MEAL EXPENSES INCURRED DURING STAFF MEETINGS
PAYMENT/REIMBURSEMENT

It is the position of the New York State Comptroller’s Office that meals of public officers and employees may not be reimbursed or paid by the municipal entity unless the officer or employee is traveling outside his/her regular work area on official business for an extended period of time (the minimum to include one normal meal period). State law authorizes reimbursement of “actual and necessary expenses” incurred by district school board members and employees (Gen. Mun. Law §77-b) in the performance of their duties. This regulation also applies to any meals provided at staff meetings except under the following circumstances:

a. Meals may be considered a proper municipal expense where the School District is faced with business of an immediate nature between two or more people, and the meetings are required to be held at meal times due to staff schedules.

b. In order for meal expenses for a meeting between staff members to be eligible for reimbursement or payment by the school district, the following conditions need to be met:

   1. The topic(s) of the meeting must be of an immediate nature, or there must be a pressing need to complete the business at hand;
   2. Scheduling prevents the meeting from being held at a different time;
   3. The meal must be provided during the meeting. In addition, meals may be provided or reimbursed if the meeting is held during a recognized meal period (i.e. Breakfast 7:00 am to 9:00 am; Lunch from noon to 2:00 pm; dinner 5:00 pm to 7:00 pm). A copy of the meeting or conference agenda should be submitted to substantiate the meeting times.
   4. For the purposes of a staff meeting, a meal is defined as any foods that would normally be consumed as a complete breakfast, lunch or dinner. (i.e. coffee and/or a doughnut would not be considered a complete meal.)

c. When claiming such actual and necessary expenses for reimbursement or requesting that payment be made, the employee must justify on the claim form the need for such expense as outlined herein.

   o Employees are required to substantiate all meal expenses with original receipts.
   o Expenditures for the purchase of alcoholic beverages are not considered a proper or necessary travel or meeting expense and must not be claimed for reimbursement.
   o Gratuities may be considered an actual and necessary expense and may be reimbursed provided they are reasonable, actual and within 15 percent of the bill.
   o Sales tax imposed on food by restaurants may be considered an actual and necessary expense incidental to the meal.

d. Before meal expenses for meetings with staff members can be reimbursed or paid, the following information must be provided to the Business Office:

   1. What was the purpose of the meeting?
   2. When was the meeting held?
   3. What time was the meeting held?
   4. What was the reason that the meal had to be served during the meeting?

These guidelines apply to all employees of the School District and are effective immediately.

Ref: Gen. Mun. Law §77-b

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