Policy Type: Administrative

Category: Fiscal and Budget  Sub-Category: Payroll and Reimbursement

Policy Name: Meal Policy - Non-Travel

Policy Owner: Controller-Treasurer Department

MEAL POLICY
(NON-TRAVEL)

PURPOSE:

To establish a uniform Administrative Policy related to the County’s reimbursement of expenses for business meals or light refreshments provided to elected or appointed officials, County employees, volunteers, clients, and boards, commissions, and task forces advisory to the Board of Supervisors for a bona fide County business purpose, that are not already covered under the Travel Policy. This Policy applies regardless of the manner of payment; this includes, but is not limited to, Procurement Card (“P-Card”) purchases, field purchase orders, and direct payment and subsequent reimbursement from the County.

This Policy applies to the parties mentioned above, unless a provision is in conflict with specific provisions of existing labor agreements or with specific provisions of state or federal law. If a conflict exists, the provisions of those agreements or laws shall govern.

This policy only applies to expenditures made from County funds. This policy does not apply to events a County official attends as part of his or
her official role or performs a ceremonial function even if food is provided as part of the event.

Exceptions to the Meal Policy may be necessary. Criteria for these exceptions include but are not limited to:

1. Situation in which employees work for longer than 16 hours in a day.
2. Community recognition or special events that are consistent with the County’s mission.
3. Where County hosts regional or national meetings with staff from other jurisdictions.

**GENERAL POLICY:**

Public funds should be used only for activities related to the County’s primary mission of providing quality public service. Public funds should not be used for purposes that are personal in nature or that do not have a clear business purpose. In general, the use of public funds for meals should be kept to a minimum. The Controller-Treasurer Department will monitor the meal costs of each department and, if it deems the costs excessive based on its comparative adjusted data and best judgment, will promptly notify the department to control future meal costs. The notification will establish guidelines for future meal expenditures within a specified period of time. Failure to adhere to the guidelines will result in the denial of reimbursements for additional meals within the specified period. In addition to complying with this and all other applicable County policies, each expenditure must comply with the limits and reporting requirements of local, state, and federal law.

**AUTHORIZED MEALS FOR COUNTY EVENTS:**
Prior to any purchase of meals or light refreshments, approval must be obtained from an elected official, County Executive, Director of Finance or Department/Agency Head as set forth in the Approval of Meal Reimbursement Request Forms table below. Advance approval of the purchase does not need to be requested on the Meal Reimbursement Request Form.

When approving purchases, elected officials, the County Executive, the Director of Finance, and Department/Agency Heads are accountable for determining (a) the necessity for expending public funds for meals or light refreshments; (b) the appropriateness of the request; (c) the availability of funds; and (d) conformity with County policies. The Director of Finance may require such certification from the elected official, the County Executive, or the Department/Agency Head involved as to the foregoing if he or she determines it is warranted to ensure accountability. Upon request, the County Executive or Director of Finance may determine the appropriateness and reasonableness of proposed expenses before meals are approved and purchased.

The County events or activities listed below are appropriate for reimbursement of meals and/or light refreshments. Note that IRS regulations may treat some reimbursements for meals at these events or activities as taxable income, and such reimbursements may be added to an employee’s income as reported on Form W-2.

A. When required to attend a meeting concerning official County business as a representative of the County or because of his/her official position.

B. When conducting staff development, staff training, or staff meetings.

C. When conducting staff or volunteer recognition events.
D. When hosting a person or groups of persons deemed by an elected official, appointed official (Chief of Correction, Clerk of the Board, County Counsel, Director of Child Support Services, Public Defender), the County Executive, Chief Operating Officer, or Director of Finance to be the official guest(s) of the County.

E. When hosting a person or groups of persons conducting site visits or learning about County programs, and the number of County employees being fed is kept to only three staff members.

F. When hosting groups of clients, patients or other people being served by County programs. This would include food incentives provided by a County department/agency for clients only. The use of these funds in this way must be pre-approved in writing by the requesting Department's Fiscal Officer.

G. For volunteers and staff when assigned by the Department/Agency Head to work parties or public events.

H. For County boards, commissions, committees, and task forces advisory to the Board of Supervisors, in situations where scheduled meetings take place after the workday or extend through lunch for a period greater than two hours. Reimbursements are generally limited to the light refreshment rate, and are subject to approval by the Clerk of the Board.

I. For the Emergency Operations Center (EOC), when it is partially or fully activated by action of the County Executive or his/her designee. Meals will be provided as determined by the EOC Director.

J. When conducting a meeting/workshop or completing a project that requires staff to work together with non-County employees continuously for at least five hours and breaking for a meal would be disruptive.
K. When conducting department or agency-wide meetings to enhance teamwork, collaboration, or improve cooperation between staff members (such events will be limited to once per year).

L. Special Events – See Attachment A. These events have been designated as allowable meal events.

M. Exempt Meal Events – See Attachment B. These events have been designated as being exempt from the Meal Policy. The per diem rate and the County’s nutrition and zero waste policies do not apply to these events and a Meal Reimbursement Request Form need not be completed for them.

