

# Hospitality and Refreshments Policy

**Category:** Finance

**Approval:** President and Vice Presidents Committee (PVP)

**Responsibility:** Associate Vice President, Finance

**Approval Date:** October 15, 2014; revised May 14, 2017; April 21, 2025

## **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 University is governed by the [Broader Public Sector \(BPS\) Accountability Act 2010](#) and its associated amendments. The use of University funds must be in accordance with the BPS Expense Directive

## **Scope of this Policy:**

This policy applies to University faculty and staff requesting payment of refreshments and hospitality expenses regardless of the funding source (e.g., operating budget, research grant, trust, ancillary services, etc.) or method of payment. Expenses funded by a third party (e.g., Government of Canada Tri-Agency – NSERC, SSHRC, CIHR or Government of Ontario) must also satisfy the terms and conditions imposed by that party.

## **Policy Statement:**

Eligible expenses under this policy must be approved by the supervisor (i.e. Board Chair, President, Vice President, Dean, Associate Vice President, Director, etc.) to whom the person hosting/organizing the event reports and should be paid using the University's Corporate Credit Card whenever possible. Eligible expenditures under this policy may include the following:

**Hospitality:** The provision of food, beverage, accommodation, transportation, and other amenities paid for people not employed by the University. As defined in the BPS Expense Directive, hospitality expenses are payments from public funds to people who are not engaged in work for:

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

**Business Refreshments:** Light snacks provided at in-house meetings or educational sessions.

**Business Meals:** A meal purchased for business-related purposes when meetings or work take place over a traditional mealtime or time 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.

**Sanctioned University Events:** Functions relating to retreats, special events for visitors, donors, networking meals, recognition or celebration may qualify for reimbursement. Events attended solely

by University employees or for the benefit of anyone covered by the BPS are ineligible events and cannot be paid with University funds. For greater clarity, events such as office social events, retirement parties and holiday meals are not permitted expenses. Sanctioned University events must be approved by the President or the Vice President of the unit hosting the event prior to the event taking place.

**For catered meals**, the maximum spent per person must not exceed the established meal allowance rates in accordance with BPS Expense Directive. Prescribed rates are outlined in the University's *Employee Out-of-Pocket Expense Reimbursement Procedure*. For greater clarity, catered meals for Sanctioned University Events are exempt when Pre-Approved by the President or the Vice President of the unit hosting the event prior to the event taking place.

Group expenses can only be incurred by the most senior person in attendance. For example, business meals with a Vice President, a Dean and a staff member in attendance requires the Vice President to pay for the group meal.

### **Alcohol:**

Alcoholic beverages may be eligible at hospitality and sanctioned events involving external parties. Consumption must be nominal or moderate and served in a responsible manner (that is charged expenses can include no more than one or two drinks per person and food must be served when alcohol is provided). Expenses involving alcohol must be pre-approved by the President or the Vice President of the unit hosting.

**Alcohol is not permitted** as an expense for business meals or business refreshments. No exceptions are allowed due to strict rules and principles set by the BPS Expenses Directive outlining the use of public funds for the purchase of alcohol.

In instances of hospitality expenses incurred during faculty recruitment, eligible alcohol expenses are outlined for both the candidate and Academic unit in the University's *"Recruitment Expenses" Guide*.

For hospitality expenses incurred during institutional quality assurance reviews, eligible alcohol expenses are outlined in the University's *"Quality Assurance Guideline"*.

### **Documentation:**

When charging expenses to the University, the following documents must be provided:

- i. The original itemized invoice(s) and/or receipt(s)
  - a. Expense reimbursements require proof of payment where the receipt does not indicate method of payment
- ii. The purpose for the hospitality activity
  - a. The meeting agenda for the hospitality event with the event date(s)
  - b. The event poster or copy of the invitation with the event date(s)
- iii. The names of the individuals or group of individuals in attendance with their position title included, and organization name for external attendees
- iv. Pre-approval from the President or the Vice President of the unit for Sanctioned University Events and alcoholic beverages

If these documents are not submitted, a written explanation must be provided. Payment will be withheld until conditions are satisfied.

**Approval Requirements:**

Payment requests with required documentation must be submitted to Accounts Payable within 30 days of the completed event or function or as communicated by Financial Services regarding cutoff deadlines. Approval must be obtained from the supervisor of the unit hosting the event and the budget owner where the expenses are charged (if different). Supervisory approval may not be delegated downward. No individual is allowed to solely authorize payment to themselves. Expenses not properly authorized, documented or contravenes institutional policy will not be paid.

**Contact Officer:** Assistant Director, Accounts Payable

**Date for Next Review:** April 2030

**Related Policies, Procedures and Guidelines:**

- a) Travel and Business Expense Policy
- b) Employee Out-of-Pocket Expense Reimbursement Procedure
- c) Non-Employee Expense Reimbursement Procedure
- d) Corporate Credit Card Procedure
- e) Pre-Approval Request Procedure
- f) Cash Advance Procedure
- g) Professional Expenses Fund (PEF) Reimbursement Procedure
- h) Recruitment Expenses Guide
- i) Quality Assurance Guideline

**Policies Superseded by This Policy:**

- a) N/A