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Finance Procedural Statement: Alcoholic Beverages Purchased for University Events [1]

Effective Date: May 1, 2025 *(see Revision Log for what changed on this date)*

Introduction

The Administrative Policy Statement (APS) Alcoholic Beverages Purchased for University Events sets forth the parameters for using university funds to purchase alcoholic beverages for personal consumption at university events. Such purchases must comply with the APS, with all applicable procurement rules, and with the requirements of this procedural statement.

Procedural Statement

A. Alcoholic Beverages Purchased for Personal Consumption at *Official Functions*

1. Purchase of alcoholic beverages shall only be made from gift fund (Fund 34) SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes including entertainment, donor cultivation, or personnel recruitment.
2. Purchases must be coded in the Finance System as Official Functions with Alcohol, Account 550102.
3. When alcohol (in any dollar amount) is being purchased for an official function, the Official Function form must be completed.

- The Official Function form must be approved by the organizational unit and by the Vice President/Vice Chancellor for Finance or their delegate.
- The Official Function form must also be approved by an appropriate officer if the total cost of food/beverage (including tax/tip/fees) exceeds $10,000, or if the per-person cost of food/beverage exceeds $125, pre-tax/tip/fees (it is expected that, as stewards of university resources, employees continue to stay well below this per-person threshold).
- However: see “Alcohol/Official Function Documentation in the Concur Travel & Expense System and in CU Marketplace,” below.

4. For bulk purchases of alcoholic beverages made by the President/Chancellor, Official Function forms will be completed when items are subsequently removed from inventory for specific university events.

5. For donor cultivation, solicitation, and stewardship official functions, see below.

B. Alcoholic Beverages Purchased for Personal Consumption at Donor Cultivation, Solicitation, and Stewardship Official Functions

1. Purchase of alcoholic beverages shall only be made from development/advancement

fund (Fund 36) SpeedTypes or from gift fund (Fund 34) SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes including entertainment, donor cultivation, or personnel recruitment
2. Purchases must be coded in the Finance System as Official Functions with Alcohol, Account 550102.
3. Use of the Official Function form is the same as for Official Functions, above.

- The form must be approved by the organizational unit and by the Vice President/Vice Chancellor for Advancement or their delegate.
- Additional (officer) approval is needed as described under Official Functions, above.
- However: see “Alcohol/Official Function Documentation in the Concur Travel & Expense System and in CU Marketplace,” below.

C. Alcoholic Beverages Purchased for Personal Consumption at Fundraising Events other than Donor Cultivation, Solicitation, and Stewardship

1. Purchase of alcoholic beverages shall only be made from development/advancement fund (Fund 36) SpeedTypes or from gift fund (Fund 34) SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes including entertainment, donor cultivation, or personnel recruitment. In addition, the Fund 34 SpeedType must have a Gift Purpose Code 1 of SE, which further restricts its use exclusively for fundraising events.
2. The Fundraising Authorization form must be completed. It must be approved by the individuals/organizational units identified on the form.

D. Alcoholic Beverages Purchased for Personal Consumption at CU-Sponsored Conferences and for other CU-Sponsored Events where an Entrance Fee is Charged

1. Purchase of alcoholic beverages shall generally be made using auxiliary funds (Fund 20 or Fund 29 SpeedTypes) received through conference/event registration fees. Gift funds with the appropriate designation (Fund 34 and restricted for entertainment, donor cultivation, or personnel recruitment purposes) may also be used.
2. Purchases should be coded in the Finance System using an expense account that most appropriately describes the conference (e.g., training). Note that Account 550102 (Official Functions with Alcohol) should not be used.
3. When alcohol is being purchased for the conference, the Official Function form must be completed.

- The form must be approved by the appropriate individual(s) within the organizational unit.
- However: see “Alcohol/Official Function Documentation in the Concur Travel & Expense System and in CU Marketplace,” below.

E. Additional Campus Restrictions

The requirements of this procedural statement must be considered in conjunction with any campus-specific policies on alcoholic beverages.

Alcohol/Official Function Documentation in the Concur Travel & Expense System and in CU Marketplace

When reconciling Procurement Card, Travel Card, or personal reimbursement expenses, alcohol/official function/CU-hosted conference information is entered directly in Concur and

routing for appropriate approvals is managed within the system. Therefore, CU System policy does not require a separate Official Function form in these cases. Note that campus/department policies may still require the separate form.

When processing purchase requisitions, routing for organizational unit and campus alcohol approval is managed within CU Marketplace. Officer approval, however, is not part of CU Marketplace workflow. Therefore, if your official function's total food/beverage cost exceeds $10,000 (including tax/tip/fees), or if the per-person food/beverage cost exceeds $125 (pre-tax/tip/fees), you must attach the officer-approved Official Function form to your requisition.

The Fundraising Authorization paper form is required for fundraising event transactions processed in Concur and CU Marketplace since the FA form documents approval(s) obtained outside of these systems.

Exceptions

Unless approved by the Associate Vice President & University Controller, there are no exceptions to this procedural statement. Requests for exceptions must be submitted through the appropriate campus controller's office [2].

Related Administrative Policy Statements (APS), Finance Procedural Statements (FPS), and Other Policies and Procedures

- APS Alcoholic Beverages Purchased for University Events [3]
- APS Propriety of Expenses [4]
- FPS Official Functions [5]
- FPS Sensitive Expenses [6]
- Accounting Handbook Chapter Fundraising Events [7]

Forms

- Fundraising Authorization (FA) [8]
- Official Function (OF) [9]

Revision Log

- Updates 5/1/2025: Increased per-person-cost threshold for requiring officer approval from over $115/person (including tax/tip/fees) to over $125/person (pre-tax/tip/fees); clarified use of Official Function form and routing in Concur and CU Marketplace.
- Updates 4/1/2025: Clarified that requests for exceptions should route through the appropriate campus controller's office to the Associate Vice President & University Controller.
- Updates 12/1/2022: Increased per-person-cost threshold for requiring officer approval from over $85/person to over $115/person (this adjusts for inflation since 2008, when the $85 threshold was established); added stewardship language on per-person food/beverage costs.
- Updates 4/28/2022: Incorporated into policy a long-standing exception allowing certain CU-sponsored non-conference events to follow the conference approach of using auxiliary funds to purchase alcoholic beverages; these CU-sponsored events charge admission/registration fees and identify that they include alcohol - they do not fit the

definition of “conference.”
- Supersedes PSC Procedural Statement Alcoholic Beverages Purchased for University Events dated 1/1/2014.

Have a question or feedback?

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