Services Category Team (team) at the Employee Financial and Tactical Services CMC in Aurora, Colorado. The team processes the requests. Contacts for this team are listed on the Supply Management Web site as follows:

1. Go to http://blue.usps.gov/purchase/.
2. Under SM Home, click *"Commercial Products & Services."*
3. Under CMCs, click *"Employee, Financial & Tactical Services CMC."*
4. Under About Employee, Financial, & Tactical Services CMC, click *"Staff Directory."*

Travel-Expense Charges for Postal Service Employees Attending External Events

An office initiating a request for an external event that requires travel of another organization's employees will be responsible for bearing the cost of both the event and the travel, unless the invitee agrees to pay for his/her expenses. Charge direct meeting expenses using the chart in Section III of this MI and the finance number of the host organization agreeing to bear the cost of travel. Employees must submit their eTravel vouchers to their approving official unless otherwise directed.

See Handbook F-15, *Travel and Relocation,* http://blue.usps.gov/cpim/ftp/hand/f15.pdf, for travel policy and procedures.

Notes:

1. This requirement does not affect travel for training or those situations where attorneys require the appearance of employees for trial, depositions, trial preparation, or similar proceedings related to litigation.
2. For non-postal-attendee travel at events, refer to MI FM-640-2013-3, *Travel Policy for Contractor and Non-Postal Service Personnel.*

Business-Representation Meals While on Travel (Officers Only)

Purchase and payment are made using the government travel card, or when not available, through another authorized payment method outlined in Handbook F-15, *Travel and Relocation,* for claiming reimbursement through eTravel. Personal credit cards may not be used for business-representation meals.

IV. Delegation

Approval authority specified in this MI may not be delegated. Individuals named in writing as officially acting in an "Approving Authority" position as shown in Exhibits A and B of this MI have the same authority.

V. Exclusions

Employees may not use Postal Service funds to pay for expenses associated with personal events unless those events are preauthorized by the Postmaster General (PMG) or the Deputy Postmaster General (DPMG). *Personal events* include, but are not limited to, holiday celebrations, birthdays, anniversaries, births, weddings, promotions, and Administrative Assistants Day. The personal-events-prohibition policy is also included in ASM 722 and Handbook AS-709.

Employees may not use Postal Service funds to pay for funeral expenses unless the expenses are pre-authorized by the responsible officer. See MI FM-640-2017-2, *Payment of Death Gratuity.*

Employees may use Postal Service funds to pay for floral arrangements on behalf of the Postal Service for the funeral of an employee. Expenses must be approved by a PCES manager and must be reasonable for the occasion. No other payments are authorized (e.g., donations in lieu of).

VI. Deviations

1. Deviations to the working-meal restriction for routine meetings noted in Section II, Definitions, Internal Events, may be authorized by an officer. The deviation must be in writing and attached to the eBuy2 or other authorization document.
2. Deviations to the meal and gratuity limits included in Exhibits A and B may be authorized by an officer by obtaining his or her approval on the applicable eBuy2 requisition for Business-Representation Meals.

3. All other requests for deviations to the policy stated in this MI, including approval for any activity not covered in this policy, must be submitted in advance of the event via e-mail to the manager, Corporate Accounting, for approval.

VII. Allowable Expenses

Exhibits A and B of this MI provide definitions of types of expenses, required supporting documentation, approval authorities, and other related policy and procedural references. Managers must fully consider available funding and both the benefits and the costs before authorizing and paying for expenses associated with hosting internal and external events as covered by this MI. In addition, managers must consider whether the appearance of a proposed event will raise questions as to its business value and whether the event can be readily justified to the public or oversight authorities. As necessary, seek the advice of the Ethics Office *(ethics.help@usps.gov).* When definition of business necessity is required in the eBuy requisition, state an economic (cost savings) or non-economic benefit (e.g., increasing meeting time by reducing lunch travel time or meals as thank you for award-related events).

Officers may authorize food at their routine events, but must use discretion in authorizing such funds.

Consistent with *Employee and Labor Relations Manual* (ELM) 665.26, officers may authorize Postal Service funds to purchase beer and wine in conjunction with an officer-approved event when they decide the consumption of such beverages is appropriate, and the Postmaster General may authorize beer, wine, or intoxicating beverages to be served in conjunction with a Postmaster General–approved event. For more details, see ELM 665.26, "Intoxicating Beverages."

See Exhibit A for the following authorized expense types for internal events:

A.1. Refreshments.

A.2. Working meeting meals.

A.3. Different location meals as part of continuing a working meeting.

A.4. Employee-recognition meals.

A.5. Employee-recognition/appreciation events with refreshments, meals, mementos, prizes, and gifts.

A.6. Extended meetings, training, and internal conferences with refreshments, meals, prizes, mementos, and gifts.

A.7. Officer-Approved Event (Internal).

A.8. Postmaster General-Approved Event (Internal).

See Exhibit B for the following authorized expense types for external events:

B.1. Large, preplanned events with refreshments, meals, mementos, prizes, and gifts.

B.2. Marketing and advertising events with refreshments, mementos, prizes, and gifts.

B.3. Community service-related projects, events, and charitable sponsorships with refreshments, mementos, prizes, and gifts.

B.4. Installation ceremony.

B.5. Officer-Approved Event (External).

B.6. Postmaster General-Approved Event (External).

