

**SALT LAKE COUNTY
COUNTY-WIDE POLICY
ON
COUNTY MEALS (NON-TRAVEL)**

Purpose

The purpose of this policy is to establish guidelines and procedures for allowable food and beverage expenditures by County agencies, including permissible expenditures, limits on meal purchases, special pre-authorization criteria, and processing payment requests. If the County agency or program directly provides food to its patrons, this policy does not apply.

Policy

County agencies may incur costs for food and beverages, or provide meals for certain meetings, events, or functions, where the primary purpose of the meeting or event is to conduct County business, or to give or receive information that is beneficial to the County. Special circumstances may also warrant providing food and beverages for County personnel or volunteers while in the line of duty. Approval should be obtained by any County agency for meal expenses incurred, unless otherwise indicated within this policy. If meals are served at functions where only employees attend, the food should not be provided at County expense, unless specifically authorized by the Elected Official/Department Director, Division Director or Designee.

The objectives of this policy are to specify where food and beverage expenditures, including meal purchases, are permissible, to provide special authorization criteria for incurring food costs, to establish standard procedures for processing payment requests for food costs, and to outline general exceptions to this policy.

i. References

- A. Human Resource Policy 4-800 Service Awards
- B. Countywide Policy 1202 Authorization and Processing of Certain Payments
- C. Countywide Policy 1203 Petty Cash and Other Imprest Funds
- D. Countywide Policy 7035 Purchasing Cards Authorization and Use
- E. Countywide Policy 7036 Charge Cards/Proprietary
- F. Utah Code §17-50-303

1.0 Authorized Meal Expenditures

- 1.1 Meetings of a Board, Council, Task Force, or Committee
- 1.2 Special training and educational events where the primary purpose of the activity is to enhance the organization's ability to perform their government functions. Included within this would be staff meetings or organizational meetings with a training function.
- 1.3 Functions recognizing employees or volunteers.
- 1.4 Emergency events or circumstances which could not be anticipated and where food costs must be incurred by volunteers and/or employees.

- 1.5 Meetings where the County hosts regional or national meetings with staff from other jurisdictions.
- 1.6 Other functions or situations specifically authorized by the Elected Official/ Department Director or Division Director such as meetings involving food costs with individuals who are not paid County employees.
- 1.7 Agencies may spend up to \$500 for use at a retirement event for an employee. Refer to Policy 4-800: Service Awards for additional information.

2.0 Specific Approval Criteria For Incurring Charges

- 2.1 The primary purpose of the meeting must be to transact County business or to receive or give information that is beneficial to the County.
 - 2.1.1 The primary purpose may not be merely good will.
 - 2.1.2 The meeting must be of a clear government nature and not for the purpose of furthering personal or social relationships of the employee(s) and guest(s) or the County and guest(s).
 - 2.1.3 Expenditures will not be paid when the meeting between the County and guest(s) or the employee(s) and guest(s) occurs when there is little or no probability of engaging in the active conduct of government business such as meetings at night clubs, sporting events, concerts or essentially social gatherings.
 - 2.1.4 Expenditures will not be paid for friends, relatives, or spouses of employees attending a meeting with the employee, even when the purpose of the meeting is to transact county business.
- 2.2 On-going Boards, Councils, Task Forces, or Committees where food is provided and where expenditures will be requested. The organization staffing said Board, Council, Task Force or Committee shall be responsible for requesting approval from the Elected Official/Department Director, Division Director or Designee.
 - 2.2.1 Special circumstances may occur when an employee is in a position to buy a meal(s) for non-employees, where a definite advantage to the County may accrue. Examples of specific situations where this might occur would include, but not be limited to, the Utah State Legislature, U.S. Congress, National Association of Counties or Utah Association of Counties meetings.
 - 2.2.2 County Board, Task Force, Council members, or employees must be serving without compensation or per diem expenses that would normally cover meals.

3.0 Procedures to Obtain Approval

- 3.1 The County agency should use the Meal Approval Form to obtain approval for ongoing

Boards, Councils, Task Forces or Committees.

- 3.2 At the beginning of each calendar year, a letter may be submitted to the Department with an explanation of the function where food will be made available including the date of the function, location, purpose, anticipated number of attendees identified as employees or others, the type of meals being provided (breakfast, lunch, dinner), cost, method of payment being used, signature of the employee submitting the request and signature of the Elected Official, Department Director, Division Director or Designee. The Division Director or Designee will then set the budget according to a reasonable estimate of the cost of the function.

