



Office of the University Controller

***Guidelines for Meals Served on Premises for
Business Meetings***

Effective Date April 1, 2015

Table of Contents

I.	Overall Guidelines	3
II.	Scope	3
III.	Allowances	3
IV.	Definitions	4
V.	State Funded Guidelines	4
VI.	City Funded Guidelines	4
VII.	Allowable Circumstances	4
VIII.	Unallowable Costs	5
IX.	Other	5
X.	Related Information	6

I. Overall Guidelines

The City and State of New York’s rules on reimbursing meals and refreshments at meetings differ. In that regard, CUNY’s guidelines are specific to *the source of funds (City/State) used*. What is allowable for state tax-levy funded entities (i.e., Senior Colleges and the Central Office) may not be allowable for city tax-levy funded entities (i.e., Community Colleges and Hunter High School) and vice versa. The following guidelines are designed to assist in determining what is allowable for each particular circumstance.

Generally, it should be noted that meals and refreshments may be paid from State/City Tax Levy funds to the extent that such expenses are:

- a. Necessary and appropriate to the occasion;
- b. Reasonable in amount; and
- c. Serve a purpose consistent with the mission and fiduciary responsibilities of The City University of New York.

These guidelines apply to activities in connection with official CUNY business and are specific to Tax Levy funds.

II. Scope

The scope of this policy includes modest meals and light refreshments served at on-site (i.e., a CUNY location) business meetings that include CUNY employees and/or external individuals and groups and are purchased with state and/or city tax levy operating funds.

III. Allowances

Before ordering meals, the college or central office department must ensure that the circumstance is allowable (refer to section VII below) and that the per person costs (listed below) is adhered to.

Sources of Funds	Per Person Costs
STATE FUNDED (Senior Colleges and Central Office)	Modest meals not to exceed \$15.00* Light Refreshments not to exceed \$8.00*
CITY FUNDED (Community Colleges and Hunter High School)	Modest meals not to exceed \$8.00* Light Refreshments not to exceed \$3.00*

*Please note that these rates include all tips, delivery charges and incidentals.

IV. Definitions

- a. Light Refreshments include light fare (such as fruit, pastries, yogurt, etc.) and beverages (such as soft drinks, water and coffee) or similar fare that is typically served at breakfast or snack.
- b. Modest Meals are usually ordered during customary meal hours (i.e., at lunch) and typically include items such as sandwiches, salads or similar fare and beverages (such as soft drinks, water, and coffee).
- c. Tax-Levy Funds – funds appropriated by the City or State of New York to be used by CUNY. This may also be referred to as your operating budget.

V. State Funded Guidelines

Although the State has not stipulated specific guidelines related to the reimbursement of meals at onsite business meetings, it does monitor this area closely. Currently the State uses a standard of “reasonableness” with respect to meals at meetings. In an effort to standardize submissions and reflect the current market prices, CUNY has interpreted “reasonableness” using General Services Administration GSA guidelines for determining meeting meal expense allowances.

VI. City Funded Guidelines

For all community colleges and city funded entities, costs must adhere to the Directive 6 guidelines (please see link below in section X). Campuses may apply more stringent rules but are not permitted to relax the guidelines.

VII. Allowable Circumstances

Before any food or beverages are ordered for a business meeting, the following should be considered:

- Payment or reimbursement of meals and refreshments at meetings must be regarded as an atypical event, and NOT as a routine business practice.
- To minimize meeting expenditures, every effort should be made to schedule business meetings during customary business hours and not during times where meals are typically taken. Meals or beverages should not be served at meetings that are less than two hours in length.
- Event organizers should ensure attendee counts are accurate and reviewed prior to the event to minimize over ordering and incurring unnecessary expenses.
- When a meeting takes place over an extended period of time (over two hours) and the agenda includes a working meal, the following may be justification that the meal is integral to the business function.
 - ❖ A meeting where there is a scheduled speaker during the meal period;
 - ❖ A meeting where an out-of-town official, consultant, private firm or other party, who is not being paid by CUNY, meets with CUNY employees and provides a pro bono service;
 - ❖ A meeting where the participants work through the meal period; and circumstances where it would be too time-consuming or disruptive for participants to take a meal break away from the meeting location;
 - ❖ Student recruitment functions with the same cost thresholds noted above.

- Any meeting function where the expense is expected to be above \$3,000 must have prior written approval from the Finance Office, Business Manager or equivalent. The request for approval must include business purpose, number of attendees expected and appropriate justification as to size and scope.

VIII. Unallowable Costs

a. Social Events

On-site social events, such as office parties, birthdays, retirements, funerals, graduations, student or employee recognition events are not allowable costs and should never be paid from tax levy funds.

b. Alcohol Beverages

Alcoholic beverage or related costs can never be paid for or reimbursed by tax-levy funds. Such costs would need to be separated and removed from the itemization of the bill. The person requesting payment is responsible for ensuring that all alcoholic beverages or alcohol-related costs have been excluded from payment requests prior to submission. The person requesting payment should clearly note such exclusions on the receipt, to make it clear what should be included in the payment request.

c. Offsite Staff Meetings

Meals solely for CUNY employees taken offsite, while not in Travel status, must NOT be paid from tax levy funds under any circumstance.

IX. Other

a. Conducting Business on Behalf of the University

When conducting business on behalf of the University, all transactions should be executed in the name of the individual college or Central Office, as appropriate. Payments or reimbursements must be at actual cost.

b. Tax Exemption

The City University of New York is a tax-exempt organization and is exempt from taxation and therefore payments and reimbursements for meals and light refreshments will not include sales tax.

c. Exceeding Prescribed Limits

Payments for expenses above the limits stated above cannot be paid from tax levy funds. The organizer will be responsible for obtaining the balance from another funding source.

d. Payments and Reimbursements

All requests for reimbursement and/or payments must include: written documentation of the relationship to CUNY business, meeting agenda, organizer's signed list of attendees, or an attendance list with the signature of each attendee.

e. Fraudulent Claims

Offering a false instrument for requesting payment or reimbursement is a Class 'E' felony. Employees, including supervisors, who knowingly misrepresent the facts...or who file or sign any... form which contains deliberate false statements given with intent to defraud the State/City may be subject both to administrative and/or disciplinary actions, including the possibility of termination and criminal action.

f. Update and Periodic Review

The CUNY Central Office of the University Controller will be responsible for the periodic review and revision of this policy, as well as ensuring that all appropriate parties are informed of the guidelines stated above.

X. Related Information

- **New York City Directive 6** - (<http://comptroller.nyc.gov/general-information/comptroller-directives/>).