

Allowable & Unallowable Food and Beverage Expenses

Objective:	To establish County procedures regarding allowable and unallowable food expenses.	Policy/Procedure Number:	05-13
Reference: (All applicable federal, state, and local laws)	White Collar Contract; Blue Collar Contract; Administrative Policy 03-23, IRS Publication 535 Office of NYS Comptroller opinions, audits, training, and issued guidance; FEMA guidelines; Tompkins County Administration Cabinet Meeting Notes	Effective Date:	May 21, 2024
Legislative Policy Statement:		Responsible Department:	Finance
		Modified Date (s):	
		Resolution No.:	2024-95
		Next Scheduled Review:	May 2029

General Information: According to the Office of the New York State Comptroller (NYS OSC), “Meals would be a proper local government charge when the local government is faced with business of an immediate nature and meetings are essential at mealtime. Under those circumstances, the furtherance of public business is the main purpose of the meetings and the food is incidental thereto (id.). Thus, the cost of meals while performing the usual duties of the position within the local government is generally a personal expense, and not a business expense.”

I. Definitions: **Business Expense** - An expense incurred in furtherance of one's business, especially as part of the cost of operating a business.

Business Meal - Meals attended by staff and external parties for the purpose of conducting substantial and bona fide County business. County business is defined as any sanctioned activity performed within the scope of an individual or department's assigned duties.

II. Policy: **A. Allowable Food and Beverage Expenses**

The following expenses are allowable by the County. County funds may be used for these special purposes within the scope of responsible financial management and must be reviewed on a case-by-case basis:

1. 25-Year Club Dinner sponsored by Human Resources;
2. Food at trainings or events held for a governmental purpose (must be pre-approved by the Finance Director or designee and expense submission must include a roster of attendees with signatures);
3. Food during travel (per person, per diem, per *Administrative Policy 04-10: Travel and Training Expense Reimbursement*);
4. County-wide Employee Picnic;
5. Food for workers during storms and emergencies; (See III.C. “Emergency Situations” below);
6. Food for election workers on Election Days and Primary Days if they cannot take meal breaks; Food for volunteers at approved County-sponsored events, including meals and refreshments for volunteer boards working during mealtime with prior approval from the Finance Director or

- or designee; expense submission must include a roster of attending volunteers with signatures;
7. Foster parent training events;
 8. Snacks for Department of Social Services clients who use their supervised visitation rooms;
 9. Lunches and/or dinners for all-day arbitration meetings; or
 10. Food for public meetings at approved County-sponsored events, if the meeting is held during a regular meal-time.

Note: These expenses must not be charged to grants, Federal appropriations, or State appropriations. Exception: Unless sponsor/grant guidelines explicitly state the allowance of such, pre-approval of the Director of Finance or designee is required, along with adherence to existing Tompkins County policies.

B. Unallowable Food and Beverage Expenses

A food expenditure with any of the following characteristics does not reflect the proper stewardship of County funds and is considered “unallowable” by the County”:

1. It does not support the County’s mission of public service and does not serve a public purpose, defined as something necessary for the common good and general welfare of the people of the municipality,
2. Other recognition including performance or professional recognition;
3. Meals for department staff under normal working conditions;
4. Departmental holiday parties;
5. Food provided for typical or routine staff meetings;
6. Food provided for typical or routine meetings of the Legislature, Committees or Advisory Committees;
7. Break room food or beverages (e.g.: coffee, tea, cocoa, creamer, water, soda, juice, candy), or supplies for personal or unallowed department activities (e.g. paper plates, cups, napkins, knives, forks, spoons, coffee pots or coffee makers.); or

Note: The County will supply water in the case of boil water advisories, to departments in buildings without functioning drinking fountains and/or if the water fountain and water from the sink is tested and found to contain lead or bacteria.

8. Alcohol.

III. Procedure:

When a County department considers an event that serves food for an event listed in Section II. A. #2, #7 above or are grant related, expenses must receive prior approval from the Department Head and the Director of Finance or designee via the completed Request for *Food and Beverages Form (Attachment A)*. Requests for approval should be made at least five (5) business days before the scheduled event. The County is not allowed to make prepayment for expenditures, including food and beverage purchases.

A. Department Head Responsibilities

1. Review the necessity of food purchases on a case-by-case basis.
2. Ensure food costs are appropriate and not an extravagant use of public (taxpayer) funds.

3. Obtain prior approval from the Director of Finance or designee when applicable (Section II. A).
4. Approve expenditures through Department Head and Director of Finance's signatures on a completed "Request for *Food and Beverages Form*" (*Attachment A*) when applicable.
5. Submit expenditures for payment, including a completed and signed "Request for *Food and Beverages Form*" (*Attachment A*), along with the receipt.

B. Department of Finance

1. Advise and direct departments on appropriate food purchases.
2. Review any food, beverage, or supply purchase for adherence to County policies, to include *Administrative Policy 06-07: Procurement*.
3. Authorize County purchases of food, beverage or supply purchase via the "Request for *Food and Beverages Form*" (*Attachment A*) when applicable
4. Audit expenditure vouchers and P-Card purchases for proper fiscal management including following this procedure.

C. Emergency Situations

1. Under declaration of the County Administrator, Department Heads may work in conjunction with County Administration or the Director of Finance to approve and purchase food for workers during storms and emergencies.
2. Tompkins County procedures allow for meals, including beverages and meal supplies, that are provided to employees and volunteers who are required to work during an emergency period that prevents them from taking a regular mealtime period or break. These meals are not taxable as wages and are considered de minimis meals because they are provided to facilitate work in a situation that is not routine. An emergency period qualifies if its severity requires employees to work abnormal, extended hours without a reasonable amount of time to provide for their own meals or if food or beverages are not reasonably available for employees to purchase.
3. Approval shall be submitted with expenditure document and a copy of the County Administrator's declaration of Emergency to the Department of Finance.



Tompkins County

REQUEST FOR FOOD & BEVERAGES

Complete this form to obtain approval before meals or if light refreshments are to be served at approved County sponsored events: training sessions; volunteer events; board meetings; emergency events; negotiation meetings.

Please e-mail completed form to: finance@tom-pkins-co.org.

This form should be completed and approved prior to the event and accompany purchase backup.

DEPARTMENT:	BUDGET ACCOUNT NUMBER:
DEPARTMENT CONTACT:	CONTACT PHONE:

EVENT

EVENT TITLE:	
EVENT DATE:	EVENT TIME:

EVENT PURPOSE (CHECK ONE):

- TRAINING (Official Tom-pkins County business will be conducted; meals/light refreshments are integral to the event)
- VOLUNTEERS (County sponsored event)
- STORM/EMERGENCY

TOTAL ATTENDED:

Please maintain a list of attendees to be included with purchase back-up

PURCHASE TYPE REQUESTING (CHECK ALL APPLICABLE):

MEALS:

- BREAKFAST
- LUNCH
- DINNER

ESTIMATED COST OF MEALS

- LIGHT REFRESHMENTS

ESTIMATED COST OF REFRESHMENTS

- RECURRING EVENT

ESTIMATED COST OF REFRESHMENTS

RECURRING EVENT DATES:

DEPARTMENT HEAD (PRINT)	DEPARTMENT HEAD (SIGNATURE)	DATE
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DEPARTMENT OF FINANCE APPROVAL

APPROVING OFFICIAL (PRINT)	APPROVING OFFICIAL (SIGNATURE)	DATE
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