

**MISSOULA COUNTY
BUSINESS MEALS, FOOD, AND OTHER
MISCELLANEOUS COSTS**

Purpose

This policy defines the circumstances under which Missoula County will pay for a meal or food unrelated to employee travel. It also identifies miscellaneous costs which are generally not allowable. For purposes of this policy, "employee" includes all full time, part time, and temporary employees, elected County officials, appointed members of boards, commissions, councils, and department and division heads.

Scope

This policy is applicable to all County departments and entities. Departments may apply additional requirements as long as they are equal to or more restrictive than these standards.

Limitations

Expenditures for the cost of food or business meals must have a public purpose, serve the public interest, or include members of the public. All such expenditures must be reasonable, and reimbursement for expenses solely for the benefit of an individual is not allowable.

Administration

Department heads are responsible for: the implementation of the policy within their departments, employee compliance with this policy, approval of reimbursement requests, and management of expenditures within budgetary constraints.

The County Auditor has final authority for administering, interpreting, and applying the terms of this policy.

Policy

Business Lunches

A business lunch will be reimbursed if:

1. An employee attends a meeting during lunch specifically related to departmental operations;
2. The reimbursement request includes a receipt and a specific statement describing the purpose or goal of the business lunch.

The maximum amount allowed is the per diem rate, unless the luncheon is a fixed fee, or if a tip is automatically added to a group ticket.

Business Meals

Elected officials and department and division heads will be reimbursed the full cost of hosting a business meal, including tip, if the charges are ordinary and reasonable considering the facts and circumstances. Alcoholic beverages and the cost of any social

guests present are not allowable charges. The following information must be provided with a claim for reimbursement:

1. Names and positions/titles of attendees;
2. Description of county business conducted and justification of meal as county cost;
3. Location of meal and name of restaurant; and
4. Original receipt, with an itemized listing of food and beverages ordered. A summary receipt is not acceptable.

Food and Other Miscellaneous Costs

Reasonable food and beverage costs associated with meetings or receptions are allowable expenditures at the discretion of the department head. Examples of such meetings or receptions include, but are not limited to:

1. Gatherings involving members of the general public who donate their time for a beneficial county purpose;
2. Public receptions to honor the departure of an elected official or the retirement of a long serving employee
3. Employee service award ceremonies;
4. Open houses to introduce the public to a new or renovated county facility;
5. Meetings or meals to discuss the County's legislative agenda with the members of Missoula's legislative delegation.
6. A department may recognize and show appreciation for its employees by providing parties, picnics, or other recognition events. The total amount expended for these events shall not exceed \$30 per FTE per year.

Food items should be appropriate to the occasion, preferably limited to snacks and light refreshments.

Prior consultation with the County Auditor is recommended if there is any question about the propriety of spending public dollars for an apparent social occasion.

The following categories of expenditures are generally not allowable county costs:

1. Food for regularly scheduled departmental staff meetings unless conducted during a meal break;
2. Pain relievers, cold medications, or other medications;
3. Single serve bottled water, soft drinks, or other food and drink items sold in vending machines benefitting employee council.

Supplies available to members of the public are allowable purchases.

De minimus expenditures of \$10 or less (eg, sympathy cards) involving members of the public who donate their time to County endeavors are allowable.

The cost of alcoholic beverages is not an allowable under any circumstances.