

To: All Faculty of Columbia Business School
From: Janet Horan & Chris Mayer
cc: Divisional Coordinators, Center Directors, Anna Wojnarowska, Kerith Gardner
Subject: Clarification of Meal Reimbursement Policy
Date: December 2, 2009

In response to a number of questions asking for clarification on the new budget guidelines, this memo is intended to provide more detailed guidance about the policies and limits on expenses that will be paid for by the School. These guidelines must be complied with to bring us in line with University policy and with IRS requirements. We recognize that these policies may be a departure from current operating procedures in some cases.

Guidelines

- The Business School will only reimburse for expenses that have a **direct business purpose**.
- For all regular meals – whether including internal or external (non-university) participants, the normal totals for food and beverage limits per person listed below apply.
 - Breakfast: \$25
 - Lunch: \$35
 - Dinner: \$50
 - High-level dinner with external participant which **requires prior approval** (see below): \$100
- In all cases, a tip of up to 15% plus actual tax will also be reimbursed according to University policy.
- In order to comply, faculty must submit an itemized bill, which separates amounts spent on food, alcoholic beverages, tax, and tip.
- There are only three cases where the High-level dinner limit would be normally permitted:
 - Fundraising: Meal with a prospective or existing donor.
 - Recruitment: Meal with a prospective faculty member or high level administrator.
 - Speaker: Recognition of a high-visibility speaker.
- According to University policy, for a dinner to be categorized as “High-level” the event must be “hosted by and paid for by a CU employee and include guests, business colleagues, donors, and prospective employees which results in a business benefit to the University.”
- This higher limit requires advance approval. We are waiving the advance approval requirement for the \$100 limit for seminar speakers and job market candidates for all authorized searches.
- University policy dictates that alcohol cannot be reimbursed when employees dine alone.
- Spending in excess of allowable amounts will not be reimbursed.
- **No post-event exceptions will be granted.**

Best Practices for Faculty:

- Plan for meals to fall within the regular meal limits.
- If a High-level meal is necessary, request permission ***in advance*** from the Senior Vice Dean.
- Provide the administrator filling out your expense request with a clear explanation of how the expense relates to University business of teaching and research or supporting of those core business objectives (eg fundraising), and a list of who attended the meal and their affiliations.
- Business expenses should be submitted at least monthly, and travel expenses within 10 business days of returning from a trip. Expenses submitted after 120 days will be taxed.
- Columbia University Policy can be reviewed at the following web sites:
http://www.finance.columbia.edu/procurement/ap/travel-business_expenses/business/business.html and
http://policylibrary.columbia.edu/files/policylib/imce_shared/Business_Expense_Policy_1_5_09_1231433489874.pdf