



Office of Budget and Finance

***On-Site Meeting Meals and Refreshments
Guidelines***

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I. Overall Guidelines

The State of New York (“State”) and City of New York (“City”)’s rules on reimbursing meals and refreshments at meetings differ. In that regard, CUNY’s guidelines are specific to *the source of funds 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 circumstance.

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

- a. Necessary and appropriate to the occasion; and
- 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 (“City University of New York”) business and are specific to Tax Levy funds.

II. Scope

This guideline applies to meals and refreshments provided at on-site business meetings held at CUNY locations. It covers events that involve CUNY employees, students, and/or external participants, where the food and beverages are purchased using Tax Levy Funds.

III. Maximum Per Person Costs

The maximum allowable cost per person for meals and refreshments is outlined below:

Maximum Per Person Costs*
<i>Light Refreshments (Breakfast):</i> Up to 50% of the US General Services Administration (“GSA”) breakfast rate for New York City.
<i>Modest Meals (Lunch):</i> Up to 75% of the GSA lunch rate for New York City.
<i>After-Hours Meals (Dinner):</i> For infrequent, approved after-hours events, up to 75% of the GSA Dinner rate for New York City.

* Maximum per person cost includes all food and beverages, gratuities (of no more than 20% of the cost of food and beverages), delivery fees, service fees, credit card fees, surcharges, any other fees, or charges associated with the meal or event.

IV. Definitions

- a. Light Refreshments: Light refreshments consist of light fare such as fruit, pastries, yogurt, and comparable items, along with beverages like juice, soft drinks, water, and coffee. These are typically served during **breakfast** or as a snack.
- b. Modest Meals: Modest meals consist of items like sandwiches, salads, and similar fare, along with beverages such as soft drinks, water, and coffee. These are typically served during **lunch**.
- c. After Hours Meals: After hours meals may consist of warm or cold food and non-alcoholic beverages served during **dinnertime** at on-site meetings or events. Examples may include food at faculty senate meetings, board meetings, or at student recruitment events. All of these events must be allowable from tax levy funds per the All Funds Matrix - [Addendum-CUNY-All-Funds-Expense-Matrix-1.pdf](#). Events occurring during the normal business hours must follow the thresholds for Light Refreshments and Modest Meals as described above.
- d. Tax-Levy Funds: Include State and City appropriations, Tuition, and all Student Fees (including technology fees, student activity fees, academic excellence fees, material fees, etc.), regardless of where they are deposited, New York State Income Fund Reimbursable Accounts and New York City Non-Miscellaneous accounting including, Adult and Continuing Education, Technology Fees, and Reserve Accounts.
- e. Onsite: means to physically take place on the grounds of a particular campus or the central office.

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. 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 when meals are typically taken. Meals or beverages should not be served at meetings scheduled for less than two hours.
- 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 (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 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.
- After Hours Meals expenses must be reasonable, prudent, appropriate to the occasion, and consistent with the University's mission. All payments or reimbursements for these expenditures must include a description of the gathering's business purpose, a list of attendees and must explain how the event advances the mission of the University. All Special Events will require prior written approval from the Finance Office, Business Manager or equivalent.

VIII. Unallowable Costs

The following is a list of unallowable costs:

a. Social Events

Meals for social events, such as office parties, birthdays, retirements, funerals, and baby showers cannot be paid for with Tax Levy Funds.

For any student or employee recognition events, colleges should follow Directive 6 is for City funded meals and Section XIV.5 of the State's Guide to Financial Operations Manual for State funded meals.

b. Alcohol Beverages

Alcoholic beverages 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, cannot be paid with tax levy funds.

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 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 allowable funding source.

d. Payments and Reimbursements

All requests for reimbursement and/or payment must include written documentation on the relationship with 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 Budget and Finance is responsible for periodic review and revision of these guidelines.

X. Related Information

New York City Directive 6 [Travel, Meals, Lodging, and Miscellaneous Agency Expenses \(nyc.gov\)](#)

All Funds Matrix - [Addendum-CUNY-All-Funds-Expense-Matrix-1.pdf](#)