

## Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	220.250	1 of 1	July 1, 2003 Revised 9/12/19
<b>Subject</b>			
EMPLOYEE EXPENSES - REFRESHMENTS			

1. At meetings or conferences where those in attendance are only state employees, any "coffee break" or "refreshment" costs associated with the meeting shall be considered as personal discretionary expenses and are not paid by the State.
2. At meetings attended by Board or Commission Members, beverages such as coffee or soft drinks, and food such as rolls, donuts, cookies, etc., are allowable and will be paid by the State. The department is responsible for maintaining justification.
3. At meetings conducted by departments other than Board, Commission, or Council meetings, for the benefit or input of the public and where public is in attendance, beverages such as coffee or soft drinks, and food such as rolls, donuts, or cookies are allowable and will be paid by the State. These expenses shall be submitted on a General Accounting Expenditure (GAX) document. It is not necessary to break out state employees if they attended.