

Business and Operations

GUIDELINES FOR MEETING REFRESHMENT/MEAL EXPENSE SP 3303.00

The County Superintendent of Schools abides by the following guidelines to determine whether refreshment/meal expenses may or may not be allowable.

The purchase of office refreshments (including coffee makers, food and beverages) is prohibited, except when the refreshments are to be consumed primarily by guests or at business meetings and workshop/trainings.

If the event in question cannot be considered to be a business meeting, food and/or drink paid for by MCOE will not be allowed. In addition, the mere fact that an event may, in fact, be a business meeting does not automatically mean that food expenses are allowed. An agenda and sign-in form for the event may be requested to determine if the event meets the "business meeting" requirement. The general guideline to use in interpreting this policy is if the meeting is incidental to the food, the food is unallowable; if the food is incidental to the meeting, the food **may** be allowable. This means that for a one-hour meeting, food/refreshment expenses would generally be unallowable; for a four-hour meeting, refreshments would generally be allowable; for an eight-hour meeting, lunch and refreshments would generally be allowable. Meeting length is not the only determining factor. If the meeting were held at a restaurant, the meal would generally be unallowable; if the meeting were held in a conference room, a catered lunch may be allowable. Other factors to be considered are the number of attendees, who the attendees are, what is to be served, and the cost. Also, "time of day" of the meeting has no impact on whether food expenses are allowed. For instance, food expense for a 1-2 hour meeting that is held around noon, whether by convenience or necessity, is not allowable just because of the timing of the meeting; food expense for a meeting of this duration is generally not allowed at all.

Due to the restrictions on the payment or reimbursement for alcoholic beverages, MCOE requires itemized receipts for all meals being claimed as "business meetings" at a restaurant, in order to be able to determine if alcohol was served. This itemized receipt also helps in determining if the number of meals being claimed corresponds to the list of attendees. The "customer copy" of a credit card receipt is not sufficient documentation.

Refreshment Break Expenses:

1. Allowed when a business meeting/workshop/training is scheduled to last **three (3) hours or longer**.
2. The total cost must be reasonable and should not exceed \$5.00 per person.
3. Refreshments may consist of nonalcoholic beverages, such as coffee, hot/iced tea, and/or water served from a pitcher, and edible items commonly served between meals, but not intended to substitute for meals.
 1. Examples: Mornings - bagels, muffins, seasonal fruit and
Afternoons - cookies, vegetables and dip.
4. The following documentation must be submitted to business services:

- a. Original receipts for purchase of items in #3 above along with:
- b. The name, purpose, number in attendance, date and time (beginning/ending) of the meeting. A meeting agenda which includes all the required information is preferred.

Meal (lunch) Expenses:

1. Allowed when a business meeting/workshop/training is scheduled to last **five (5) hours or longer.**
2. The total cost must be reasonable and should not exceed \$12.00 per person.
3. Meal (lunch) may consist of nonalcoholic beverages, such as coffee, hot/iced tea and/or water served from a pitcher, and a reasonable lunch meal.
 - a. Examples: sandwich and salad, pizza and salad, or salads.
4. The following documentation must be submitted to business services:
 - a. Original receipts for purchase of items in #3 above along with...
 - b. The name, purpose, number in attendance, date and time (beginning and ending) of the meeting. A meeting agenda which includes all the required information is preferred.
 - c. Justification for holding the meeting over the meal period.

When Refreshment/Meal Expenses are NOT allowed:

1. Normal daily business of employees
2. Regular staff meetings
3. Retirements
4. Employee Appreciation/Employment milestone
5. Birthdays or celebrations for individual employees
 - a. Examples of celebrations: engagement/wedding, birth of child/grandchild, graduation

Refreshment/Meal Expenses NOT allowed:

1. Chocolate or candies
2. Bottled or canned beverages of any kind
3. Nuts, trail mix, dried fruits

MENDOCINO COUNTY OFFICE OF EDUCATION

Date Adopted: 07/01/2010

Date Revised: