

LCC Gifts and Flowers

Table of Contents

I. GENERAL INFORMATION

- [A. Application](#)
- [B. Eligibility](#)
- [C. Expense Program Administrator](#)
- [D. LCC Card](#)
- [E. Reimbursement](#)
- [F. Reimbursement Procedure](#)
- [G. Expenses Under Contract, Grant, or Gift Funds](#)

II. GIFTS (Including Flowers) GUIDELINES

- [A. Births and Deaths – employee or employee's immediate family](#)
- [B. Illness/Injury – serious or long term](#)
- [C. Appreciation – gift in appreciation of service and/or accomplishment](#)
- [D. Gift Cards/Certificates](#)

III. BUSINESS CASES, PLANNERS AND CALENDARS

- [A. General Information](#)

I. GENERAL PROCEDURE

A. Application

These guidelines are intended to define and clarify the area for which LCC employees may receive authorization to expense certain special items such as gifts for recognition purposes, flowers, and business cases/planners/calendars. It provides a common set of guidelines to administer and control such expenses, to standardize both the documentation and application of such expenses and to meet the reporting requirements of the Internal Revenue Code.

Decisions regarding the use of these types of expenses will be made by the individual Divisions of the College. However, these policies, procedures, regulations, and reimbursement rates apply to all College expenses of this type regardless of source of funds. Fiscal responsibility is required when making decisions on these expenses as we are using tax payer dollars.

Any violation is subject to discipline. Any instance of fraud or misuse of College funds will be reported immediately to the appropriate Executive Leadership Team member and Human Resources Department. Any cumulative amount over \$1,000 will be reported monthly to the Audit Committee of the Board of Trustees.

B. Eligibility

Expenses covered by this guideline must be made by or approved in advance by the appropriate administrator in the Divisional office of the department making the request.

C. Special Purchases Program Administration

The use of LCC Purchasing cards for these types of special purchases is designed to provide improved service to employees who handle these types of transactions, while simultaneously reducing costs. The Financial Services Division coordinates the LCC Card program.

Questions about LCC's expense policies and procedures, reimbursements, and related issues should be directed to:

Assistant Controller
MC 7110
517-483-1719 – Telephone
517-483-9875 – Fax
garre12@star.lcc.edu

Questions or feedback on the LCC Card should be directed to:

Financial Services
MC 7000
517-483-1729 - Telephone
517-483-5285 – Fax
fs-pcard@star.lcc.edu

D. LCC Card

Lansing Community College utilizes the JPMorgan Chase MasterCard to provide institutional card services. These are available to College employees who incur these types of expenses on behalf of the College. The card is restricted to business purposes only and has no annual fee.

Employees who are expected to incur these types of expenses on behalf of the College are eligible for an LCC Card. Applications are available on the College Purchasing Department website. Supervisors and Financial Services identify candidates based upon specific circumstances.

After an employee is identified as a candidate for an LCC Card, the employee is responsible to submit the LCC Card Request dynamic form to Financial Services. The identified employee must then take the LCC Purchasing Card and Concur online trainings before a card will be issued or access to Concur granted.

E. Reimbursement

1. Original receipts are required for reimbursement of all expenses. If receipts have been lost, the employee must document the circumstance surrounding the situation. Expenses not sufficiently documented will be the responsibility of the employee.

F. Reimbursement Procedures

1. If an employee has an LCC Card, it must be used for these expenses. When reconciling an LCC Card expense or, if reimbursement is requested, expense claims must be itemized and submitted by expense report within ten business days of the transaction date.
2. Detailed receipts are required and must be submitted with the expense report.
3. Expense reporting must show detailed itemization of the expense type, the specific business purpose for the expense. All of these covered expenses must include name(s) of person(s), position(s) and specific business purpose for those who received this type of transaction.
4. Reimbursement will occur by check or direct deposit. LCC employees who have elected direct deposit for payroll will also receive their expense report reimbursement by this method. The payee's direct deposit reimbursement will be deposited to the bank account specified on their "Direct Deposit Authorization" form on file in Financial Services.

G. Contract, Gift or Grant Funds

In general, these types of expenses are to be funded from the LCC General Fund. Expenses disallowed for failure to conform to contract, donation or grant regulations are charged against the departmental budget as appropriate.

II. GIFTS (Including Flowers) GUIDELINES

A. Births and Deaths – employee or employee’s immediate family

1. College funds may be used to send flowers, baskets, or cards (to funeral home or family home) in the case of an employee death, the death of an employee’s immediate family, or the birth or adoption of a first child to an employee’s family. Immediate family is defined as mother, father, sister, brother, daughter, son, grandfather, grandmother, grandchild, step-parent, step-child, current spouse, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, and other legal dependents.
2. Departments may request that the Division Office send flowers, etc. on behalf of the Division and Department, **if the President’s Office or the Board of Trustees has not already sent flowers.**
3. These purchases should be limited to \$80 (including delivery charges). Flowers should be purchased using an LCC Card ensuring the transaction is processed as sales tax exempt by the vendor.

B. Illness/Injury – serious and/or long term

1. College funds may be used to send flowers, baskets, cards, etc. to employees with a serious illness or injury.
2. Departments may request that the Divisional Office send flowers, etc. on behalf of the Division and Department.
3. These purchases should be limited to \$50 (including delivery charges). These purchases should be purchased using an LCC Card ensuring the transaction is processed as sales tax exempt by the vendor.

C. Appreciation – gift in appreciation of service and/or accomplishment

1. All gifts in recognition of years of service or for retirement are administered by the Human Resources Department.
2. Small gifts, if less than \$25, may be given annually for recognition/appreciation. Please note, these gifts cannot be in the form of gift cards, cash, or cash equivalents.

D. Gift Cards/Certificates

1. IRS guidelines state that cash or a cash equivalent given to an employee is a taxable payment. Gift cards and gift certificates cannot be purchased using LCC funds and given to an employee. Gift cards cannot be used in lieu of payment for services to any vendor.

III. Business Cases, Planners or Calendars

A. General Information

1. Laptop carrying cases and planners will be provided for new Senior Vice Presidents, Deans, Associate Deans and Executive Directors only.
2. The Division Office will order these items. The above listed employees will be provided options prior to purchase.
3. Replacements and needs by other employees are within the discretion of the Division head and should be accommodated by the Division's budget allocation for supplies.

Lansing Community College Gift and Flower Guidelines - Developed December 2007; Revised_2 January 2016; Revised_3 November 2018; Revised_4 October 2019; Revised_5 August 2020; Revised 7 January 2021; Revised 05 April 2022