

## UTM Policy on Alcohol Expense

Effective September 1, 2024

**Responsible and prudent use of public funds should be considered when requesting reimbursement for alcohol and should be based on sound judgement with moderate consumption and moderate price point.**

UTM permits alcohol as a reimbursable expense only for:

1. Business entertainment with people who are not employees of the University.
  - For example: Faculty recruitment, external reviews of departments/institutes, or receptions after research related events, hospitality/hosting of industry or institutional partnership, or donor events and activities.
2. Internal special social events involving predominantly University employees.
  - For example: seasonal functions (e.g. holiday parties, annual picnic), extraordinary service or retirement gatherings, awards and recognition ceremonies.
  - Alcohol consumption at internal special social events requires prior approval of the Department Head (e.g. Vice-President, Dean, Chief Administrative Officer, Chair, Executive Director, Institute Director, etc.).

Process:

- a) Authorization from the Department Head or Department Chair/Institute Director should be received, in writing, prior to purchasing or serving alcohol for internal special social events involving predominantly University employees (seasonal functions (e.g. holiday parties, annual picnic), extraordinary service or retirement gatherings, awards and recognition ceremonies).
- b) The most senior ranking person in attendance is to pay and claim the expense.
- c) For audit purposes, supporting documentation must include the names of all attendees, the purpose, date of the event, and the total cost per person.

Activities that are **not** reimbursable include:

- Regular internal UTM meetings or working sessions, such as lunch meetings or seminars.
- Alcohol consumed by employees when away, for example at conferences, courses, or professional development sessions.

NOTE: Alcoholic beverages are not eligible for reimbursement from some research grants.

Moderate Consumption of Alcohol:

- two drinks per person

Moderate Price Point for Alcohol:

- \$16 pretax per beverage
- \$90 pretax per bottle of wine

Note: A bottle of wine can be shared between 3 people.

University Policy prohibits reimbursement of gifts of alcohol (including gift cards from alcohol vendors).



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Links:

1. UofT Travel and Other Reimbursable Expenses – Policies and Guidelines (section related to Alcohol)  
<https://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/travel-and-other-reimbursable-expenses-policies-and-guidelines/>
2. UofT Alcohol policy and Regulations:  
[Alcohol Policy - Food Services at University of Toronto \(utoronto.ca\)](#)