

# Title I - Finances and Accounting

## 105 – MEAL POLICY – NON-TRAVEL

Policy Owner: Auditor-Controller-Treasurer-Tax Collector

### A. PURPOSE:

To establish a uniform Policy relating to the County's reimbursement of expenses for business meals or light refreshments provided to County employees, volunteers, clients, 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, CALCARD purchases, 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.

### B. 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.

### C. AUTHORIZED MEALS FOR COUNTY EVENTS

Prior to any purchase of meals or light refreshments, approval must be obtained from a Department Head and County Executive Office (CEO) Representative (for requests in excess of \$1,000) as set forth on the Non-Travel Meal Reimbursement Request Form (CAO-10).

When approving purchases, Department Heads and CEO Representatives 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 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 that are not provided on the County premises, as taxable income, and such reimbursements may be added to an employee's income as reported on Form W-2.

1. Attending a meeting concerning official County business as a representative of

the County. This does not include staff meetings, which are discussed in item 2 below.

2. Hosting staff development or staff training continuously for at least four hours and leaving the hosted location for a meal would be disruptive. An agenda for the staff development or staff training must be submitted along with the CAO-10.
3. Hosting staff recognition or volunteer recognition events.
4. Hosting a person or groups of persons deemed by an elected official, appointed official, or the CEO to be the official guest(s) of the County.
5. Hosting groups of clients, patients, volunteers, or participants being served by County programs. This would include food incentives provided by a County department or agency for clients only.
6. 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.
7. Hosting a meeting or workshop or completing a project that requires staff to work together with non-County employees continuously for at least five hours and leaving the hosted location for a meal would be disruptive.

The total cost allowed for a meal will be the per diem rate per person by geographic area for meal provided (breakfast, lunch, or dinner) (<https://www.gsa.gov/portal/content/104877>). The per diem rate for light refreshments will be half the per diem rate for breakfast applicable to Santa Cruz County, regardless of the time of day that the refreshment will be offered.

In order for meals to be provided for Personnel Employment Rating Panels, Board of Supervisors closed personnel, executive meetings, litigation meetings, or union negotiation meetings to be allowable, such charges shall be reasonable and necessary. Employment Rating Panel claims, including performance examinations conducted on weekends and union negotiation claims, must be approved by the Personnel Director, or designee, and Board of Supervisor closed meetings claims must be approved by County Counsel and/or CEO.

#### D. EMERGENCIES:

Meals for the Emergency Operations Center (EOC) will be allowed when it is partially or fully activated by action of the CEO or their designee. Meals will be provided as determined by the Acting EOC Director. Please refer to provisions of labor agreements for other emergency meal allowances.

Meals may be provided for prolonged emergency situations lasting more than 5 hours, where County staff or volunteers under their direction are actively involved in law enforcement or investigative duties and cannot reasonably access meals without compromising operational effectiveness or public safety."

#### E. PROHIBITED MEAL REIMBURSEMENTS:

Meal reimbursements will not be allowed for:

- Alcoholic beverages;
- Retirement events;
- Holiday parties;
- Baby or wedding showers;
- Birthday celebrations;
- Gift cards, donations, raffles;
- New employee lunches;
- Other personal employee celebration events;

#### F. MEAL REIMBURSEMENT REQUEST FORM - CONTENT, DOCUMENTATION, AND SUBMISSION TIMEFRAME

Department Heads may approve expenditures in compliance with this policy for non-travel meals and refreshments when they are submitted and approved in advance and the total amount does not exceed \$1,000. The CEO shall approve non-travel meals and refreshments amounts in excess of \$1,000. Refer to Emergency section of the policy for emergency-related meals.

Original detailed/itemized receipts, reflecting the actual costs, must be attached to the CAO-10. 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 CALCARD. Where a CALCARD is used for the purchase, the Form is due at the same time as the CALCARD documentation and associated receipts, in accordance with the Purchasing Policy.

The Form shall include the information listed below.

- a) Original detailed/itemized receipts;
- b) Authorized County Meal purpose (categories 1 through 7 listed under Authorized Meal for County Events section of this Policy);
- c) Date, time, location, and purpose of the meal;
- d) Number of persons in attendance. If a meal is provided, 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.);

- e) If the total cost exceeds the per diem rate for the number of attendees, an explanation (justification) shall be provided on the CAO-10 with the detailed receipt(s) and shall be submitted to the Auditor-Controller for their approval;
- f) Approval as required.

In all cases, departments must charge meal costs to general ledger account 61310, Food, to allow monitoring by the CEO and Auditor-Controller's Office. Please include a detailed description of the event in the description field in Finance Enterprise.

The Auditor-Controller's Office will perform the payment review for these transactions. The CEO or Auditor-Controller shall make the final determination as to the appropriateness and reasonableness of the expenses and adequacy of documentation.

#### G. RELATED FORMS AND INFORMATION

Non-Travel Meal Reimbursement Request Form (CAO-10)

Emergency Meals Allowance Form

U.S. General Services Administration Per Diem Rates:

<https://www.gsa.gov/portal/content/104877>

Middle Management Association Unit Memorandum of Understanding

General Representation Unit Memorandum of Understanding

#### H. HISTORY

<b>Date</b>	<b>Changes Made</b>
6/4/2024	Policy Adopted
12/16/2025	Policy Amended