Policy: Carleton University will reimburse reasonable entertainment and working meal expenses incurred directly for University business purposes. Such expenses will be carried out in accordance with this policy by academic and administrative staff. University business includes teaching, research, administration and ancillary operations.

Purpose: This policy sets out the conditions under which expenses incurred for entertainment and working meals for University business by academic and administrative staff will be reimbursed. Academic and administrative staff shall exercise an acceptable degree of accountability for the expenditure of public funds.

Research-related working meals may be subject to guidelines established by a funding agency; in which case, the funding agency’s rules and regulations take precedence.

The policy also ensures compliance with the Expense Directive of the Broader Public Sector Accountability Act (BPSAA).

Scope:

1. Entertainment/Events
   - Entertainment refers to such activities as extending hospitality to visitors and guests for University business. Entertainment expenses must relate directly to activities that arise from the performance of duties and responsibilities of the employee incurring the expenditure.
   - The expenditure of university funds for functions for university employees, including seasonal holiday and retirement events, may be reimbursed provided the expense has received the prior approval of the appropriate Dean, Chair/ Academic Director, Assistant Vice-President, Vice-President, or the President.
   - Proof of prior approval must be provided for any event that involves the prevision of alcohol, and for any other event expected to cost in excess of $1000.
   - Entertainment expenses are not eligible on research funds.

2. Working Meals
   - A working meal must be for the principal purpose of carrying out University business.
   - Attendance is to be limited to those who can contribute to the objective of the meeting.
   - Please be reminded that in accordance with the Broader Public Sector Accountability Act (Bill 122), the inclusion of hospitality, incidental or food expenses in a contract between the University and consultants/contractors is
Prohibited.

- Alcoholic beverages are considered acceptable expenditures where consumption is nominal or moderate and when entertaining individuals external to the university; and permitted under the terms of the funding agency. Faculty and staff are required to exercise sound judgment in this regard.

- Working meals may be expensed to research funds for networking and research related activities that contribute to the achievement of the research objectives.

General:

Payment for entertainment and working meal expenditures may be made by a reimbursement to an individual or a direct payment to a supplier.

Each claim must include the following:

- Original itemized receipts or invoices. Credit card slips or statements are not sufficient supporting documentation.
- Written explanation of the purpose for the entertainment or working meal.
- List of attendees and their affiliation.
- Evidence of prior approval for events costing more than $1,000 and expensed to university/operating funds
- Evidence of pre-approval for events, where alcohol is provided

Contacts:

Assistant Vice-President, Financial Services; Departmental Administrator, Financial Services

Links to related Policies:

Travel and Related Expenses

Purchasing Policy