



Statewide Accounting Policy & Procedure

Accounting Manual Reference:

Section: Travel
Sub-section: Employee Group Meals

**Authoritative
References:**

See Authority
Section Below

Effective Date: 07/01/2010

Revision Date:

Employee Group Meals Policy

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Background and Scope:

The State Accounting Office and the Office of Planning and Budget (OPB) have issued this policy to address instances in which the employer purchased meals for a group of employees that may not be on travel status or otherwise eligible for payment for meals.

Authority:

- Official Code of Georgia Annotated (OCGA) 50-5B-5, Duties of the State Accounting Officer; recommendations for improving travel regulation policy
- Office of Planning & Budget

Applicability:

This policy applies to officers, officials, and employees of the executive, legislative, and judicial branches of the State who adhere to the Statewide Travel Regulations.

Policy and Procedures:

Under certain infrequent circumstances, employees may be required to remain at the work site during mealtime. Such circumstances include emergency situations such as prison escapes, but may also include intra-departmental meetings or training sessions, where the meeting or training session continues during the meal and the employees are not permitted to leave the premises of the meeting site.

Under these and similar circumstances, organizations may purchase meals for the affected employees. Purchase of such meals should be approved by the head of the organization prior to the date of the event (for non-emergency situations). Such expenditures are limited to the purchase of meals only (this does not include snacks), and meal limits outlined in the Statewide Travel Regulations must be adhered to. Meal expenses associated with meetings/training sessions must be documented by a copy of the formal written agenda. In all instances, a listing of employees for whom meals were purchased must be retained.

These meals should be charged to the expenditure account, “Other Operating Expenses – Special Group Meals” (627025). The “Special Group Meals” expenditure account should only be used for such meal purchases. Documentation of the purchase must be retained as outlined above. This account will be subject to special audit scrutiny, to insure that such expenditures are infrequent, rather than routine. This policy does not allow the purchase of meals for a “lunch meeting” in which the meal and the meeting are one and the same.

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