

TO: ALL COUNTY PERSONNEL

**FROM: VERDENIA C. BAKER
COUNTY ADMINISTRATOR**

PREPARED BY: PUBLIC AFFAIRS

**SUBJECT: AUTHORIZED EXPENDITURES FOR AWARDS,
REFRESHMENTS AND COMMENDATION BREAKFASTS,
LUNCHEONS OR DINNERS**

PPM #: CW-F-019

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ISSUE DATE

April 4, 2016

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EFFECTIVE DATE

April 4, 2016

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PURPOSE:

To establish guidelines and procedures for Ordinance No. 86-19 as amended enabling countywide expenditures for light snacks, meals, services or awards.

UPDATES:

Future updates to this PPM are the responsibility of the Director of Public Affairs.

AUTHORITY:

- Ordinance No. 86-19, as amended
- Florida Statute 112.061, as amended
- PPM CW-F-059
- PPM CW-F-041
- PPM CW-P-058
- PPM CW-L-035

POLICY:

Expenditures for light snacks, meals, services and awards can be made by a department provided budget funds are designated for purposes of Promotional Activities/Publicity Events, Volunteer Recognition, Training (Line Item 4801) and Employee Recognition (Line Item 4802). Individual department or division heads are authorized to approve expenditures and shall be responsible for ensuring expenditures are in accordance with intended purposes. Budget line item 4802 is a unique appropriation unit and any transfer of funds to or from this line item requires justification and approval from the Office of Financial Management and Budget.

TYPES OF EVENTS:

Employee Recognition Events (4802)

Departments/divisions may provide meals, snacks and tangible award items as forms of recognition at events organized specifically for the purpose of paying tribute to employees who have contributed to the enhancement of the County.

Recognition is the primary focus of the event that may include invited guests. The types of allowable awards include tangible recognition items, non-cash monetary awards and/or incentive leave.

Events to Recognize Volunteers (4801)

Departments/divisions may provide meals, snacks, and/or tangible award items as forms of recognition at events organized specifically for the purpose of paying tribute to volunteers who have contributed to the enhancement of the County. For recognition purposes, advisory board members who have contributed their time and advice are also considered volunteers. Recognition is the primary focus of the event that may include invited guests.

Special Types of Meetings (4801)

Refreshments, lunches, dinners or light snacks may be purchased for business meetings that include outside guests. Outside guests is the key factor in determining whether refreshments or meals at meetings are an allowable expenditure.

Board of County Commission (BCC) Retreats or BCC Special Meetings (4801)

Refreshments, lunches, dinners or light snacks may be purchased for BCC retreats or other special BCC meetings that involve the entire board and have been advertised on the public notice meeting calendar.

County Administrator's Events, Meetings with Department/Division Heads & County Employees (4801)

Refreshments, meals, light snacks or, tangible award items as forms of recognition may be purchased for department/division head meetings, administrator ceremonies or any additional events/meetings that are held by the County Administrator.

Training (4801)

Refreshments or light snacks may be purchased for training events. Lunch is an allowable expense for training events if it is intended to keep employees at a location and together.

Promotional Activities/Publicity Events (4801)

Departments/divisions may provide meals, snacks, tangible award items, services or small tokens as give-aways for Publicity Events or Promotional Activities. The Budget Line Item for these expenditures is **4801** except for small give-away items, which is **4811**. Publicity expenditures are intended to support, advertise, publicize, enhance or benefit the County.

DEFINITIONS OF EXPENDITURES:

Meals

Breakfast, Lunch or Dinner meals are allowable for Employee Recognition, Volunteer Recognition and Publicity/Promotional Events. Lunches are allowable for Training Program Events if it is intended to keep employees at a location and together. Incidental expenditures related to the recognition or publicity event are also authorized, such as room setup charges, table linens, table decorations, gratuities etc. If a tip or gratuity is not included in the bill, up to 20% gratuity is allowed on group meals either served in a restaurant or delivered to an event location. The amount of the tip and the signature of the server must be written on the receipt. If a printed receipt is not available, then a separate business card (or similar) with the date, amount of the tip and signature of the server will be acceptable. If this documentation is not provided, the tip will not be reimbursed.

Maximum Expenditure Guidelines for Meals

Snacks	\$ 6.00 per participant
Breakfast	\$15.00 per participant
Lunch	\$20.00 per participant
Dinner	\$25.00 per participant

(\$20 maximum for employee recognition events)

These are guidelines only and not set limits; however, Finance will require justification and the County Administrator’s signed approval if costs per participant exceed the guidelines.

Light Snacks

Light snacks such as coffee, doughnuts, etc. may be provided at any of the following events: Employee or Volunteer Recognition, Publicity/Promotional Event or Training Program. County expenditure for coffee and/or light snacks is permitted only at meetings that include non-County employees. With the exception of meetings held with the County Administrator.

Publicity Items

Departments/divisions may purchase give-away items (line item **4811**) as a form of publicity to the County. These items include pencils, buttons, rulers and other small gifts with County logo or department name. Departments/divisions having give-away item inventories that average a total value of \$10,000 or more must establish and maintain inventory records according to policy and procedures outlined in CW-F-59.

Tangible Awards

Departments/divisions may provide an award as a form of recognition to pay tribute to employees, volunteers or community service groups. Awards for these purposes may include the purchase and presentation of framed plaques or certificates, pins, paperweights, gift certificates or other suitable tokens of recognition. The line item designation is **4802** for Employee Awards and **4801** for all other awards.

