Purpose:

To facilitate entertainment in support of the University’s mission while maintaining controls for accountability.

This policy applies to entertainment expenses paid from all University administered accounts, including operating budgets, grants, contracts, and other restricted accounts.

Policy:

THE UNIVERSITY COVERS THE COST OF ENTERTAINMENT EXPENSES INCURRED BY MEMBERS OF FACULTY AND STAFF IN SUPPORT OF THE UNIVERSITY’S MISSION, PROVIDED THE EXPENSES ARE AUTHORIZED, REASONABLE AND APPROPRIATELY DOCUMENTED. ENTERTAINMENT EXPENSES MUST RELATE DIRECTLY TO ACTIVITIES THAT ARISE FROM THE PERFORMANCE OF DUTIES AND RESPONSIBILITIES OF THE EMPLOYEE INCURRING THE EXPENDITURE.

Procedure:

As employees of a public institution which aims to use its resources as effectively as possible, members of faculty and staff are expected to be reasonable and exercise care in incurring entertainment expenses.

The restrictions in these procedures have university-wide application; however, individual Faculties and departments may have their own procedures which are more restrictive.

Entertainment supported by research grants or contracts must comply with University regulations and policies as well as the specific terms and conditions of the grant or contract.

1. Approval and Signing Authority

Members of faculty and staff must have advance authority, either as a clear condition of the position held or from an administrative head of unit, to incur entertainment expenses on behalf of the University. Except where indicated otherwise, entertainment expenses are approved for reimbursement by one administrative level higher than the person claiming reimbursement.
2. Approval from one administrative level higher is required for:
   • reimbursements to faculty and staff
   • payments to a third party

The member of faculty or staff and the individual who approves payment are responsible for ensuring that claims for expenses are in accordance with these procedures and are for University purposes only. Original signatures are required.

2. Types of Entertainment

Entertainment expenses incurred for University business may include food, beverages, and modest social or recreational activities. Normally, acceptable purposes for entertaining involve a University guest, visitor or benefactor.

The entertainment must be at reasonable cost (the meal allowances specified in the University’s Travel Policy represent an appropriate norm). The number of people being entertained should be kept to the minimum appropriate to carry out the business purpose of the event. The determination of what constitutes reimbursable expenses for entertainment is the responsibility of the Faculty Dean, Administrative Director or Vice-President concerned. If gifts to visitors form part of the event, they will be tokens of appreciation of modest value offered at the discretion of the person authorized to entertain.

3. Departmental Entertainment and Miscellaneous Expenditures

Costs relating to private departmental social entertainment, such as Christmas parties, retirement functions and end-of-year parties are normally the responsibility of the faculty and staff members attending the event. With the prior approval of the Faculty Dean, Administrative Director or Vice-President concerned, operating funds may be used to provide a modest subsidy for employees attending a function, but such subsidies shall not exceed $35 per employee per year.

Gifts to or donations made in respect of employees shall not be charged to a University account, with the exception of retirement gifts which are tokens of appreciation of modest value.

Beverages (coffee, tea, fruit juices, soft drinks, bottled water) and refreshments for the general use of faculty, staff and students shall not be paid for out of University funds. Beverages and refreshments required for seminars and business meetings may be charged to a University account.

4. Expense Claims

Claims must be accompanied by original receipts and must be substantiated by sufficient detail to identify the person or persons entertained, including names, university or organization affiliation and the purpose for the entertainment. Please note that some funding sponsors do not permit charges for entertainment. Gratuities are allowable expenses.

5. Responsibility

Persons shall be personally responsible for expenses which exceed reasonable limits or are not in compliance with this or other applicable policies.
ENTERTAINMENT EXPENDITURES

Guidelines for Entertainment, Food, Beverage & Miscellaneous Expenses

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