

SALT LAKE COUNTY
COUNTY-WIDE POLICY
ON
PROCESSING EDUCATION AND TRAINING EXPENDITURES

Purpose -

To establish a uniform policy and procedure for the payment of employees' local education and training expenditures.

1.0 Policy

It is the policy of Salt Lake County to encourage employee participation in, and pay the costs of "local" education and training as approved by Department Heads.

2.0 Criteria for Authorized Types of Expenditures

The authorized types of expenditures covered by this policy shall be for "local" education and training which shall enhance the knowledge, proficiency and productivity of County employees.

- 2.1 Education and training sponsored by the Division of ~~Personnel~~ Human Resources, at no cost to the employee, shall not qualify as an authorized expenditure under this policy since it is funded by other means.
- 2.2 Education and training connected with any travel involving the payment of per diem by the county shall not qualify as an authorized expenditure, since it is covered by the Countywide Travel Policy #1019.

3.0 Expenditure Payment Procedure

Qualified "local" education and training expenditures may be made payable to an individual trainer, a facility or sponsoring company, or as an "after the fact" reimbursement to an employee who has paid for such from his/her personal funds, and may be processed by one of the following three procedures (subject to the limitations described):

- 3.1 Payment may be made directly from a Department/Division petty cash fund, within the following limitations:
 - 3.11 Payments for any one seminar, per person, shall be subject to the existing petty cash "per transaction" limit.
 - 3.12 Payments for any one seminar which, in total exceed the existing small cost dollar limit, shall be processed by the means described in Sections 3.2 and 3.3 and shall not be paid from petty cash funds.

3.2 Where petty cash limits (as described in 3.1) are exceeded, payment may be made by use of the Small Cost System, by processing a small cost-type requisition under the existing Small Cost Procedures. The following source should be consulted as it provides guidelines for Small Cost Procedures:

3.2.1 Salt Lake County Accounting Policies and Procedures (available from the Auditor's Office).

3.3 Where both petty cash and small cost limits (as described in 3.1 and 3.2 respectively) are exceeded payment may be made by means of a requisition in the purchasing system, or by letter of request through the County Mayor. Upon County Mayor's approval, the Auditor's Office shall complete processing and distribution of the payment.

APPROVED and PASSED this 15 day of July, 2008.

SALT LAKE COUNTY



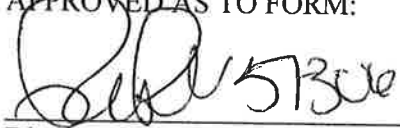
Michael Jensen, Chair

ATTEST:



Sherrie Swensen, County Clerk

APPROVED AS TO FORM:



District Attorney's Office Date