

EXPENSES: ENTERTAINMENT, HOSTING AND HOSPITALITY

POLICY NUMBER	ADM 19-1
REVIEW DATE	OCTOBER, 2015
AUTHORITY	PRESIDENT'S COUNCIL
PRIMARY CONTACT	PRESIDENT AND VICE-CHANCELLOR

POLICY

In order to support the University's activities and mission, the University will reimburse reasonable entertainment, hosting and hospitality expenses incurred by members of faculty and staff, provided the expenses comply with the principles set out below.

This policy applies to all University administrated accounts, including operating funds, ancillary services, grants, research grants, contracts and other restricted accounts.

REGULATIONS

I. Purpose

1. To facilitate and support the University's mission and activities while maintaining controls for accountability in the use of public funds and external funding.
2. To state the principles by which entertainment, hosting and hospitality expenses can be claimed for reimbursement.
3. To ensure that only documented and supported expenses related to approved entertainment, hosting and hospitality are reimbursed.

II. Definitions

"Documentation" – Receipts for expenses that have been approved by one administrative level higher than the person claiming reimbursement and supported by a summary detailing the event, participants and costs.

“Entertainment, Hosting and Hospitality Expense” — A reasonable expense (including the cost of food and beverages) incurred:

1. for or during University social or recreational (e.g. golf, skiing) activities; or
2. for or during hosting an event or guests relating to [in furtherance of] the business of the University at a University employee’s home or other venue.

“Reasonable Expenses” — Expenditures that:

1. demonstrate prudence, good judgement, and due diligence; and
2. reflect moderation, vendor fairness and defensibility to an impartial observer.

III. Principles

1. Entertainment, hosting and hospitality expenses must:
 - a. relate directly to activities that arise from the performance of duties and responsibilities of the employee incurring the expenditure;
 - b. be supported by appropriate Documentation; and
 - c. be within the claimant’s spending authority.
2. Normally accepted purposes for entertaining, hosting and hospitality involve a University guest, visitor or benefactor.
3. The most senior person in attendance from the hosting unit is to pay and claim the related expenses.
4. Expenses involving only University employees who can regularly meet during working hours will not normally be considered a reimbursable expense.
5. Expenses relating to departmental social events, such as Christmas/holiday parties and retirement functions which are subsidized by University funds are not included under this policy and are dealt with in following two policies:
 - Policy ADM 07-0 — Employee Recognition
 - Policy ADM 01-5 — Social Events and Christmas Activities
6. When the University hosts activities or events at which alcohol is served, the members of the TRU community who sponsored the event are responsible to ensure that guests make appropriate arrangements to get home safely.