



# Introduction

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# Finance policy 22-1: Group Gatherings

## What is a group gathering?

Two or more people meeting together where public funds are spent.

The event is sponsored by the agency.

# Finance policy 22-1: Group Gatherings

## Key principles:

- Prudent use of taxpayer funds
- Necessary and reasonable
- Keep the state out of the news!

# Finance policy 22-1: Group Gatherings

## Purpose of group gatherings

- Improve working conditions
- Improve employer-employee relationships
- Improve employee health
- Improve employee performance
- Provide information and training

# Finance policy 22-1: Group Gatherings

## Don'ts

- Don't spend any federal funds on entertainment, amusement, or social activities!
- Don't spend any funds on alcoholic beverages or anything related to alcoholic beverages like bartending.

# Finance policy 22-1: Group Gatherings

## Musts

- Follow purchasing code and policies!
  - Paying per diem does not exempt you from following purchasing policy

# Finance policy 22-1: Group Gatherings

## Approval documentation

- All costs of a group gathering must be included in the total used to determine the approval and documentation requirements.
- No purchases can be made and no contracts can be signed without having the required approvals.
- If actual costs exceed approved costs by 20% or more, a new FI 58 must be approved with an explanation of why the actual costs exceeded the approved costs.

# Finance policy 22-1: Group Gatherings

## Less than \$1,000

- No form FI 58: Group gathering authorization is required
- Written documentation of an authorized supervisor or higher depending on agency policy

## \$1,000 or greater

- FI 58 is required
- Approved by a budget officer, division director or equivalent, and executive director or designee

# Finance policy 22-1: Group Gatherings

## Required documentation

- Approved FI 58 or other written approval if less than \$1,000
- Itemized receipts or invoices
- List of attendees and their business relationship with the state
- Agenda
- Documentation of quotes if necessary
- Copy of signed contracts as applicable
- Documentation of any prepayment approvals as applicable
- If over \$10,000, documentation of GovOps Division of Purchasing's approval or agency's independent procurement authority

# Finance policy 22-1: Group Gatherings

## Approval and documentation

- Documentation must be stored according to Finance's policy.
- Any expenses paid for with a p-card **must** have documentation attached to the p-card transaction in Concur in compliance with Finance policy 21-2: P-card reconciliation.

# Finance policy 22-1: Group Gatherings

## Rules for meals and snacks

- Meal costs, including beverages, should not exceed per diem per person before taxes and tips.
  - Meals costs can exceed per diem when it is necessary and reasonable to meet the business purpose.
  - Per diem may not be applicable depending on the purchasing thresholds and policies.
  - Agencies should use the Utah sales tax exemption number whenever possible.
- Snacks may cost up to \$5 per person with a limit of 2 per day.

# Finance policy 22-1: Group Gatherings

## Retirement events

**20 people or less** - meals and beverages up to per diem per person before taxes and tips

**Over 20 people** - food costs are limited to \$10 per person

Executive directors or designees may approve higher costs, but they must consider the reasonableness of equity between employees.

# Finance policy 22-1: Group Gatherings

## Lodging

Must follow Finance policy 10-8: Lodging

- Destination is more than 50 miles from the attendee's personal residence
  - Executive directors or designees can approve exceptions.
- Lodging rates must be at per diem
  - If per diem is not available, rates may be up to 300%.
  - Per diem may not be applicable depending on purchasing thresholds and policies.

# Finance policy 22-1: Group Gatherings

## Tips and fees

- Gratuities up to 20%
- Total for both gratuities and services fees up to 25%
- Delivery fees if cost effective

# Q & A

**Questions will be allowed after Tara's presentation on Purchasing Code and policies.**