For conditions A through L, the total cost allowed for a meal will be the per diem rate per person by geographic area for meal provided ([https://www.gsa.gov/portal/content/104877](https://www.gsa.gov/portal/content/104877)). The per diem rate for light refreshment will be half the per diem rate for breakfast applicable to Santa Clara County, regardless of the time of day that the refreshment will be offered. For other meal situations, the per diem rates for breakfast, lunch, or dinner will apply depending on the meal being served. Also the County’s nutrition and zero waste policies will apply to catered meals and refreshments, including food and beverages ordered from restaurants. Meals incurred under condition M do not need to meet the per diem, nutrition, and zero waste policies.

**APPROVAL OF MEAL REIMBURSEMENT REQUEST FORMS:**

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<thead>
<tr>
<th>Meal Reimbursement Request Form</th>
<th>Approving Official/Reviewer</th>
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The County Executive or Director of Finance shall review expenditures and reimbursements regularly to assess the appropriateness and reasonableness of the expenses and adequacy of documentation. A negative determination may result in a recovery of a reimbursement or heightened advance approval requirements.

**UNDER NO CONDITION SHALL MEAL REIMBURSEMENTS BE ALLOWED FOR:**

1. Alcoholic beverages;
2. Baby or wedding showers;
3. Birthday celebrations;
4. Gift cards, donations, raffles;
5. Holiday parties;
6. New employee lunches;
7. Other personal employee celebration events;
8. Retirement events;
9. Union/Association luncheons, meetings, etc.

Please refer to the Direct Pay Ordinance regarding employment recruitment lunches, dinners, or the like.

**MEAL REIMBURSEMENT REQUEST FORM - CONTENT, DOCUMENTATION, AND SUBMISSION TIMEFRAME**

Original detailed/itemized receipts, reflecting the actual costs, must be attached to the Meal Reimbursement Request Form. Missing receipt affidavits shall not be accepted for reimbursements pursuant to this Meal Reimbursement Policy.

In all cases covered under this Policy, documentation of purchase must be submitted on the Form within 30 days, except for purchases on a P-Card.

Where a P-Card is used for the purchase, the Form is due at the same time as the P-Card purchasing documentation and associated receipts to the P-Card approving official, in accordance with the P-Card Policy.

The Form shall include the information listed below.

1. Original detailed/itemized receipts;
2. Authorized County Meal purpose (A through L listed under Authorized Meal for County Events section of this Policy);
3. Date, time, location, and purpose of the meal;
4. Number of persons in attendance and the names of the attendees included in the reimbursement claim, and the title or affiliation for non-employees. (The reimbursement shall not exceed the per diem rate multiplied by the number of attendees, which can be based on reasonable estimate of attendees prior to the event, and shall not exceed total cost maximum where established or indicated.)

If the total cost exceeds the per diem rate for the number of attendees, an explanation (justification) shall be provided on the Meal Reimbursement Request Form with the detailed receipt(s) and shall be submitted to the Director of Finance for his or her approval. The Director of Finance may provide case-by-case approval for exceptions to rate limits where appropriate justification for the expense, including a lack of lower priced options, can be provided;

5. Approval as required.

Copies of the Meal Reimbursement Request Form and all accompanying documentation shall be retained by the involved office/department/agency according to the records retention requirement for Accounts Payable files. In all cases, departments must charge meal costs to general ledger account XXXXXXX to allow monitoring by the Controller- Treasurer Department.

The Controller-Treasurer’s Department will perform the payment review for these transactions. The County Executive or Director of Finance shall make the final determination as to the appropriateness and reasonableness of the expenses and adequacy of documentation.

The Director of Finance shall regularly review the submitted Forms and accompanying documentation of all elected officials’ offices to ensure compliance with County policies. Each elected official is responsible for providing copies of his or her office’s Forms and accompanying
documentation to the Director of Finance on a quarterly basis, as indicated below:

Due February 1: Meal Reimbursement Request Forms submitted between October 1 – December 31.

Due May 1: Meal Reimbursement Request Forms submitted between January 1 – March 31.

Due August 1: Meal Reimbursement Request Forms submitted between April 1 – June 30.

Due November 1: Meal Reimbursement Request Forms submitted between July 1 – September 30.

If an elected office does not have any Meal Reimbursement Request Forms since the last quarterly submittal, the elected official shall submit an email or signed memorandum indicating this by the due date specified above.

Related Policies


Related Forms and Information

- Attachment A - Special Events - [url/sites/policies/FormsrelatedtoPolicies/Meal-Policy-Non-Travel-Attachment-A.pdf]

- Attachment B - Exempt Meal Events - [url/sites/policies/FormsrelatedtoPolicies/Meal-Policy-Non-Travel-Attachment-B.pdf]


This policy, in its original format, can be found at [url/sites/controller/Disbursement/Documents/meal-policy-non-travel.pdf]

**History**

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<th>Date</th>
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<tr>
<td>4/3/2018</td>
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<tr>
<td>3/14/2016</td>
<td>Links updated. (David Bruno)</td>
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<td>2/19/2014</td>
<td>Policy uploaded. (John Myers)</td>
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