4.0 Special Circumstances Requiring Additional Approval Criteria

- 4.1 Charges relating to serving or consumption of alcoholic beverages may only be included in payment requests with prior authorization by the County Mayor or Elected Official.

5.0 Limits on Expenditures

- 5.1 As a guideline, the total cost of meals, including gratuities and incidentals, should not exceed the established GSA rate for Salt Lake County without approval from the Elected Official or Department Director. These rates may be found here:

<https://www.gsa.gov/travel/plan-book/per-diem-rates>

- 5.2 Gratuities shall not exceed 20% unless otherwise approved by the Elected Official or Department Director.

6.0 Processing Payment Requests

- 6.1 All requests for payment, including reimbursements from petty cash accounts, shall be submitted with the Meals Approval Form and related documentation with each payment method. The total cost of meals may include miscellaneous purchases such as cups, napkins, drinks, etc and are subject to the limits indicated in 5.0. No taxes are to be paid with County purchases.

6.1.1 Payment shall be made as follows:

6.1.1.1 **Purchasing Card:** Payments made with a purchasing card should follow Policy 7035: Purchasing Cards Authorization and Use.

6.1.1.2 **Petty Cash/Imprest Funds:** Functions costing \$200 or less may be paid from an authorized petty cash or imprest accounts as described in Policy 1203: Petty Cash and Other Imprest Funds.

6.1.1.3 **Financial System:** Functions costing more than \$200 not paid with a purchasing card or proprietary account will be paid with an entry into the current financial system. These payments require adherence to Policy 1202: Authorization and Processing of Certain Payments.

6.1.1.4 **Reimbursement:** Functions costing more than \$200 paid for by an employee may be reimbursed using the financial system and should be submitted to Mayor's Finance.

6.1.1.5 **Proprietary Card:** Payments made with a proprietary account should follow Policy 7036: Charge Cards/Proprietary.

7.0 General Exceptions To This Policy

- 7.1 Food purchased for resale to the public.
- 7.2 The agency or program directly provides food to its patrons.
- 7.3 Food items for emergency supply kits for employees.
- 7.4 Table sponsorships for non-profit entities should refer to Countywide Policy 1200: Contributions, In-Kind Assistance and Fee Waivers.
- 7.5 Meals served to employees eating alongside clients during their work shift and who are unable to leave.
- 7.6 Food provisions considered to be snacks, and hospitality items such as candy, cookies, water, and coffee would not be considered a meal.

8.0 Prohibited Meals


- 8.1 Meals that have been previously paid for with a per diem are not to be purchased or reimbursed.
- 8.2 Meals related to non-county business functions such as, birthday celebrations, holiday parties, new employee lunches, baby or wedding showers, and all other personal employee celebration events.

APPROVED and ADOPTED this 7 day of January, 2020.

SALT LAKE COUNTY COUNCIL

By:  Chair

ATTEST:


Sherrie Swensen
Salt Lake County Clerk

Approved As To Form


Craig Wangsgard 12/19/19
Deputy District Attorney



Meal Approval Form: Policy 1020

Date of Meeting _____

Location _____

Supplier _____

Purpose of Meeting _____

Anticipated number of attendees _____

Employees # _____

Others # _____

Total Attendees # _____

Type(s) of meals being provided

Breakfast

Lunch

Dinner

GSA Rate: _____

Accounting Info: Fund ____ Dept ID _____ Program _____ Account _____

Project Costing: Fund Source _____ PC Bus Unit _____ Project ID _____

Activity ID _____ Source Type _____ Category _____ Sub Cat _____

Method of payment

Petty Cash

Direct Pay

P-Card: _____

Last 4 #s of card

Gratuities shall not exceed 20% unless otherwise authorized by the Elected Official or Department Director.

Total Cost \$ _____

Price per person \$ _____

COMMENTS:

I certify that the purpose of this meeting was approved County business.

Signature of Employee Certifying Request

Date

Signature of Elected Official/Department/Division Director or Designee

Approval for gratuity exceeding 20% Amount Approved _____

Approval for purchase of alcohol (attach letter of explanation)

Please keep the completed authorization form with your payment records, along with all related receipts and invoices.