



Statewide Accounting Policy & Procedure

Accounting Manual Reference:

Section: Travel
Sub-section: Non-Employee Group Meals

**Authoritative
References:**

See Authority
Section Below

Effective Date: 07/01/2010

Revision Date:

Non-Employee Group Meals Policy

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Background and Scope:

In situations where non-State employees must serve in an advisory capacity along with State employees' to ensure that State resources are efficiently utilized and/or State programs are effectively serving citizens, it is reasonable to provide meals to such advisory groups under limited circumstances.

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 personnel with the responsibility for providing (or for approving the provision of) meals to individuals who are not employed by the State. These individuals should be knowledgeable of this policy.

Policy and Procedures:

Meals may be provided to individuals who are not employed by the State under the following circumstances (**all** criteria must be met):

- Such individuals are serving in an advisory capacity or providing pro bono service to a State organization.
- A meal is required because the timing of the meeting/service is such to allow for adequate travel time to the meeting site in the morning, and return to residence in the afternoon, so as to avoid unnecessary travel expenses (overnight stay) on the part of the participants.
- The meeting/service continues through the meal.
- The meal is approved by the head of the organization prior to the date of the event.

These meals should be charged to the expenditure account, “Other Operating Expenses – Special Group Meals” (627025). A copy of the meeting agenda or description of the service activity (with appropriate approval) should be included as backup documentation. Attach a general description of the individuals attending (e.g., advisory board members, local government leaders, etc.) This account will be subject to special audit scrutiny, to insure that such expenditures are infrequent, rather than routine.

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