Exhibit A

Allowable Expenses for Internal Events

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
A.1	Refreshments.	Beverages and light snacks appropriate for time of day being served.	■ eBuy requisition with justification (enough detail to explain the type and nature of the official internal event with general. description of attendees). ■ Itemized receipt(s) from the supplier.	■ Officers; ■ Postal Career Executive Service (PCES) managers; ■ Executive and Administrative Schedule (EAS) managers; ■ Inspection Service managers; or ■ Postmasters (EAS-18 and above).	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.*
A.2	Working meeting meals.	MEALS PER PERSON NOT TO EXCEED (NTE) (Excluding tax and gratuity. *Purchases billed to the USPS are entitled to any exemptions from state and local taxes otherwise available for purchases by the federal government; see Handbook AS-709, Chapter 3).* *Breakfast* — $25 *Lunch* — $35 *Dinner* — $50 *GRATUITY NTE* 20% An exception to the gratuity limit can be authorized up to 25% where gratuity is fixed by the service provider. Gratuity is calculated prior to any discounts provided.	■ eBuy requisition with justification that details the business necessity for continuing the business meeting through the meal period, including the benefit to be derived by the Postal Service. ■ As part of eBuy requisition, or on a separate document, list the names of the attendees and each attendee's organization if fewer than 5, and a general description of the group if more than 5 attendees are expected. ■ Itemized receipt(s) from the supplier.	■ Officers; or ■ PCES managers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.*

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
		Meals may be provided as part of a working meeting when they are required for the purpose of continuing official business and/or training. When practicable, schedule these meetings to avoid overlapping meal periods.			
A.3	Different location meals as part of continuing a non-routine working meeting.	Meal and gratuity limits are described in A.2. When meals cannot be provided at the same location as the working meeting, the officer may authorize moving the meeting for the meal period when doing so is required for the purpose of continuing official business. When practicable, schedule these meetings to avoid overlapping meal periods.	■ eBuy requisition with justification that details the business necessity for continuing the official business meeting through the meal period, including the benefit to be derived by the Postal Service, and the need to move or continue the official business meeting to a different location. ■ As part of eBuy requisition, or on a separate document, list the names of the attendees and each attendee's organization if fewer than 5 and a general description of the group if more than 5 attendees are expected. ■ Itemized receipt(s) from the supplier.	Officers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures*.

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
A.4	Employee-recognition meals.	Meal and gratuity limits are described in A.2. Meals served as part of employee-recognition or group-appreciation meeting. Employee-recognition meals are intended to recognize employees who have achieved outstanding performance, have superior competence, or have performed some other significant accomplishment. Employee appreciation, while often synonymous with employee recognition, also supports workplace-environment improvement and may include general employee, team, or staff appreciation that recognizes and serves to thank employees for their contributions in the workplace. Payment for other non-postal individuals whose attendance is requested at an event is generally not authorized unless usual and customary for the event and the responsible officer's written approval (eBuy, e-mail, or memo) is received.	■ eBuy requisition with justification for the recognition/meals. ■ As part of eBuy requisition, or on a separate document, list the names of the attendees and each attendee's organization if fewer than 5 and a general description of the group if more than 5 attendees are expected. ■ Itemized receipt(s) from the supplier.	■ Officers, or ■ PCES managers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ *Employee and Labor Relations Manual,* 490, Recognition and Awards.

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
A.5	Employee-recognition/ appreciation events with refreshments, meals, mementos, prizes, and gifts.	Employee-recognition/ appreciation (see A.4 for definition) events (e.g., family day) where refreshments and meals as described in A.1 and A.4 may be served as appropriate with the selected event. For other meeting expenses, follow applicable local buy, Finance, Supply Management, and Human Resources policies and procedures. Meal and gratuity limits are described in A.2. Payments for other non-postal individuals whose attendance is requested at an event are generally not authorized unless usual and customary for the event and the responsible officer's written approval (eBuy, e-mail, or memo) is received. Mementos, prizes, or gifts (less than $100*) may also be provided to employees and non-Postal Service attendees, as long as they cannot be exchanged for or converted to cash. Tax reporting is not required. *Note: The threshold is tied to the Internal Revenue Service (IRS) de minimis fringe benefits guidance and is subject to change.	■ eBuy requisition with a justification for the recognition/meals. ■ As part of eBuy requisition, or on a separate document, list the names of the attendees and each attendee's organization if fewer than 5 or a general description of the group if more than 5 attendees are expected. ■ Itemized receipt(s) from the supplier.	Officers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ MI FM-640-2013-7, *Postal Service Tax-Reporting Responsibilities — Event Mementos.* ■ ELM 620, Contests. ■ MI FM-610-2010-2, *Advance Payments.* ■ Handbook F-15, *Travel and Relocation.*

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
A.6	Extended meetings, training, and internal conferences with refreshments, meals, mementos, prizes, and gifts.	Meetings, training, and internal conferences that extend for more than 1 day where providing refreshments (see A.1) and meals are customary. For other meeting expenses, follow applicable local-buy, Finance, Supply Management, and Human Resources policies and procedures. Refreshments are described in A.1. Meal and gratuity limits are described in A.2. Payments for other non-postal individuals whose attendance is required at an event are generally not authorized unless usual and customary for the event and the responsible officer's written approval (eBuy, e-mail, or memo) is received. Mementos, prizes, or gifts (less than $100*) may also be provided to employees and non-Postal Service attendees as long as they cannot be exchanged for or converted to cash and tax reporting is not required. See MI FM-640-2013-7, ELM 490, and *eAwards* for additional information covering employees and non-Postal Service attendees. *Note: The threshold is tied to the IRS de minimis fringe benefits guidance and is subject to change.	■ eBuy requisition: include a justification with enough detail to explain the type and nature of the conference or training event. ■ Itemized receipt(s) from the suppliers.	■ Officers, or ■ PCES managers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ MI FM-640-2013-7, *Postal Service Tax-Reporting Responsibilities — Event Mementos.* ■ ELM 490, Recognition and Awards. ■ ELM, 620, Contests. ■ MI FM-610-2010-2, *Advance Payments.* ■ Handbook F-15, *Travel and Relocation.*

