



*Statewide Accounting
Policy & Procedure*

<u>Policies and Procedures:</u> Section: Group Meals Sub-section: Other Meals and Incidental Expenses for Authorized State and Non-State Employees	<u>Effective Date:</u> 04/01/2015
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Document Revision History

Date	Notes / Comments / Changes
04/01/2015	Policy moved from Statewide Travel Policy

Section One: Other Meals

1.1. Meetings

Employees on official business attending luncheon or dinner meetings not sponsored by the State are entitled to receive reimbursement for actual costs incurred, provided that:

- The purpose of the meeting is to discuss business and the nature of the business is stated on the employee's reimbursement request.
- The luncheon or dinner meeting is planned in advance and includes persons not employed by the State.
- The meal is an integral part of the meeting.
- The meal is served at the same establishment that hosts the meeting.

Example: An agency employee is officially engaged to speak at a luncheon or dinner meeting presented by a non-state entity that meets the above criteria and is required to purchase a meal for that engagement.

Employees using the TTE System, are authorized to submit these types of reimbursements on their travel expense report. The reimbursement should be coded to expense type "Meals – Actual Meal Allowance". Non-TTE system users should use the process established in their agency.

1.2. Employee Group Meals

Under certain infrequent circumstances, employees may be required to remain at the work site during mealtime. Such circumstances include emergency situations, but may also include intra-departmental meetings or training sessions where the meeting or training session extends beyond the meal times 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 a higher level approving authority prior to the date of the event (for non-emergency situations). Such expenditures are limited to the purchase of meals and necessary beverages only (this does not include snacks). Meal limits outlined in the *Statewide Travel Policy* must be adhered to. Meal expenses associated with meetings/training sessions must be documented with retained receipts and a copy of the formal written agenda. In all instances, the employee for whom meals were purchased must include a list of attendees.

Where possible, the agency should pay the vendor directly for these types of meals and code the expenditure to account 627025 (Other Operating Expense – Special Group Meals). However, if an employee purchases the meal on behalf of the agency, employees using the TTE system are authorized to submit these types of reimbursements on their travel expense report. The reimbursement should be coded to expense type "Group Meals". Non-TTE system users should use the process established in their agency. This account will be subject to special audit scrutiny to ensure that such expenditures are infrequent, rather than routine.

1.3. Non-Employee Group Meals

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 meal is approved by a higher level approving authority prior to the date of the event. Such expenditures are limited to the purchase of meals and necessary beverages only (does not include snacks). Meal limits outlined in the *State of Georgia Statewide Travel Policy* must be adhered to.

Where possible, the agency should pay the vendor directly for these types of meals and code the expenditure to account 627025 (Other Operating Expense – Special Group Meals). If an employee purchases the meal on behalf of the agency, employees using the TTE system are authorized to submit these types of reimbursements on their travel expense report. The reimbursement should be coded to expense type “Group Meals”. A copy of the meeting agenda or description of the service activity (with appropriate approval) should be included as backup documentation. Additionally, a general description and the total number of people that will be attending the activity (e.g., advisory board members, local government leaders, etc.) should be attached.

This account will be subject to special audit scrutiny to ensure 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 in the same. See section 1.1 - Meetings, above.

1.4. Special Meals

Reimbursement designed for those occasions when, as a matter of extraordinary courtesy or necessity, it is appropriate and in the best interest of the State to use public funds for provision of a meal to a person who is not otherwise eligible for such reimbursement and where reimbursement is not available from another source. Requests should be within reason and may include tax and tips. Itemized receipts are required. Examples include:

- Visiting dignitaries or executive-level persons from other governmental units, and persons providing identified gratuity services to the State. This explicitly does not include normal visits, meetings, reviews, etc., by federal or local representatives.
- Extraordinary situations are when State employees are required by their supervisor to work more than a twelve-hour workday or six-hours on a non-scheduled weekend (when such are not normal working hours to meet crucial deadlines or to handle emergencies).

All special meals must have prior approval from the Agency Head/Commissioner unless specific authority for approval has been delegated to a department head for a period not to exceed one fiscal year.

Section Two: Incidental Expenses for Authorized Non-State Employees

2.1 Provisions for Authorized Non-State Individuals

Agencies may authorize payment, either directly or indirectly, for costs of meals, lodging and transportation for authorized non-state individuals, including volunteers, even when there is no overnight stay. Payments for travel expenses must be authorized in advance in writing, unless the non-state individual has previously been approved to travel by virtue of an approved description of job duties that include travel. Examples of non-state individuals: a state advisory committee member, an intern, an agency volunteer, a job applicant, or a student traveling on official State business.

Authorized non-state individuals are usually paid based on per diem rates, but in unusual circumstances, the agency may reimburse actual and necessary expenses. All reimbursements for actual and necessary expenses will require receipts. If the non-state individual is receiving a payment directly from the State, this must be done outside of the TTE system. Non-TTE system users should use the process established in their agency.

The IRS has stated that as long as volunteers are being reimbursed under an accountable plan, they can receive up to the current federal mileage reimbursement rate.

2.2 Personal Service Contractors

Requirements of the Statewide Travel Policy must govern any travel reimbursements to personal service contractors. If an agency chooses to reimburse travel expenses as part of the compensation to a personal service contractor, there must be a provision in the personal service contract establishing rates for travel reimbursement, provided the authorized travel occurs. Any reimbursement paid directly to the personal service contractor must be done outside of the TTE system. Non-TTE system users should use the process established in their agency.