

Ithaca College Entertainment Policy

I. Policy Statement

The use of Ithaca College funds for entertainment purposes is permissible when the event/expenditure provides benefit to the College. Fiscal prudence should be the guide for all such activity. Entertainment is defined as the arrangement of activities, events or meals whose purpose is to promote and further the mission of the College, as well as the provision of services or acts in acknowledgement of the contributions to said mission by donors, faculty, staff, students and visitors.

II. Purpose

The intent of this policy is to provide guidelines for the reasonable expenditure of College funds for various categories of events. This policy is not designed to address every situation that may arise. The President, Vice Presidents, and Deans are responsible for authorizing any exceptions to these guidelines within their administrative units or schools.

III. Guidelines

Meals

Expenses for meals other than those incurred while on travel can fall into two categories: business meals and guest meals. By definition, **business meals** include those provided during business meetings involving the following: Ithaca College employees only; persons compensated by Ithaca College via a professional service contract; meals served at Ithaca College hosted/sponsored conferences/meetings/seminars; and meals during programs sponsored by recognized student organizations (where refreshments/meals are an integral part of the program and where money has been allocated to the organization for social programming). **Guest Meals** are those provided to distinguished guests, interviewees, and persons visiting Ithaca College as non-paid guests accompanied by an Ithaca College employee host.

Whenever two or more College employees are in attendance the senior most employee should be responsible for the expense, and be required to pay for the meal and to submit required documentation for accounting purposes. In the case of a search committee, the chairperson of the search committee would be considered the senior employee if in attendance. Should the chairperson of the search committee not be in attendance, then a designee from the hiring manager or search committee chair would be responsible.

Business Meals

A reasonable presentation of refreshments is appropriate for meetings with a scheduled duration of three hours or more. Lunch may be served when all day sessions are planned, or the mid-day time slot is the only reasonable time a group can meet.

Expenditures for food and beverages associated with major functions that are normally expected to occur during the year as part of the College's regular activities are permissible. These events include, but are not limited to; Commencement, Convocation, Friends' dinners, Alumni Weekend, Homecoming, and Orientation. The extent of the entertainment will vary with the nature of each event, but should reflect an appropriate balance of conventional style in the offerings and prudence in the level of expenditures.

Guest Meals

Guest meals are defined as those meals provided during the course of College business when at least one non-Ithaca College employee is present. When hosting job candidates, speakers, or other College guests, employees are expected to exercise reasonable judgment in selecting the venue and regarding the number of people from the College in attendance. In general, two College representatives (one of which may be a spouse or companion if the guest is accompanied by a spouse or companion) would be considered reasonable. Circumstances and/or scheduling requirements may necessitate including more College personnel in certain situations, therefore, the approval of the appropriate Vice President or Dean would be required.

The cost of the meal, and alcohol if appropriate, must be reasonable and prudent.

Receptions and/or Recognition

This category is defined as events for employees and student employees who are leaving or retiring from Ithaca College, events celebrating task force or committee successes, other social events for College employees, or departmental receptions/luncheons for student employees.

Departments may host reasonable events of this nature and provide, at departmental expense, a modest assortment of refreshments appropriate for the anticipated number of participants. Schools and departments are encouraged to hold group receptions if two or more people will be leaving the College at approximately the same time, as in the case of the end of the academic year. The College provides a gift to each retiring employee at the Annual Service Awards Luncheon, any other gifts are to be paid for by friends and colleagues.

In a typical academic year the College enrolls over 6,000 students and employs approximately half of them in campus jobs. Due to the potential magnitude of student recognition events of this nature, they should be limited to no more than one event per semester with very modest offerings of refreshments. Under no circumstances should

College funds be used to purchase gifts for students (ie. birthday gifts, holiday gifts, or graduation gifts).

The Office of Conference and Event Services has established a number of catering packages that are acceptable for this type of entertainment expense category. Any deviation from the use of these packages requires prior approval from the appropriate Vice President or Dean.

Other Functions and Key Life Events for Employees and Immediate Partners

Expenses associated with seasonal gatherings/meals, birthdays/weddings/baby celebrations, and social gatherings are considered to be personal in nature and may not be paid for using College funds.

Circumstances may occur that would warrant the prudent use of College funds to acknowledge a key life event for an employee or their immediate partner in the form of a greeting card or flowers. An example of this type of situation would be the sudden illness or death of a College employee, their immediate partner or family member, or a College friend or donor.

The cost of printing and mailing invitations to official Ithaca College business functions including retirement receptions may be paid using College funds. The cost of personal greeting and/or seasonal cards, including mailing expense, may not be paid for with College funds.

Required Documentation

In order to comply with IRS regulations, employees must substantiate the date, place, and business purpose of the expenditure. An original itemized receipt must be submitted with an Expense Report Form or attached to the College card statement for approval. Please see the College's Travel Policy for further details.