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
A.7	Officer-Approved Events.	Dollar amounts for refreshments and meals as described in A.1 and A.4 can be overridden by an officer. Beer and wine are authorized with officer approval. Do not approve beer and wine for working meals as described in A.2 and A.3.	■ eBuy requisition: include the name of the attendee(s) and a general description of the expected attendees. ■ Itemized receipt(s) from the supplier.	■ Officer.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ ELM 490, Recognition and Awards. ■ ELM 665.26, Intoxicating Beverages.
A.8	Postmaster General Approved-Events.	Dollar amounts for refreshments and meals as described in A.1 and A.4 can be overridden by the PMG. Beer, wine, and intoxicating beverages are authorized with PMG approval. Beer, wine, or intoxicating beverages are not approved for working meals as described in A.2 and A.3.	■ eBuy requisition: include the name of the attendee(s) and a general description of the expected attendees. ■ Itemized receipt(s) from the supplier.	■ Postmaster General.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ ELM 490, Recognition and Awards. ■ ELM 665.26, Intoxicating Beverages.

Notes:

1. *When employees participate in the events listed in A.1 through A.7 and are in official travel status, they must deduct meals in accordance with Handbook F-15 policy and procedures.*
2. *When refreshments or on-site meals (within designated limits) are necessary to support continuity of operations during an emergency response, follow documentation and approval policies in A.1. If an eBuy is not available, the use of PS Form 7381 or an e-mail to obtain approval is acceptable to serve as supporting documentation. Other policy directives issued as part of an emergency response take precedence over this MI to the extent that such directives conflict with this MI.*
3. *The Combined Federal Campaign (CFC) regulations govern all aspects of the CFC. Executive Orders 12353 and 12404 authorize the Office of Personnel Management (OPM) to prescribe rules and regulations to facilitate fundraising on behalf of charitable organizations through on-the-job solicitation of federal employees and military personnel and to ensure that recipient agencies are responsible in the use of the funds raised. CFC regulations are in Title 5, Part 950 of the Code of Federal Regulations, which is maintained at most regional and university libraries. These policies and other Postal Service CFC-related guidelines will take precedence over the policies contained in this MI.*

Exhibit B

Allowable Expenses for External Events

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other Policy References
B.1	Large, pre-planned events with refreshments, meals, mementos, prizes, and gifts.	Large, pre-planned events, typically with 5 or more external stakeholders. This includes marketing events; stamp, facility, and other official dedication ceremonies; external conferences; forums; workshops and training events; trade shows; community-service activities and other similar events related to official business. Depending on the hosted event, this may include serving refreshments (beverages and light snacks appropriate for time of day served) and/or meals. MEALS PER PERSON NOT TO EXCEED (NTE) (excluding tax and gratuity. See A.2 regarding taxes.) *Breakfast* — $25 *Lunch* — $35 *Dinner* — $50 *GRATUITY NTE* 20% An exception to the gratuity limit can be authorized up to 25% where gratuity is fixed by the service provider. When practicable, schedule these events to avoid overlapping meal periods.	■ eBuy requisition: include a justification that details the type and nature of the event and a general description of who is expected to attend. ■ Itemized receipt(s) from the suppliers.	■ Officers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ Handbook F-15, *Travel and Relocation.* ■ MI FM-640-2013-7, *Postal Service Tax-Reporting Responsibilities — Event Mementos.* ■ MI FM-610-2010-2, *Advance Payments.*

Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other Policy References
	Payment for other non-postal individuals whose attendance is required at an event is generally not authorized unless usual and customary for the event and the responsible officer's written approval (eBuy, e-mail, or memo) is received. For other meeting expenses, follow applicable local-buy, Finance, Supply Management, and Public Affairs and Communications policies and procedures. Mementos, prizes, or gifts (less than $100*) may be provided to employees and non-Postal Service attendees, as long as they cannot be exchanged for or converted to cash and tax reporting is not required. See MI FM-640-2013-7 for additional information covering employees and non-Postal Service attendees. *Note: The threshold is tied to the IRS de minimis fringe benefits guidance and is subject to change.			

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other Policy References
B.2	Marketing and advertising events with refreshments, mementos, prizes, and gifts.	This includes events such as Passport Fairs, Military Mailing events, eBay Days, and other events that are intended to market Postal Service products and services to customers. Depending on the hosted event, this may include serving refreshments (beverages and light snacks appropriate for time of day). Mementos, prizes, or gifts (less than $100*) may be provided to employees and non-Postal Service attendees, as long as they cannot be exchanged for or converted to cash and tax reporting is not required. See MI FM-640-2013-7, ELM 490, and *eAwards* for additional information covering employees and non-Postal Service attendees. For other meeting expenses, follow applicable local-buy, Finance, Supply Management, Marketing, and Public Affairs and Communications policies and procedures. *Note: The threshold is tied to the IRS de minimis fringe benefits guidance and is subject to change.	■ eBuy requisition: include a justification that details the type and nature of the event and a general description of who is expected to attend. ■ Itemized receipt(s) from the suppliers.	■ Officers, or ■ PCES managers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ MI FM-640-2013-7, *Postal Service Tax-Reporting Responsibilities — Event Mementos.* ■ MI FM-610-2010-2, *Advance Payments.* ■ ASM 33, Communications with the Public, and other applicable ASM sections. ■ ELM 490, Recognition and Awards.

