

Missoula County
BUSINESS MEALS, FOOD, AND OTHER
MISCELLANEOUS COSTS
Adopted April 20, 2006

Purpose

This policy defines the circumstances under which Missoula County will pay for a meal or the cost of food when the employee is not in travel status. It also identifies miscellaneous costs which are generally not allowable. For purposes of this policy, “employee” includes all elected County officials, appointed members of boards, commissions, councils, and department 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 and serve the public interest. 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 heads will be reimbursed the full cost of hosting a business meal 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
4. Original receipt

Food and Other Miscellaneous Costs

Reasonable food and beverage costs associated with meetings involving members of the general public or other public agencies, who donate their time for a beneficial county purpose, are allowable expenditures at the discretion of the department head. Food items should be limited to snacks and light refreshments only, unless specific departmental circumstances apply (eg, annual superintendents' and horsemen's barbecues at the Western Montana Fair).

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. Employee "consumables" such as coffee, tea, bottled water, pain reliever, cold medication, kleenex, etc.

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

De minimus expenditures of \$5 or less (eg, sympathy cards) involving members of the public who donate their time to County endeavors are allowable.