

Policy on Refreshments and Hospitality

Category: Finance

Approval: PVP

Responsibility: Manager, Purchasing

Initial approval date: October 15, 2014

Date of last revision: May 15, 2017

Definitions:

For the purposes of this policy, hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for:

- Designated BPS organizations (i.e. those covered by the Broader Public Sector Expense Directive), or
- Any of the Ontario government ministries, agencies and public entities covered by the OPS Travel Meal and Hospitality Expenses Directive.

Purpose/Reason for Policy:

It is recognized that hospitality may be an important way to advance the University's mission. Refreshments and meals must be as economical as the circumstances allow, and must very clearly facilitate University business as a matter of courtesy, protocol or culture. The use of University funds must be in accordance with the Broader Public Sector (BPS) Accountability Act 2010.

(URL: www.ontario.ca/page/broader-public-sector-expenses-directive)

Scope of this Policy:

The rules below apply regardless of the funding source (e.g., operating budget, research grant, trust, ancillary enterprises, etc.). Expenses funded by a third party (e.g., Tri-Agency – NSERC, SSHRC, CIHR or Government of Ontario) must also satisfy the terms and conditions imposed by that party.

Policy Statement:

Business Refreshments: light snacks provided at in-house meetings or educational sessions may be legitimate expenses. Such expenses must be approved by the senior manager (Dean, Director, etc.) to whom the person hosting/organizing the event reports.

Business meals can be expensed only when meetings or work take place over a traditional meal time or timing constraints require a meeting or work over a meal period. Attendance at such events must be limited to those who can be expected to contribute to the objective of the meeting.

Alcohol is not permitted as a reimbursable expense for business meals or business refreshments.

Sanctioned University Events relating to retreats, special events for visitors, donors, recognition or celebration may qualify for reimbursement. Events attended solely by University employees or for the benefit of anyone covered by the Broader Public Service are ineligible events and cannot be reimbursed. For greater clarity, events such as office social events, retirement parties and holiday lunches are not normally reimbursable. Sanctioned University events must be approved by the President or the Vice-President of the unit hosting the event prior to its taking place. The cost of alcoholic beverages may be eligible at institutional events where consumption is nominal or moderate and served in a responsible manner (charged expenses can include no more than one or two drinks per person); any expenses involving alcohol must be pre-approved by the President or the Vice-President of the unit.

Documentation: When charging these expenses to the University, the claimant must provide

- i. the original, itemized invoice or receipt
- ii. proof of payment
- iii. the reason for the hospitality activity and
- iv. the names of the individuals or group of individuals in attendance. If any of these are not provided, a written explanation is required. Payment will be withheld until conditions are satisfied.

Approving claims: Approval must be obtained from the manager of the host organizing the event reports to; authority may not be delegated downward; claims should be submitted to Finance within 30 days of the event or function.

Contact Officer:

Manager, Purchasing

Date for Next Review:

May 15, 2020

Related Policies, Procedures & Guidelines

- a) N/A

Policies Superseded by This Policy:

- a) N/A