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other Policy References
B.3	Community service-related projects, events, and charitable sponsorships with refreshments, mementos, prizes, and gifts.	See ASM 333.7, Participation in Community Service Activities. Depending on the hosted event, this may include serving refreshments (beverages and light snacks appropriate for time of day). Mementos, prizes, or gifts (less than $100*) may be provided to employees and non-Postal Service attendees, as long as they cannot be exchanged for or converted to cash and tax reporting is not required. See MI FM-640-2013-7, ELM 490, and *eAwards* for additional information covering employees and non-Postal Service attendees. For other meeting expenses, follow applicable local buying, Finance, Supply Management, and Public Affairs and Communications policies and procedures. *Note: The threshold is tied to the IRS de minimis fringe benefits guidance and is subject to change.	■ eBuy requisition: include a justification with enough detail to explain the type and nature of the event and a general description of who is expected to attend. ■ Itemized receipt(s) from suppliers.	As defined in ASM 333.7, Participation in Community Service Activities.	■ ASM 33, Communications with the Public. ■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ MI FM-640-2013-7, *Postal Service Tax-Reporting Responsibilities — Event Mementos.* ■ MI FM-610-2010-2, *Advance Payments.* ■ ELM 490, Recognition and Awards.

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other Policy References
B.4	Installation ceremony.	Public ceremonies to install and introduce postmasters and installation heads to the community. Depending on the hosted event, this may include serving refreshments (beverages and light snacks appropriate for time of day). Pricing guidelines are as follows: EAS 18 and below up to $100 EAS 20 up to $150 EAS 21/22 $200 EAS 23/26 $300 PCES $400 For other celebration expenses, follow applicable local-buy, Finance, Supply Management, and Human Resources policies and procedures.	■ eBuy requisition: include the name of the postmaster or installation head and a general description of the expected attendees. ■ Itemized receipt(s) from the supplier.	■ Officers, or ■ PCES managers.	■ ASM 722, Local Buying. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.*
B.5	Officer-Approved Events (External).	Dollar amounts for refreshments and meals as described in B.1 can be overridden by an officer. Beer and wine are authorized with officer approval.	■ eBuy requisition: include the name of the attendee(s) and a general description of the expected attendees. ■ Itemized receipt(s) from the supplier.	■ Officer.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ ELM 665.26, Intoxicating Beverages.
B.6	Postmaster General-Approved Events (External).	Dollar amounts for refreshments and meals as described in B.1 can be overridden by the PMG. Beer, wine, and intoxicating beverages are authorized with PMG approval.	■ eBuy requisition: include the name of the attendee(s) and a general description of the expected attendees. ■ Itemized receipt(s) from the supplier.	■ Postmaster General.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ ELM 665.26, Intoxicating Beverages.

Management Instruction

Date ~~February 2018~~October 2019~~August 2019~~

Effective ~~February 2018August~~ October 2019

Number FM-640-201~~8~~9-~~1~~02

Obsoletes FM-640-20~~0~~18-1

Unit Corporate Accounting

~~Maura A. McDevitt~~
Cara Greene
Vice President

Expenses for Internal and External Events

I Purpose

This management instruction (MI) provides policy and procedures for the purchase and payment of official Postal Service™ business internal and external event-related expenses. This instruction also references related policy and procedures contained in other Postal Service directives.

II Definitions

Internal Events

Internal events include on-site or off-site official meetings, training sessions, and Postal Service employee recognition and appreciation events attended predominately by Postal Service employees, but may include individuals representing outside organizations, contractors, and in limited circumstances an employee's immediate family members.

At the discretion of an Executive Leadership Team (ELT) member, the Postal Service may hold an internal conference (defined as an internal event with generally more than 100 persons, costing more than $100,000).

Standing staff and project meetings (those held on a set schedule for a set period of time, such as weekly, bi-weekly, monthly, or quarterly meetings) or short (less than 1 day) business meetings, are not considered internal events as described by this MI. Providing meals to employees during normal work hours, unless otherwise permitted by this MI, is not authorized. Employees are responsible for providing their own food during a meal break, unless in an emergency situation.

External Events

External events include on-site or off-site official business events that benefit the Postal Service; and while Postal Service employees (and contractors) may be required to participate as part of their official duties, they are predominately intended for and attended by customers or other external stakeholders, such as representatives of industry, special-interest groups, foreign postal administrations and visitors, suppliers, and others with whom the Postal Service conducts official business. This includes marketing events; stamp, facility, and other official dedication

CONTENTS

ceremonies; external conferences; forums; workshops and training events; trade shows; community-service activities; and other similar events related to official business.

III Purchase and Payment

Internal Events

Under Local Buy Threshold

Purchase and payment for most internal events are accomplished under local buying policies and procedures. When a government-issued purchase credit card cannot be used, and another local-buying method is used, charge to the following accounts:

Type of Event	General Ledger Account Number to be Charged
Meetings	56605
Employee Recognition and Appreciation Events	56605
Internal Conferences	56606
Training at Bolger Center or Norman Center	52362

For local-buying policies and procedures, see *Administrative Support Manual* (ASM) 722, Local Buying Authority, and Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* Personal credit cards may not be used for internal-event expenses.

