ALCOHOL POLICY AND FOOD EXPENDITURE GUIDELINES

PURPOSE
The intent of this College policy is to provide clear limitations for the purchase of alcoholic beverages and guidelines for the reasonable expenditure of scarce resources for the business purposes of entertainment, hospitality, and recognition. While acknowledging the necessity and benefit these expenditures provide in maintaining and increasing support of the University/College’s endeavors, it is critical to remember that funds expended for these purposes are resources made unavailable for other important purposes. Proper stewardship of University funds is an obligation of all faculty and staff.

Note: Entertainment, hospitality, and recognition expenses must be charged to an unrestricted account and generally should be recorded on a federal unallowable object code.

This policy supplements the University travel and expenditures policies. All those seeking reimbursement or paying for such services are responsible for reading the University policies and complying with University rules.

http://www.dfa.cornell.edu/dfa/cms/treasurer/policyoffice/policies/volumes/finance/upload/vol3_2.pdf

Contact the Associate Dean for Finance and Administration or the Business Service Center Director, in advance, to request authorization for any hospitality expense not addressed in the guidelines below whether related to participants, type of event, or purchase of alcohol or dollar thresholds.

ALLOWABLE ENTERTAINMENT and HOSPITALITY EXPENSES

1. Meals (also known as “Hosted Business Meals”)

When planning entertainment for College/Department guests, all effort should be made to provide meal arrangements using reasonably priced restaurants or catering services. All attendees should be directly involved in the business purpose of the meal and should not include spouses, partners, or friends (unless they pay separately). If including your spouse or companion, there must be a bona fide business purpose directly benefiting the University when charging their meal expenses to a Cornell account.

a. Reimbursement for in-town meals involving non-University personnel is allowable if there is a legitimate business purpose. The inclusion of University employees should be moderated as much as possible (e.g., no more than two to three other employees in attendance). For search committee sponsored lunches or dinners, additional guests may be included beyond the normal two to three employees to facilitate interaction among graduate students or additional faculty and staff.

b. The guideline for expenses associated with lunches hosted by faculty or staff that includes an external guest (i.e., seminar speaker or faculty recruit) is $30.00 per person. Individual departments may set lower guidelines. Higher amounts are allowed with the approval of the chair and/or the department manager.
Lunch-time or other types of larger group seminars and discussions in which a guest is present (especially as the featured speaker) may include purchasing the meal for the guest, but should not regularly include providing meals for all attendees. Graduate seminars in which pizza or other low cost meal items are provided to all students in attendance to encourage interaction with the speaker are allowable.

c. The guideline for expenses associated with dinners hosted by faculty or staff members that include an external guest (i.e., seminar speaker or faculty recruit) is $75.00 per person (including alcohol at no more than $15.00 per person, tax and tip).

2. **Meals When Traveling**

CALS will reimburse meals for persons on travel status only at the per diem rate of the travel city or for actual expenditures less than the per diem. Whichever reimbursement method is used (per diem or actual), the total may not exceed the per diem rate. The traveler may choose to spend those dollars on food or alcohol in any combination as long as the total expenditure does not exceed the per diem rate. In accordance with University policy, receipts are not required when requesting per diem reimbursement. CALS will no longer reimburse meals for actual receipts which exceed the per diem rate.

See Section 1 above for guidelines in relation to hosted business meals while on travel status. Submission for reimbursement of hosted business meals while on travel status must conform to the travel policy and list the names of all attendees and the business purpose. See also, the Cornell travel policy for further information on business meal documentation. http://www.dfa.cornell.edu/dfa/cms/young/programs/finances/finance/manual/policies/volumes/finance/upload/vol3_2.pdf (See Events and Recognition [Section 5] for other allowable spending on meals.)

3. **Alcohol**

University funds* may be used to purchase alcohol only in the following situations:

- For research and educational purposes (example: wine, beer, spirit classes) and for purposes that do not include personal consumption;
- For resale by a licensed establishment;
- For personal consumption at official functions (see Section 5) which have been approved by the Department Chair and/or Administrative Manager for the department or by the Senior Associate Dean or the Associate Dean for Finance and Administration for college-wide functions;
- For approved faculty/staff search committee hosted dinners or lunches as noted in Section 1, above;
- For approved travel meals as in Section 2, above;
- Other hosted meals by faculty or staff as noted in Sections 1b and 1c, above. Alcohol reimbursement should not exceed $15.00 per person, and should follow the overall standards in Section 1c, above.

**Note:** Except as noted above, the College will not pay for alcohol.

*University funds are defined as all funds including core, departmental, faculty, salary recovery, gift, Weiss, and any other funds in a university account.
4. **Refreshments**
   - Coffee/tea service and water for office areas are allowable.
   - Modest refreshments at department meetings are allowable at either weekly, biweekly, monthly or quarterly intervals.
   - Modest refreshments at seminar series are allowable (no alcohol), but overall seminar refreshment expenses for a semester should not exceed $1,000.

5. **Events and Recognition**
   - CALS events for alumni and development purposes, and academic program events are allowable.
   - Annual holiday parties are allowable if they are reasonable in scope, with only one party per department or unit, supported by unit funds.
   - One general appreciation party or event during an academic year for staff, faculty, or students is allowable per department or unit.
   - Department events to recognize retirement and promotion of employees, when authorized by a Chair or department manager are allowable.
   - Retreats to analyze college or department issues are allowable if approved in advance by the department chair. Ideally, such meetings should be held on campus.
   - Consumption of alcohol at any College-wide event for the above purposes must be approved in advance by either a Senior Associate Dean or the Associate Dean for Finance and Administration (for administrative units).
   - Consumption of alcohol at a Department event for the above purposes must be approved in advance by the Department Chair or Administrative Manager.
   - Cornell policies for University approval for alcohol at events must be followed ([http://www.activities.cornell.edu/EventReg/Event_Planning.pdf](http://www.activities.cornell.edu/EventReg/Event_Planning.pdf)). In most cases, this requires the filing of a Use of University Property Form ([http://www.activities.cornell.edu/EventReg/](http://www.activities.cornell.edu/EventReg/)).