

SUBJECT: ENTERTAINMENT/HOSTING EXPENSES

1. Purpose

The purpose of this policy is to provide for proper control of expenses under the category of Entertaining/Hosting.

2. Scope

This policy is applicable throughout the University for all entertaining/hosting and related expenses that may from time to time be approved by the appropriate authority as outlined in this policy.

3. Authority

The Accounts Payable Officers report to the Manager, Financial Services & Systems and are responsible for the administration of this policy. Authority for this policy rests with the Vice-President (Administration & Finance) and Vice-President (Academic & Provost) through the Director, Finance & Budgets.

4. Policy

Broad University sanctioned functions or conferences are not covered under this policy. Hospitality for University visitors, guests and benefactors will typically take the form of meals, and should be undertaken involving a minimum number of employees. Such entertainment will normally be arranged for individuals or groups visiting the University, guest lecturers, government officials, representatives of other institutions, researchers, and for prospective employees being interviewed.

5. Home Entertainment

In situations where entertainment at a University employee's home is more desirable and less costly, receipts for purchases of food and refreshments may be submitted instead of a restaurant receipt.

6. Application of Guidelines

These guidelines will apply in all cases where hosting is determined by the appropriate budget holder to be a necessary activity in those areas for which they have authority. Examples of where hosting is appropriate would include:

- a) all official visitors to the University
- b) prospective employees and spouses (when hosting prospective employees who are accompanied by a spouse)
- c) distinguished visiting lecturers
- d) graduate defenses
- e) special student recognition events
- f) workshops and seminars involving University employees (such occasions should occur infrequently and not on a regular basis)
- g) meetings occurring outside normal business hours or extending over a normal meal period where arrangements to meet could not be scheduled easily during regular business hours (such occasions should occur infrequently and not on a regular basis).

In addition, the following types of events may be appropriate but would require prior approval by either the Vice President (Administration and Finance) or the Vice President (Academic) & Provost as appropriate:

- a) team/morale building exercises or retreats
- b) welcoming events for new employees
- c) activities involving spouses of employees when hosting prospective employees who are accompanied by a spouse

Examples of where hosting would **not** be appropriate would include:

- a) social occasions such as departmental Christmas parties
- b) meal expenses incurred during 'social meals', defined as two or more individuals from the University eating together
- c) coffee supplies for meetings of employees during normal work hours

7. Alcohol

- a) In general, alcohol should not be served at University functions. Exceptions must be approved by the Vice-President (Administration and Finance). The Finance and Purchasing Departments are authorized to reject purchase orders and invoices charged to University budgets for the cost of liquor served at all university functions unless an exception has been granted in advance of such functions.

For exceptions to be granted, they must comply with the following provisions:

- a) Special arrangements must be made if there are any invited guests under the age of 19. At these events, alcohol service areas must be separated clearly and completely from any non-alcoholic beverage areas; and in these instances, a bartender is required and no self-service is permitted.
- b) There must be established time limits for the serving of alcohol, and those times must be shorter than the duration of the event.
- c) Alcohol may not be served to persons who appear to be intoxicated.

It is also recognized that those with appropriate budget authority may host official visitors to the University as part of their regular responsibilities. In such cases, reasonable costs for meals and alcoholic beverages within the approved budget will not be questioned. However, the Finance Department is expected to monitor such accounts and take up any concerns or questions with the appropriate Executive Officer.

8. Reimbursement

In requesting reimbursement, claimants should be reminded that all expenses are to be incurred responsibly with concern for as much economy as is reasonable.

Employees must have advance authority, either as an expectation 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. Employees and the individual who approves payment are responsible for ensuring that claims for expenses are in accordance with this policy.

Request for reimbursement should be made on the appropriate form (with receipts attached), indicating the following:

- a) date
- b) name of individual(s) entertained
- c) purpose of the hospitality

Requests for reimbursement should be approved by the department budget holder. However, when the claimant is also the budget holder, an approval at a more senior level must be obtained.

University of Northern British Columbia will reimburse in accordance with the following maximums (a gratuity not to exceed 15% may be added to the total where applicable):

For home hosting:

- a) Receptions - \$7.00 per person
- b) Luncheon - \$12.00 per person
- c) Dinner - \$20.00 per person

For restaurant hosting:

- a) Breakfast - \$10.00 per person
- b) Luncheon - \$20.00 per person
- c) Dinner - \$40.00 per person

The number of individuals for whom restaurant hosting expenses will be reimbursed are as follows:

- i. In the case of a single visitor – a maximum of the guest and three University employees.
- ii. In the case of a visitor accompanied by a spouse – a maximum of the guest and spouse of the guest, and two others, one of which may be the spouse of a University employee.
- iii. In the case of a group of official visitors, the total number of the group as approved by the appropriate Dean/Director. In such case, the Dean/Director is encouraged to maintain a reasonable balance between the number of University employees and the number of visitors.

Requests for reimbursements in excess of the above maximums must be approved by the Vice President (Administration & Finance) or Vice President (Academic & Provost) for deviation from policy.