



CIRCULAR

STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

NO.: 27-03-OMB	ORIGINATING AGENCY: OFFICE OF MANAGEMENT AND BUDGET	PAGE 1 OF 2
EFFECTIVE DATE: 07/01/2026	EXPIRATION DATE: INDEFINITE	SUPERSEDES: 11-09-OMB
SUBJECT: ENTERTAINMENT, MEALS, AND REFRESHMENTS		
ATTENTION: DIRECTORS OF ADMINISTRATION AND CHIEF FISCAL OFFICERS		
FOR INFORMATION CONTACT: LESLIE.NOTOR@TREAS.NJ.GOV		

I. GENERAL

- A. This circular outlines the policy for expending public funds by departments, State agencies, divisions, boards, commissions, authorities, and councils for entertainment, meals, and refreshments. Meal allowance and subsistence are not addressed in this circular but are included in the Circular, Travel Regulations.
- B. Departments, State agencies, divisions, boards, commissions, authorities, and councils are required to follow guidelines set forth in the Circular, Delegated Purchase Authority, and the department's internal policies and procedures for entertainment, meal, and refreshment procurements.
- C. Entertainment expenditures should be charged to expense object code 3850.
- D. Departments, State agencies, divisions, boards, commissions, authorities, and councils are subject to audit for compliance with this circular letter.

II. DEFINITIONS

- A. Dignitary - A notable or prominent public figure; a high-level official; or one who holds a position of honor. A dignitary, for purposes of this circular letter, is NOT a State employee.
- B. Entertainment - activities, events or functions provided or held for the benefit of patients, inmates, students of State institutions, dignitaries, and other "non-State" employees which are paid from public funds.

III. ALLOWABLE EXPENDITURES

- A. Entertainment of patients, inmates, and students in State institutions, including meals and refreshments and any other expenses directly related to such entertainment.
- B. Entertainment of dignitaries and other "non-State" employees, including meals and refreshments and any other expenses directly related to such entertainment. It is expected that expenditures for this purpose will be minimal and infrequent.

- C. Board, commission, council, organizational, etc. meetings are limited to light meals and refreshments.
- D. All reasonable costs of commencement and convocation activities at State institutions.
- E. Receptions or other social functions held for or honoring any employee or group of employees of the State (retirement, awards, appointments, etc.) should be minimal and infrequent (not to exceed \$ 100.00 per month per agency). Other entertainment expenditures related to State employees are allowable only to the extent that such employees are essential to the conduct of the activity, event or function.
- F. Departments, agencies, divisions, boards, commissions, authorities and councils are permitted to provide light refreshments (coffee, tea, water, and light snacks) at meetings and training sessions with ten or more attendees. Monthly expenditures shall not exceed \$250 per department/entity.

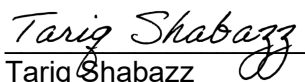
IV. PROHIBITED EXPENDITURES

- A. Meals or refreshments to be served to participants (other than students, patients or residents) or guests at any athletic event or other games or contests.
- B. Expenses for alcoholic beverages.

V. DOCUMENTATION REQUIRED

Departments, State agencies, divisions, boards, commissions, authorities and councils should include the following information as a part of the documentation to support entertainment events conducted by them:

- A. A description of the entertainment activity, event or function.
- B. The purpose/justification of the entertainment, expressed in terms of the goal(s) or objective(s) of the agency or program under which the entertainment is being conducted.
- C. The make-up of the group participating in the entertainment.
- D. The names and titles of any State employees included in the group.


Tariq Shabazz
Acting Director