Exceeding Local Buy Threshold

When internal event expenses exceed the local buying threshold, coordinate the requests with Supply Management's Travel and Conference Services Category Team (team) at the Employee Financial and Tactical Services CMC in Aurora, Colorado. Team members process the requests. Contacts for the team members are listed on the Supply Management website as follows:

1. Go to *http://blue.usps.gov/purchase/*.
2. Under SM Home, click *"Commercial Products & Services."*
3. Under CMCs, click *"Employee, Financial & Tactical Services CMC."*
4. Under About Employee, Financial, & Tactical Services CMC, click *"Staff Directory."*

Travel-Expense Charges for Postal Employees Attending Internal Events

An office initiating a request for an internal event that requires travel of another organization's employees will be responsible for bearing the cost of both the event and the travel, unless the invitee agrees to pay for his/her expenses. Charge direct meeting expenses using the chart in Section III of this MI and the finance number of the host organizations. Charge all travel expenses to the finance number(s) of the organization(s) agreeing to bear the cost of travel. Employees must submit their eTravel vouchers to their approving official unless otherwise directed.

See Handbook F-15, *Travel and Relocation, http://blue.usps.gov/cpim/ftp/hand/f15.pdf*, for travel policy and procedures.

Notes:

1. This requirement does not affect quarterly postmasters' meetings, or those situations where attorneys require the appearance of employees for trial, depositions, trial preparation, or similar proceedings related to litigation.
2. For non-postal–attendee travel at internal events, refer to MI FM-640-2013-3, *Travel Policy for Contractor and Non-Postal Service Personnel.*

External Events

Under Local Buy Threshold

Purchase and payment for most external events are accomplished under local buying policies and procedures. When a government-issued purchase credit card cannot be used, and another local buying method is used, charge to the following accounts:

Type of Event	General Ledger Account Number to be Charged
Meetings	56605
External Conferences	56606

For local-buying policies and procedures, see ASM 722, Local Buying Authority, and Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* Personal credit cards may not be used for external-event expenses.

Exceed Local Buy Threshold

When external-event expenses exceed the local-buying threshold, coordinate requests with Supply Management's Travel and Conference Services Category Team (team) at the Employee Financial and Tactical Services CMC in Aurora, Colorado. The team processes the requests. Contacts for this team are listed on the Supply Management Web site as follows:

1. Go to http://blue.usps.gov/purchase/.
2. Under SM Home, click *"Commercial Products & Services."*
3. Under CMCs, click *"Employee, Financial & Tactical Services CMC."*
4. Under About Employee, Financial, & Tactical Services CMC, click *"Staff Directory."*

Travel-Expense Charges for Postal Service Employees Attending External Events

An office initiating a request for an external event that requires travel of another organization's employees will be responsible for bearing the cost of both the event and the travel, unless the invitee agrees to pay for his/her expenses. Charge direct meeting expenses using the chart in Section III of this MI and the finance number of the host organization agreeing to bear the cost of travel. Employees must submit their eTravel vouchers to their approving official unless otherwise directed.

See Handbook F-15, *Travel and Relocation,* http://blue.usps.gov/cpim/ftp/hand/f15.pdf, for travel policy and procedures.

Notes:

1. This requirement does not affect travel for training or those situations where attorneys require the appearance of employees for trial, depositions, trial preparation, or similar proceedings related to litigation.
2. For non-postal-attendee travel at events, refer to MI FM-640-2013-3, *Travel Policy for Contractor and Non-Postal Service Personnel.*

Business-Representation Meals While on Travel (Officers Only)

Purchase and payment are made using the government travel card, or when not available, through another authorized payment method outlined in Handbook F-15, *Travel and Relocation,* for claiming reimbursement through eTravel. Personal credit cards may not be used for business-representation meals.

IV. Delegation

Approval authority specified in this MI may not be delegated. Individuals named in writing as officially acting in an "Approving Authority" position as shown in Exhibits A and B of this MI have the same authority.

V. Exclusions

Employees may not use Postal Service funds to pay for expenses associated with personal events unless those events are preauthorized by the Postmaster General (PMG) or the Deputy Postmaster General (DPMG). *Personal events* include, but are not limited to, holiday celebrations, birthdays, anniversaries, births, weddings, promotions, and Administrative Assistants Day. The personal-events-prohibition policy is also included in ASM 722 and Handbook AS-709.

Employees may not use Postal Service funds to pay for funeral expenses unless the expenses are pre-authorized by the responsible officer. See MI FM-640-2017-2, *Payment of Death Gratuity.*

Employees may use Postal Service funds to pay for floral arrangements on behalf of the Postal Service for the funeral of an employee. Expenses must be approved by a PCES manager and must be reasonable for the occasion. No other payments are authorized (e.g., donations in lieu of).

VI. Deviations

1. Deviations to the working-meal restriction for routine meetings noted in Section II, Definitions, Internal Events, may be authorized by an officer. The deviation must be in writing and attached to the eBuy2 or other authorization document.
2. Deviations to the meal and gratuity limits included in Exhibits A and B may be authorized by an officer by obtaining his or her approval on the applicable eBuy2 requisition for Business-Representation Meals.

3. All other requests for deviations to the policy stated in this MI, including approval for any activity not covered in this policy, must be submitted in advance of the event via e-mail to the manager, Corporate Accounting, for approval.

