

PINAL COUNTY  
Accounting Policies and Procedures

SUBJECT: Guideline for the Approval of Food Expenditures

**PURPOSE:** To assist departments in determining the appropriate expenditure of public funds for food-related events.

**POLICY:** The following policy is established to manage the expenditure of public funds for food-related events by Elected Officials, the Judicial Branch, and Department Directors. Each Elected Official, Judicial Branch and department is responsible for monitoring expenses within their budget. When arranging food-related events, the effect the additional expenditure will have on a department's budget needs to be considered.

1. Except as set forth in the travel policy, food and beverages will not be reimbursed to employees when they are engaged in routine County business.
2. Business meals between a Pinal County employee(s) and colleague(s) (other than County staff) that cost below \$50 do not require pre-approval, but the business purpose and attendance of who was present and their title must be documented. Business meals between Pinal County employees are not reimbursable.
3. Business meals are authorized without pre-approval for an Elected Official, Presiding Judge, County Manager, Assistant County Manager or Department Director. All other employees require pre-approval for Business meals over \$50.

**Form Documentation:**

- a. For Business Meals of \$50 or more (with the exception of Elected Officials, the Presiding Judge, County Manager, Assistant County Managers or Department Directors), an approval form that details the program and/or event description specifying the nature of the Pinal County business conducted and its benefit to Pinal County. Generalizations such as "discussed program operations" are not appropriate descriptions.
- b. A listing of each individual in attendance at the event.
- c. Only original itemized receipts (i.e. receipts with detailed food / beverage purchase information) will be accepted for reimbursement. Credit card receipts and / or statements will not be accepted for reimbursement. In the rare instance that no itemized receipt is available, a substitute document must certify compliance with this policy, included certifying that no alcohol was purchased.

4. Food Related Functions require approval by an Elected Official, Presiding Judge, County Manager, or Assistant County Manager before the food is purchased or food-related function is scheduled (Business Meals and Food Related Function form). The purchase of food services and reimbursement for meals shall be limited to those instances where Pinal County derives a benefit from the expense. Examples include but are not limited to: Board of Supervisor Appointed Commissioners, Boards, Committee Members, and In-service Training Meetings. Other functions include the enhancement of morale through Pinal County sanctioned activities such as the Safety Rodeo and Employee Appreciation Picnic. The Form Documentation described above is required for all Food Related Functions.
5. Alcoholic beverages will not be reimbursed. Employees are personally responsible for all costs associated with alcoholic beverages. Consumption of alcoholic beverages during business hours is a violation of the County Drug Free Workplace Policy.
6. County funds shall not be utilized for social functions or activities such as holiday parties.

Appendix A

Pinal County Business Meals and Food Related Function			
Location of Event:		Event Date:	
Business (Public) Purpose: Please explain the public purpose. If only Pinal County personnel are present at the meal, clearly justify why this expenditure is appropriate. Attach agenda/program when available:			
Fund/Cost Center:		Total Amount:	
List of Attendees (Attach additional sheet if necessary):			
<b>Pinal County Staff</b>			
Name:	Department	Title	
1.			
2.			
3.			
4.			
5.			
6.			
<b>Other Attendees</b>			
Name:	Affiliation	Title	
1.			
2.			
3.			
4.			
5.			
6.			
If a large group is present at an event and an attendee list is not available, state the approximate count of attendees and the Pinal County Department or affiliation.			
<b>No reimbursement for alcoholic purchases is allowed.</b>			
<b>I certify that no reimbursement for alcoholic purchases is being sought.</b>			
Requestor's Name	Phone Number	Signature	Date
<b>Required Approval: Elected Official, Presiding Judge, County Manager or Assistant County Manager before the event occurs.</b>			
Print Name	Signature		Date