POLICY  GLEN RIDGE BOARD OF EDUCATION

6423 EXPENDITURES FOR NON-EMPLOYEE ACTIVITIES, MEALS AND REFRESHMENTS

There may be school district activities where expenditures for non-employee activities, meals, and refreshments may occur. Expenditures for non-employee activities, meals, and refreshments for school district activities are allowed provided the expenses are in accordance with the provisions of N.J.A.C. 6A:23A-5.8. For the purposes of this Policy, unless the context clearly indicates otherwise, “activities” means events or functions provided or held for the benefit of pupils, dignitaries, and other “non-district” employees (e.g. parents) which are paid from public funds. “Dignitary” means a notable or prominent public figure; a high level official; or one who holds a position of honor. A dignitary, for purposes of this Policy, is not a school district employee or Board of Education member.

Allowable expenditures for non-employee school district activities shall include:

1. All reasonable costs, including light meals and refreshments, directly related to activities that benefit pupils and are part of the instructional program including expenditures for field trips and extracurricular programs that are not solely for entertainment. Nothing in this Policy or N.J.A.C. 6A:23A-5.8 shall preclude the district from using student activity funds or accepting donations to support pupil activities that are solely for pupil entertainment;

2. All reasonable costs directly related to activities of dignitaries and other “non-district” employees (e.g. parents), including light meals and refreshments and any other directly related expense. Expenditures for this purpose shall be minimal and infrequent;

3. All reasonable costs of commencement and convocation activities for pupils; and
4. Expenditures related to district employees to the extent such 
employees are essential to the conduct of the activity.

The Board shall, at a minimum, take actions regarding pupil 
activities as follows:

1. Pre-approve field trip destinations;

2. Establish dollar thresholds for awards to recognize special 
accomplishments; and

3. Establish a budget supported by general fund revenues for 
each category of activity in a non-discriminatory manner (e.g. 
football, boys soccer, girls soccer, photography club). Student 
activity funds are excluded.

Pursuant to N.J.S.A. 18A:11-12 and State of New Jersey 
Department of Treasury, Office of Management and Budget Circular 
08-19-OMB and 06-14-OMB, the following costs shall not be 
permitted using public funding:

1. Receptions, dinners, or other social functions held for or 
honoring any employee or group of employees of the district 
(e.g. breakfast, luncheon, dinner, or reception for retirees or 
award recipients). This does not prohibit the district from 
honoring employees without a social function or using public 
funds to support reasonable costs of employee recognition awards 
(e.g. teacher of the year awards, years of service awards). Use 
of public funds for reasonable costs of employee awards is a 
local discretionary expenditure;

2. Meals or refreshments served to guests at any athletic event 
or other games or contests; and/or

3. Expenses for alcoholic beverages.

The School Business Administrator/Board Secretary and/or 
designee shall maintain documentation to support activities, 
meals, and refreshments at district events. The documentation 
shall include a description of the activity, the 
purpose/justification of the activity, expressed in terms of the 
goal(s) or objective(s) of the district, the make-up of the
group participating in the activity, and the names and titles of Board members or employees included in the group.

N.J.A.C. 6A:23A-5.8

Adopted: 8 September 2008
Revised: 6 April 2009