VII. Allowable Expenses

Exhibits A and B of this MI provide definitions of types of expenses, required supporting documentation, approval authorities, and other related policy and procedural references. Managers must fully consider available funding and both the benefits and the costs before authorizing and paying for expenses associated with hosting internal and external events as covered by this MI. In addition, managers must consider whether the appearance of a proposed event will raise questions as to its business value and whether the event can be readily justified to the public or oversight authorities. As necessary, seek the advice of the Ethics Office *(ethics.help@usps.gov).* When definition of business necessity is required in the eBuy requisition, state an economic (cost savings) or non-economic benefit (e.g., increasing meeting time by reducing lunch travel time or meals as thank you for award-related events).

Officers may authorize food at their routine events, but must use discretion in authorizing such funds.

Consistent with *Employee and Labor Relations Manual* (ELM) 665.2~~5~~6, ~~When reasonable and customary,~~ officers may authorize Postal Service funds to purchase beer and wine in conjunction with an officer-approved event when they decide the consumption of such beverages is appropriate, and the Postmaster General may authorize beer, wine, or intoxicating beverages to be served in conjunction with a Postmaster General~~-~~-approved event. For more details, ~~S~~see ~~the *Employee and Labor Relations Manual*,~~ELM 665.26, "Intoxicating Beverages~~, for more details~~."

See Exhibit A for the following authorized expense types for internal events:

A.1. Refreshments.

A.2. Working meeting meals.

A.3. Different location meals as part of continuing a working meeting.

A.4. Employee-recognition meals.

A.5. Employee-recognition/appreciation events with refreshments, meals, mementos, prizes, and gifts.

A.6. Extended meetings, training, and internal conferences with refreshments, meals, prizes, mementos, and gifts.

A.7. Officer-Approved Event (Internal).

A.8. Postmaster General-Approved Event (Internal).

See Exhibit B for the following authorized expense types for external events:

B.1. Large, preplanned events with refreshments, meals, mementos, prizes, and gifts.

B.2. Marketing and advertising events with refreshments, mementos, prizes, and gifts.

B.3. Community service-related projects, events, and charitable sponsorships with refreshments, mementos, prizes, and gifts.

B.4. Installation ceremony.

B.5. Officer-Approved Event (External).

B.6. Postmaster General-Approved Event (External).

Exhibit A

Allowable Expenses for Internal Events

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
A.1	Refreshments.	Beverages and light snacks appropriate for time of day being served.	■ eBuy requisition with justification (enough detail to explain the type and nature of the official internal event with general. description of attendees). ■ Itemized receipt(s) from the supplier.	■ Officers; ■ Postal Career Executive Service (PCES) managers; ■ Executive and Administrative Schedule (EAS) managers; ■ Inspection Service managers; or ■ Postmasters (EAS-18 and above).	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.*
A.2	Working meeting meals.	MEALS PER PERSON NOT TO EXCEED (NTE) (Excluding tax and gratuity. *Purchases billed to the USPS are entitled to any exemptions from state and local taxes otherwise available for purchases by the federal government; see Handbook AS-709, Chapter 3).* *Breakfast* — $25 *Lunch* — $35 *Dinner* — $50 *GRATUITY NTE* 20% An exception to the gratuity limit can be authorized up to 25% where gratuity is fixed by the service provider. Gratuity is calculated prior to any discounts provided.	■ eBuy requisition with justification that details the business necessity for continuing the business meeting through the meal period, including the benefit to be derived by the Postal Service. ■ As part of eBuy requisition, or on a separate document, list the names of the attendees and each attendee's organization if fewer than 5, and a general description of the group if more than 5 attendees are expected. ■ Itemized receipt(s) from the supplier.	■ Officers; or ■ PCES managers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.*

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
		Meals may be provided as part of a working meeting when they are required for the purpose of continuing official business and/or training. When practicable, schedule these meetings to avoid overlapping meal periods.			
A.3	Different location meals as part of continuing a non-routine working meeting.	Meal and gratuity limits are described in A.2. When meals cannot be provided at the same location as the working meeting, the officer may authorize moving the meeting for the meal period when doing so is required for the purpose of continuing official business. When practicable, schedule these meetings to avoid overlapping meal periods.	■ eBuy requisition with justification that details the business necessity for continuing the official business meeting through the meal period, including the benefit to be derived by the Postal Service, and the need to move or continue the official business meeting to a different location. ■ As part of eBuy requisition, or on a separate document, list the names of the attendees and each attendee's organization if fewer than 5 and a general description of the group if more than 5 attendees are expected. ■ Itemized receipt(s) from the supplier.	Officers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.*

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
A.4	Employee-recognition meals.	Meal and gratuity limits are described in A.2. Meals served as part of employee-recognition or group-appreciation meeting. Employee-recognition meals are intended to recognize employees who have achieved outstanding performance, have superior competence, or have performed some other significant accomplishment. Employee appreciation, while often synonymous with employee recognition, also supports workplace-environment improvement and may include general employee, team, or staff appreciation that recognizes and serves to thank employees for their contributions in the workplace. Payment for other non-postal individuals whose attendance is requested at an event is generally not authorized unless usual and customary for the event and the responsible officer's written approval (eBuy, e-mail, or memo) is received.	■ eBuy requisition with justification for the recognition/meals. ■ As part of eBuy requisition, or on a separate document, list the names of the attendees and each attendee's organization if fewer than 5 and a general description of the group if more than 5 attendees are expected. ■ Itemized receipt(s) from the supplier.	■ Officers, or ■ PCES managers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ *Employee and Labor Relations Manual,* 490, Recognition and Awards.