PROCEDURES:

Authorized hospitality expenses in excess of \$5,000 shall be informally solicited, and a record of competitive quotes received from the informal solicitation shall be maintained by the user department. An informal solicitation should include a minimum of three quotes received via telephone, email, or in writing, that meet the required quality and quantity of the goods or services requested. Procedures for payment of invoices associated with authorized hospitality expenses shall be made in accordance with the PPM for Direct Payables (**PPM CW-L-035**) and the PPM for Petty Cash (**PPM CW-F-041**). With regard to petty cash, the maximum reimbursable amount for a single expenditure from petty cash is \$100 for Employee Recognition and \$50 for all other petty cash expenditures.

Direct Payment or Reimbursement from Finance

Most items fall under approved hospitality expenses which are exempt from the Purchasing Ordinance. These expenses are addressed in **PPM CW-L-035** which directs departments to submit hospitality expenses as direct payables to Finance. The attached CW-F-019 **Form A** may be used for direct payable expenses from line items 4801 and 4802.

EMPLOYEE RECOGNITION EVENTS (4802)

Departments/divisions may provide meals, snacks and tangible award items as forms of recognition at events organized specifically for the purpose of paying tribute to employees who have contributed to the enhancement of the County. Each department may receive up to \$20 per employee in line item 4802 for the sole purpose of staff recognition when authorized by the County Administrator during the budget development process, or when otherwise provided by budget transfer, amendment, etc.

Recognition is the primary focus of the event that may include invited guests. The types of allowable awards include tangible recognition items, non-cash monetary awards and/or incentive leave.

Budget transfers to establish funding for Employee Recognition (line item 4802) shall be approved by the County Administrator or an Assistant County Administrator.

Finance will prepare checks in advance to pay for recognition gift certificates, items, refreshments or meals for current planned events. CW-F-019 **Form A** is used to request checks in advance from Finance. The following procedures should be used:

Meals, Snacks , Plaques or Other Tangible Award Items

Order meals, snacks or items in advance and request a pre-invoice and written document outlining other agreed upon expenses from the establishment (if a meal, include gratuity on the pre-invoice). This pre-invoice must include every item ordered. Please note that even though \$20 is budgeted per employee, the cost of meals must not exceed meal guidelines listed in this PPM. **At least seven to ten days in advance of the event**, submit to Finance the pre-invoice along with completed CW-F-019 **Form A** and Finance will issue the check before the event. After the event, the department must submit a final invoice that includes all details and the

original receipts. (See "Meals" on previous page for requirements for adding tips.)

Gift Cards/Gift Certificates

The purchase of gift cards/gift certificates is allowed only for specific planned events that have specific dates when the cards/certificates will be presented. To purchase gift cards/gift certificates, complete CW-F-019 **Form A** for each establishment issuing certificates. After purchasing certificates, make photocopies of them. Finance requires photocopies of each certificate and name of recipient written on corresponding certificate and original receipts from payment of cards/certificates. Gift cards and gift certificates are considered cash equivalents by the Internal Revenue Service. As such, the value of the gift card or gift certificate constitutes income to the recipient and is subject to FICA, Medicare and federal income tax. A recipient of a gift card or gift certificate must complete CW-F-019 **Form B**, acknowledgement of receipt for gift card/award certificate, and forward the original plus one copy to the Payroll Department.

Room Decorations

Room decorations are an allowable expense for employee recognition events providing that expenses for the entire event do not exceed the amount budgeted in line item 4802.

Monetary Awards

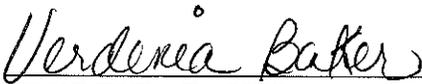
Monetary awards, other than gift cards or gift certificates, are allowable for employee recognition only, and must be processed through the payroll system and are subject to FICA, Medicare and federal withholding. Direct cash payments are not allowable.

Incentive Leave

Another means for recognizing employees is to grant an employee paid time off. See **Incentive Leave PPM CW-P-058**.

Travel to Recognition Events

If the department's annual employee recognition event is held during normal working hours, designated drivers may receive mileage reimbursement for transporting groups of employees to the event.


VERDENIA BAKER
COUNTY ADMINISTRATOR

Supersession History:

1. PPM # CW-F-019, dated February 1, 1991
2. PPM # CW-F-019, dated June 1, 1992
3. PPM # CW-F-019, dated October 1, 1994
4. PPM# CW-F-019, dated September 11, 2000
5. PPM # CW-F-019, dated September 17, 2001
6. PPM# CW-F-019, dated June 1, 2006
7. PPM# CW-F-019, dated December 1, 2007
8. PPM# CW-F-019, dated 12/7/2009

**EXPENDITURES FOR ORDINANCE 86-19
PAYMENT FORM 4801 & 4802**

DEPARTMENT/DIVISION: _____

MAKE CHECK PAYABLE TO: _____

FUND/DEPT./UNIT/OBJECT: _____

AMOUNT: _____

PURPOSE OF THE EVENT: _____

EVENT DATE: _____

EVENT TIME DURATION: From _____ a.m. to _____ a.m.
_____ p.m. _____ p.m.

TOTAL NUMBER OF PARTICIPANTS _____

NON-COUNTY PARTICIPANTS (A list of their names and associations are required)

	Name	Association
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

List of additional names can be attached.

APPROVING AUTHORITY: _____ DATE: _____

TITLE: _____

ACKNOWLEDGEMENT OF RECEIPT FOR GIFT CARD / GIFT CERTIFICATE

_____ received the following

Print Employee Name

gift card / certificate award. The amount of the gift card/award certificate will be adjusted for applicable taxes and updated on my next paycheck in accordance with IRS regulations, County PPM CW-F-019 and Ordinance 86-19.

Date of Receipt: _____

Amount of Gift Card / Certificate: _____

Gift Card / Certificate Number: _____

Gift Card Vendor: _____

Employee Signature: _____

Department: _____

Print Department Head Name

Department Head Signature

Date

Forward the Original and one copy to the Payroll Department