



COUNTY OF DUTCHESS

MARCUS J. MOLINARO
COUNTY EXECUTIVE

EXECUTIVE ORDER NO. 3 OF 2014

I hereby issue the following Executive Order establishing a policy regarding meal reimbursement to Dutchess County Employees and Dutchess County funded contract agencies.

WHEREAS, Section 3.02 of the Dutchess County Charter provides that the County Executive shall (b) "supervise, direct and control the administration of all departments;" and (d) "supervise and direct the internal structure and organization of every unit of the executive branch of the County government;" and (f) "be the chief budgetary officer of the County;" and

WHEREAS, Section 3.03 of the Dutchess County Administrative Code vests the County Executive with the authority to create and administer financial policies within the appropriations as provided in the Dutchess County Budget, and

WHEREAS, Section 3.03(c) of the Dutchess County Administrative Code empowers the County Executive, or his designee, to "provide for budget controls and allocation of appropriated funds in the most efficient and economical fashion" and

WHEREAS, the New York State Comptroller has issued a number of Advisory Opinions regarding reimbursement to municipal officials for meal expenses which adopt a rule that expense reimbursement for meals and other refreshments served at meetings must be directly connected to the promotion of a municipal purpose or part of a discussion or negotiation of a matter properly of concern to the municipality, and

WHEREAS, reimbursement for meal or refreshment expenses requested by County employees or County funded contract agencies should only be honored when expenses incurred are an integral part of conducting County business, now, therefore, it is

ORDERED, that all department and unit heads of the County of Dutchess shall limit approval of expenses for meals or other refreshments to those instances where it is clearly demonstrated on the basis of documentary evidence that the meals or refreshments are an integral and necessary part of conducting County business.

Made this 31st day of January, 2014 at the office of the County Executive, 22 Market Street, Poughkeepsie, New York.

MARCUS J. MOLINARO
Dutchess County Executive

DUTCHESS COUNTY DEPARTMENT OF LAW
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MEMORANDUM:

TO: **Marcus J. Molinaro**, County Executive

Cc Valerie J. Sommerville, Budget Director
William F. X. O'Neil, Deputy County Executive
Michael Ellison, Assistant to County Executive

FROM: James M. Fedorchak, County Attorney 

DATE: January 7, 2014

SUBJECT: County Reimbursement Policy for Meal Expenses
Our File No. G-0114

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DUTCHESS COUNTY
EXECUTIVE
RECEIVED

We recently discussed the Comptroller's criticism of the reimbursement request of Cornell Cooperative employees for meal expenses incurred while performing work with the County Planning Department.

Our discussion prompted me to research our files concerning the issue of meal reimbursement. We have an extensive file that has been the subject of comment from several Comptrollers over the years and which has resulted in opinions from past County Attorneys consistent with the conclusion reached during our discussion.

The New York State Comptroller has issued a number of Advisory Opinions regarding reimbursement to municipal officials for meal expenses. The underlying rule adopted by the State Comptroller is that expense reimbursement for meals and other refreshments served at meetings must be directly connected to the promotion of a municipal purpose or part of a discussion or negotiation of a matter properly of concern to the municipality.

The conclusion that we reached in our discussion was that reimbursement for such expenses should only be honored when the expense was incurred as an integral part of conducting County business. Put another way, a meal should be an integral part of the meeting rather than the meeting being an integral part of the meal.

The Comptrollers' opinions reviewed have uniformly urged that the local governing body of the municipality adopt rules and regulations for meal reimbursements. Our file indicates that

proposals over the years have been made to the County Legislature for the adoption of such a policy, however, none has ever been adopted.

Absent a policy adopted by the Legislature, the County Executive may issue an executive order to department heads addressing the issue of meal reimbursement by County employees as well as outside agencies. This order would supplement the existing policy established in the County Management Plan which is that reimbursement for meals incurred while traveling out of town is provided on a fixed payment scale.