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
A.5	Employee-recognition/ appreciation events with refreshments, meals, mementos, prizes, and gifts.	Employee-recognition/ appreciation (see A.4 for definition) events (e.g., family day) where refreshments and meals as described in A.1 and A.4 may be served as appropriate with the selected event. For other meeting expenses, follow applicable local buy, Finance, Supply Management, and Human Resources policies and procedures. Meal and gratuity limits are described in A.2. Payments for other non-postal individuals whose attendance is requested at an event are generally not authorized unless usual and customary for the event and the responsible officer's written approval (eBuy, e-mail, or memo) is received. Mementos, prizes, or gifts (less than $~~75~~100*) may also be provided to employees and non-Postal Service attendees, as long as they cannot be exchanged for or converted to cash. Tax reporting is not required. *Note: The threshold is tied to the Internal Revenue Service (IRS) de minimis fringe benefits guidance and is subject to change.	■ eBuy requisition with a justification for the recognition/meals. ■ As part of eBuy requisition, or on a separate document, list the names of the attendees and each attendee's organization if fewer than 5 or a general description of the group if more than 5 attendees are expected. ■ Itemized receipt(s) from the supplier.	Officers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ MI FM-640-2013-7, *Postal Service Tax-Reporting Responsibilities — Event Mementos.* ■ ELM 620, Contests. ■ MI FM-610-2010-2, *Advance Payments.* ■ Handbook F-15, *Travel and Relocation.*

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
A.6	Extended meetings, training, and internal conferences with refreshments, meals, mementos, prizes, and gifts.	Meetings, training, and internal conferences that extend for more than 1 day where providing refreshments (see A.1) and meals are customary. For other meeting expenses, follow applicable local-buy, Finance, Supply Management, and Human Resources policies and procedures. Refreshments are described in A.1. Meal and gratuity limits are described in A.2. Payments for other non-postal individuals whose attendance is required at an event are generally not authorized unless usual and customary for the event and the responsible officer's written approval (eBuy, e-mail, or memo) is received. Mementos, prizes, or gifts (less than $~~75~~100*) may also be provided to employees and non-Postal Service attendees as long as they cannot be exchanged for or converted to cash and tax reporting is not required. See MI FM-640-2013-7, ELM 490, and *eAwards* for additional information covering employees and non-Postal Service attendees. *Note: The threshold is tied to the IRS de minimis fringe benefits guidance and is subject to change.	■ eBuy requisition: include a justification with enough detail to explain the type and nature of the conference or training event. ■ Itemized receipt(s) from the suppliers.	■ Officers, or ■ PCES managers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ MI FM-640-2013-7, *Postal Service Tax-Reporting Responsibilities — Event Mementos.* ■ ELM 490, Recognition and Awards. ■ ELM, 620, Contests. ■ MI FM-610-2010-2, *Advance Payments.* ■ Handbook F-15, *Travel and Relocation.*

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other References
A.7	Officer-Approved Events.	Dollar amounts for refreshments and meals as described in A.1 and A.4 can be overridden by an officer. Beer and wine are authorized with officer approval. Do not approve beer and wine for working meals as described in A.2 and A.3.	■ eBuy requisition: include the name of the attendee(s) and a general description of the expected attendees. ■ Itemized receipt(s) from the supplier.	■ Officer.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ ELM 490, Recognition and Awards. ■ ELM 665.26, Intoxicating Beverages.
A.8	Postmaster General Approved-Events.	Dollar amounts for refreshments and meals as described in A.1 and A.4 can be overridden by the PMG. Beer, wine, and intoxicating beverages are authorized with PMG approval. Beer, wine, or intoxicating beverages are not approved for working meals as described in A.2 and A.3.	■ eBuy requisition: include the name of the attendee(s) and a general description of the expected attendees. ■ Itemized receipt(s) from the supplier.	■ Postmaster General.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ ELM 490, Recognition and Awards. ■ ELM 665.26, Intoxicating Beverages.

Notes:

1. *When employees participate in the events listed in A.1 through A.7 and are in official travel status, they must deduct meals in accordance with Handbook F-15 policy and procedures.*
2. *When refreshments or on-site meals (within designated limits) are necessary to support continuity of operations during an emergency response, follow documentation and approval policies in A.1. If an eBuy is not available, the use of PS Form 7381 or an e-mail to obtain approval is acceptable to serve as supporting documentation. Other policy directives issued as part of an emergency response take precedence over this MI to the extent that such directives conflict with this MI.*
3. *The Combined Federal Campaign (CFC) regulations govern all aspects of the CFC. Executive Orders 12353 and 12404 authorize the Office of Personnel Management (OPM) to prescribe rules and regulations to facilitate fundraising on behalf of charitable organizations through on-the-job solicitation of federal employees and military personnel and to ensure that recipient agencies are responsible in the use of the funds raised. CFC regulations are in Title 5, Part 950 of the Code of Federal Regulations, which is maintained at most regional and university libraries. These policies and other Postal Service CFC-related guidelines will take precedence over the policies contained in this MI.*

Exhibit B

Allowable Expenses for External Events

	Authorized Expense Type	**Definition**	**Supporting Documentation**	**Approving Authority**	**Other Policy References**
B.1	Large, pre-planned events with refreshments, meals, mementos, prizes, and gifts.	Large, pre-planned events, typically with 5 or more external stakeholders. This includes marketing events; stamp, facility, and other official dedication ceremonies; external conferences; forums; workshops and training events; trade shows; community-service activities and other similar events related to official business. Depending on the hosted event, this may include serving refreshments (beverages and light snacks appropriate for time of day served) and/or meals. MEALS PER PERSON NOT TO EXCEED (NTE) (excluding tax and gratuity. See A.2 regarding taxes.) *Breakfast* — $25 *Lunch* — $35 *Dinner* — $50 *GRATUITY NTE* 20% An exception to the gratuity limit can be authorized up to 25% where gratuity is fixed by the service provider. When practicable, schedule these events to avoid overlapping meal periods.	■ eBuy requisition: include a justification that details the type and nature of the event and a general description of who is expected to attend. ■ Itemized receipt(s) from the suppliers.	■ Officers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ Handbook F-15, *Travel and Relocation.* ■ MI FM-640-2013-7, *Postal Service Tax-Reporting Responsibilities — Event Mementos.* ■ MI FM-610-2010-2, *Advance Payments.*

