

EMPLOYEE EXPENSE REIMBURSEMENTS FOR MEALS AND REFRESHMENTS

I. Expense Reimbursement Authorization

Waterville Central School District (the District) staff who incur expenses that are necessary to carry out authorized duties, and reasonable in nature and amount, will be reimbursed, provided that: (1) the expense was approved in advance of being incurred, by the Superintendent, Business Official, Building Principal, or other authorized supervisor, (2) the expense is within the approved budget, and (3) a properly filled-out and approved voucher and such supporting receipts as are required by the Business Office are submitted.

When business travel is approved, mileage for use of a personal vehicle will be reimbursed at the rate published by the IRS or as provided in a collective bargaining agreement. Tolls will be reimbursed at actual cost. Overnight accommodations will be reimbursed for the minimum period reasonably necessary to complete the District-related business, and in an amount deemed by the Business Official to be reasonable for decent lodging in the locale.

II. Employee Meal Reimbursement

- A. Meal expenses may not be reimbursed while an employee is performing the usual duties of the office except when:
 - 1. The employee is on approved overnight travel, approved conference and training session; or
 - 2. The employee is prevented from taking the time off for a meal due to a pressing need to complete business at hand and the business is of an immediate nature and conducting business at mealtime is essential.
- B. The cost of meals for any guest may not be reimbursed unless the meal promotes a valid District purpose, such as a business luncheon with other government officials or community leaders for discussion or negotiation of a matter that is or will be before the Board of Education (the Board) for action.
- C. For meal expenses to be reimbursed a Meal Reimbursement Documentation Form and a restaurant receipt filled out by the restaurant host or waiter must be submitted with the Expense Voucher. Credit card receipts are not acceptable. Reimbursement will not be provided for sales tax. The Business Manager shall provide a meal expense form that includes at least date, described purpose, a statement that alcoholic beverages are not part of the requested reimbursement;

POLICY

FISCAL MANAGEMENT

4700

EMPLOYEE EXPENSE REIMBURSEMENTS FOR MEALS AND REFRESHMENTS

and, if applicable, the location outside of the District, length of travel, and guests present as per II (B) above. The Meal Reimbursement Documentation Form and receipt shall be attached to and listed on the Expense Voucher Form.

- D. Employees are to exercise prudence in purchasing meals for which reimbursement requests will be submitted. The purchase of alcoholic beverages is not reimbursable.

III. Meals and Refreshments at Waterville Central School District Meetings/Events

- A. The Board recognizes that from time to time it may be appropriate to provide meals and/or refreshments at meetings and/or events that are sponsored by the District. Meals and/or refreshments may be provided for purposes of allowing the event or activity to continue through generally accepted mealtimes, to enhance the quality of the event or activity, or to promote the culinary programs and other educational programs of the District.
- B. Examples of authorized situations during which such meals and/or refreshments may be provided include, but are not limited to, Staff Orientation and Recognition Events; Superintendent's Conference Days; community receptions and meetings, including the annual meeting at which District business is conducted; meetings with consultants employed by the District; workshops and training events sponsored by the District; and other meetings at which District business is conducted.
- C. Any expenditure made for such meals and/or refreshments should be appropriately documented with a receipt, itemized whenever possible, and submitted to the District's Business Office for the purposes of audit and possible reimbursement. In no event shall alcoholic beverages be served or paid for by the District.
- D. The Superintendent or designee shall establish such administrative procedures as necessary to carry out this policy.

Waterville Central School District

Legal Ref: General Municipal Law §77b

Adopted: 03/12/97

Revised: 05/09/06, 11/18/14, 01/08/19, 02/13/24