

SECTION 532: EXPENDITURES FOR COFFEE-TYPE REFRESHMENTS

1. Purpose. The purpose of this section is to describe the limited kinds of situations in which expenditures for coffee-type refreshments may be incurred and charged to public funds in the State government.
2. Scope. This section applies to purchases of coffee-type refreshments for State officers and employees of agencies under the scope of the Comptroller's pre-audit responsibility. Agencies outside the scope of the Comptroller's pre-audit responsibility are:
 - (a) Agencies in branches of government other than the Executive.
 - (b) Executive branch agencies that have been explicitly removed by statute from the Comptroller's pre-audit responsibility.
3. Other Authority. This section is subordinate to any of the following that relate specifically to purchases of coffee-type refreshments:
 - (a) Rules and regulations promulgated pursuant to Chapter 91, H.R.S.
 - (b) Collective bargaining agreements.
 - (c) Policy statements of the Department of Personnel Services on incentive and service awards ceremonies, training programs, or other programs functionally assigned to that department.
4. Definition. As used in this section, the term "coffee-type refreshments" means coffee, tea, ingredients used in them, milk, soft drinks, fruit juices, foods (such as pastries) commonly served with them, and any supplies or utensils involved in preparation or in serving.
5. General Allowability. Generally, the purchase of coffee-type refreshments is not considered a necessary business expense of government programs; such purchase is considered a personal expense of the State officers or employees making the purchase. The purchase is therefore not allowed to be charged to public funds unless an exception is made under this section.
6. Exceptions by Legal Authority. Occasionally, a law or similar legal provision will provide an exception to the general policy that coffee-type refreshments are a personal expense. For example, a federally funded program may specify that the federal funds may be used to purchase coffee-type refreshments in a particular situation, or the legislature may specify that a particular appropriation may be expended at the discretion of an identified State officer. In any such exceptional situation, vouchers relating to the payment of the coffee-type refreshments must be supported by a copy of a legal authority providing the exception to the general policy.

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7. Exceptions for Departmental Planning Sessions. Coffee-type refreshments are allowed for a department's or agency's planning sessions if the session is under the direction of the department or agency head and if the refreshment periods are scheduled within the formal program of the planning sessions. In any such circumstance, vouchers relating to the payment of the coffee-type refreshments must be supported by a copy of the planning session agenda on which the refreshment periods are reflected.

8. Other Exceptions. Any other exception to the general policy that coffee-type refreshments are a personal expense is allowed only upon an expending agency's written request approved by the Comptroller. The expending agency's written request should include sufficient information to determine whether an exception is justified. The information should include the nature of the occasion at which refreshments are to be served, the governmental purpose of the occasion, the date of the occasion, the estimated number of participants to be served, the extent to which the participants will include State officers and employees, and the estimated cost of the refreshments. The written request should be submitted to the Comptroller in ample time prior to the occasion to allow for response based on review of the information.