

SAM – SERVICES TO EMPLOYEES

MEALS AND MEAL TICKET BOOKS

11030

(New 06/2010)

Meals may be provided at state departments, such as correctional facilities, to individuals other than inmates, patients, or wards, as specified in CCR Section [599.652](#) – Meals at State Agencies. Meals will be paid for at established rates and remitted as indicated in SAM Section 11020. Agencies will collect sales tax on meals and food products sold unless exempt according to Revenue and Taxation Code Section [6363](#).

All meal tickets will be accounted for and treated as if cash. Internal control principles for cash shall be followed, including reporting on STD. 520 – Meal Ticket Sales Report accounting for all sales, refunds, cancellations and used to support journal entries.