



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 10 – Special Expense 2.1	EFFECTIVE DATE: 12/30/1993
TITLE: Meals Provided at Conference, Training or Meeting Sites	REVISION DATE: 07/13/2017
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

The Department of Health Services (DHS) sponsors a substantial number of conferences, training sessions, or meetings where onsite meals must be arranged in advance. Meals may be provided when included with the registration fee as a component of the conference schedule. In many cases, the facility waives the fee for meeting rooms when the meals are provided.

The Department's policy requires that meal expenses, if allowed, meet the test of "actual, reasonable, and necessary expense incurred in the discharge of official duties." One of the steps conducted by Accounts Payable is to verify that meal maximums per person are not exceeded. DHS organizations should not knowingly contract for meals exceeding state meal maximums. **Note that the meal maximums include the gratuity.**

POLICY

The Bureau of Fiscal Services (BFS) Expenditure Accounting Section requires organizations to submit a list of people actually attending the function, along with the original invoice for any meals provided. This information is used to determine that allowable meal maximums are not exceeded.

As an alternative to the above list, BFS will allow organizations to substitute a list of paid registrants for a list of actual attendees.

When meal maximums are exceeded, the organization is required to submit justification and approval by the division administrator/office director. This may be delegated further but not further than bureau directors. If the division administrator/office director further delegates this approval authority, a signed statement identifying the designee must be forwarded to the Expenditure Accounting Section in BFS, along with the invoice.

Reimbursement for these meals is not allowed if the organization does not provide a list of attendees or registrants.

The Uniform Travel Schedule Amounts indicate, "meals included in the cost of lodging or registration fees are not reimbursable." Therefore a brochure/agenda is required to help determine if any meals are included in the registration fee.

When continental breakfast is listed on the agenda, it is considered the breakfast meal and will not be reimbursed.

Any other exceptions will be reviewed on a case-by-case basis.

An exception is allowable if the appointing authority or an appropriate designee grants an individual exception to an employee with a written justification. BFS would require a written justification from the employee and the appointing authority and the appointing authority's

acceptance of that justification. It should include contact with the conference, training, or meeting organizer, the value of the meal(s) and the claim amounts when the meal itself was insufficient.

In general, the Department cannot reimburse both the event and the person for a meal.

PROCEDURES

Meal expenses incurred as a part of a conference, meeting or training session may be allowed provided that the following conditions are met.

1. An appropriate original invoice must be submitted. The invoice should indicate what was served as well as the number of people served. No alcoholic beverages may be included.
2. The meal expense (inclusive of gratuity) does not exceed the meal maximums. See APP Section 12 – Travel 1.0 (Travel and Lodging Provisions) for meal maximums.
Special Note: The maximum allowable gratuity for individually purchased meals is 15 percent. The Department no longer requires vendors to accept 15 percent as the maximum gratuity or service charge on group-purchased meals at conferences and/or meetings. For group-purchased meals, the amount of gratuity or service charge is to be based upon what is negotiated between the vendor and the Department. This amount will be considered the industry normal amount. The meal maximums, which include the gratuity, still apply.
3. One of the following two lists is required to be submitted:
 - a. A list of people actually attending the function.
 - b. A list of paid registrants. This option requires that the organization provide a statement that there are no refunds or credits to registrants after the final arrangements have been made with the vendor.
4. The Department must make payment directly to the vendor. If the cost exceeds \$5,000, a purchase order is required.
Special Note: The P-Card may be used as an alternative to pay for group-purchased meals in lieu of using a Purchase Requisition. This also includes those situations where the payment is below the Purchase Requisition requirements.
5. Under 3.a. above, the list of people attending should include their headquarter city. If headquarter city meals are involved, reimbursement will be authorized only when absolutely necessary pursuant to APP Section 12 – Travel 1.6 (Headquarters City Meals and Meeting Locations – Delegation of Authority). Note: The headquarter city approval requirement is waived when there is a registration fee.

REFERENCES

[DHS APP Section 12 – Travel 1.0](#) (Travel and Lodging Provisions)

[DHS APP Section 12 – Travel 1.6](#) (Headquarters City Meals and Meeting Locations – Delegation of Authority)

CONTACTS

[Unit Supervisor, Expenditure Accounting Section](#)