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other Policy References
		Payment for other non-postal individuals whose attendance is required at an event is generally not authorized unless usual and customary for the event and the responsible officer's written approval (eBuy, e-mail, or memo) is received. For other meeting expenses, follow applicable local-buy, Finance, Supply Management, and Public Affairs and Communications policies and procedures. Mementos, prizes, or gifts (less than $~~75~~100*) may be provided to employees and non-Postal Service attendees, as long as they cannot be exchanged for or converted to cash and tax reporting is not required. See MI FM-640-2013-7 for additional information covering employees and non-Postal Service attendees. *Note: The threshold is tied to the IRS de minimis fringe benefits guidance and is subject to change.			

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other Policy References
B.2	Marketing and advertising events with refreshments, mementos, prizes, and gifts.	This includes events such as Passport Fairs, Military Mailing events, eBay Days, and other events that are intended to market Postal Service products and services to customers. Depending on the hosted event, this may include serving refreshments (beverages and light snacks appropriate for time of day). Mementos, prizes, or gifts (less than $~~75~~100*) may be provided to employees and non-Postal Service attendees, as long as they cannot be exchanged for or converted to cash and tax reporting is not required. See MI FM-640-2013-7, ELM 490, and *eAwards* for additional information covering employees and non-Postal Service attendees. For other meeting expenses, follow applicable local-buy, Finance, Supply Management, Marketing, and Public Affairs and Communications policies and procedures. *Note: The threshold is tied to the IRS de minimis fringe benefits guidance and is subject to change.	■ eBuy requisition: include a justification that details the type and nature of the event and a general description of who is expected to attend. ■ Itemized receipt(s) from the suppliers.	■ Officers, or ■ PCES managers.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ MI FM-640-2013-7, *Postal Service Tax-Reporting Responsibilities — Event Mementos.* ■ MI FM-610-2010-2, *Advance Payments.* ■ ASM 33, Communications with the Public, and other applicable ASM sections. ■ ELM 490, Recognition and Awards.

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other Policy References
B.3	Community service-related projects, events, and charitable sponsorships with refreshments, mementos, prizes, and gifts.	See ASM 333.7, Participation in Community Service Activities. Depending on the hosted event, this may include serving refreshments (beverages and light snacks appropriate for time of day). Mementos, prizes, or gifts (less than $~~75~~100*) may be provided to employees and non-Postal Service attendees, as long as they cannot be exchanged for or converted to cash and tax reporting is not required. See MI FM-640-2013-7, ELM 490, and *eAwards* for additional information covering employees and non-Postal Service attendees. For other meeting expenses, follow applicable local buying, Finance, Supply Management, and Public Affairs and Communications policies and procedures. *Note: The threshold is tied to the IRS de minimis fringe benefits guidance and is subject to change.	■ eBuy requisition: include a justification with enough detail to explain the type and nature of the event and a general description of who is expected to attend. ■ Itemized receipt(s) from suppliers.	As defined in ASM 333.7, Participation in Community Service Activities.	■ ASM 33, Communications with the Public. ■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ MI FM-640-2013-7, *Postal Service Tax-Reporting Responsibilities — Event Mementos.* ■ MI FM-610-2010-2, *Advance Payments.* ■ ELM 490, Recognition and Awards.

	Authorized Expense Type	Definition	Supporting Documentation	Approving Authority	Other Policy References
B.4	Installation ceremony.	Public ceremonies to install and introduce postmasters and installation heads to the community. Depending on the hosted event, this may include serving refreshments (beverages and light snacks appropriate for time of day). Pricing guidelines are as follows: EAS 18 and below up to $100 EAS 20 up to $150 EAS 21/22 $200 EAS 23/26 $300 PCES $400 For other celebration expenses, follow applicable local-buy, Finance, Supply Management, and Human Resources policies and procedures.	■ eBuy requisition: include the name of the postmaster or installation head and a general description of the expected attendees. ■ Itemized receipt(s) from the supplier.	■ Officers, or ■ PCES managers.	■ ASM 722, Local Buying. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.*
B.5	Officer-Approved Events (External).	Dollar amounts for refreshments and meals as described in B.1 can be overridden by an officer. Beer and wine are authorized with officer approval.	■ eBuy requisition: include the name of the attendee(s) and a general description of the expected attendees. ■ Itemized receipt(s) from the supplier.	■ Officer.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ ELM 665.26, Intoxicating Beverages.
B.6	Postmaster General-Approved Events (External).	Dollar amounts for refreshments and meals as described in B.1 can be overridden by the PMG. Beer, wine, and intoxicating beverages are authorized with PMG approval.	■ eBuy requisition: include the name of the attendee(s) and a general description of the expected attendees. ■ Itemized receipt(s) from the supplier.	■ Postmaster General.	■ ASM 722, Local Buying Authority. ■ Handbook AS-709, *Purchase Card Local Buying Policies and Procedures.* ■ ELM 665.26, Intoxicating Beverages.