

Policy Name:	Hospitality and Working Meal Expenses
Originating/Responsible Department:	Financial Services
Approval Authority:	Senior Management Committee
Date of Original Policy:	March 16, 1994
Last Updated:	June 2024
Mandatory Revision Date:	June 2029
Contact:	Associate Vice-President, Financial Services

Policy:

Carleton University will pay or reimburse reasonable hospitality and working meal expenses incurred directly for University business and research purposes. As a public institution, the University is committed to ensuring that all expenditures for University-related activities are in accordance with all applicable federal and provincial legislation, funding agency requirements, are duly authorized and are accounted for and supported by relevant original receipts and documentation.

The University is not obligated to reimburse or pay any expenditure that has not been previously approved, for which there is no eligible funding source, or if the expenditure does not comply with all applicable legal, funder or contractual requirements, including but not limited to the Canada Revenue Agency and the Broader Public Sector Accountability Act (BPSAA).

Purpose:

This policy sets out the conditions under which expenses incurred for hospitality and working meals for University business or research purposes by academic and administrative staff will be reimbursed or paid directly for. Academic and administrative staff shall exercise an acceptable degree of accountability for the expenditure of public funds.

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

Scope:

1. Hospitality/Events

- Hospitality refers to hosting visitors and guests for University business in support of its educational, research or service activities. Hospitality expenses must relate directly to activities that arise from the performance of duties and responsibilities of the unit or employee incurring the expenditure.
- Hospitality expenses are to be reasonable, based on sound judgement and moderation, and may include alcohol. A reasonable, per person cost for food, beverage and gratuity shall not exceed double the University's per diem meal rate for which the event is scheduled. This limit excludes the cost of logistics and other non-meal-related expenses that may be required for certain hospitality events.

- For any event that is expected to cost in excess of \$10,000, the organizer must receive the prior approval of the appropriate Vice-President or the President. With the exception of the President, the approver must be in a role senior to the host of the event.
- Hospitality expenses on externally sponsored research funds are eligible for the purpose of networking with external attendees only, when the networking contributes to the achievement of the research objectives. Specific funding agency rules and regulations take precedence and should be consulted.

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(s) of the meeting.
- A list of attendees and their affiliation must be provided for each working meal.
- The reimbursement amount for receipted working meals is the lesser of the actual receipted cost and University's per diem meal rate, per person.
- For the purposes of research working meals, the following applies:
 - For externally sponsored research, working meals with external attendees for networking and research related activities that contribute to the achievement of the research objectives is considered hospitality. Specific funding agency rules and regulations take precedence and must be consulted.
 - Working meals with internal attendees may only be expensed to internal research funds.
- 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.

Provision of Alcohol and Cannabis:

- For the purposes of hospitality, where permitted above, reasonable alcohol expenses will be reimbursed, using the principles of sound judgement and moderation. This is defined as one alcoholic beverage, per person, per meal.
- For major hospitality events that include the service of alcohol and lasting more than two hours, organizers will be expected to ensure the provision of alcohol is done so in a responsible manner, and would not normally exceed more than two alcoholic beverages per guest. Alcohol is not permitted to be expensed to most externally sponsored research funds. Specific funding agency rules and regulations take precedence and must be consulted.
- Cannabis expenses will not be reimbursed from any funding source.

Process:

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

Each payment request or 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 hospitality event or working meal.
- When claimed against a research fund, an explanation of how the expense contributes to the achievement of the research objectives.

- List of attendees and their affiliation for hospitality/event or working meal.
- Evidence of prior approval for events costing more than \$10,000.

Reimbursement requests shall be submitted on a timely basis, ideally within fifteen (15) days of the date the expense was incurred and not exceeding twelve (12) months after the expense is incurred.

Roles and Responsibilities

As a public institution, the University must ensure its expense policies indicate roles and responsibilities in accordance with those outlined in the [BPSAA expense directive](#).

The claimant is responsible for ensuring that:

- claims for reimbursement are appropriately pre-approved, accurate and supported by original receipts, including the purpose of the expenditure and all attendees, and submitted in accordance with this policy;
- expenses are allowable within this policy and/or applicable granting agency requirements;
- funding is available to cover the reimbursement;
- overpayments are repaid to the University in a timely manner;
- and, in the case of working meals, ensuring they are the most senior employee in attendance when making a claim;

The approver is responsible:

- for confirming the legitimacy, relevance and reasonableness of the expenditure, as it pertains to University related activities;
- for ensuring they have the authority to approve the claim. Individuals cannot approve their own expense report or the expense reports of those to whom they report.

Financial Services is responsible for:

- verifying that claims are in accordance with University policy, applicable law and/or funding agency requirements, or the terms of the specific award;
- ensuring all documentation is received and retained for legal and audit purposes;
- ensuring all claims are duly authorized. In the case of reimbursements, the approver must be one administrative level above the claimant. (e.g. A department chair's expenses must be approved by the Dean.)
- paying claims that are submitted in accordance with this policy, applicable law and granting agency requirements.

Contacts:

Associate Vice-President (Financial Services)
University Secretary

Related Policies:

[Travel and Related Expenses](#)

[Procurement Policy](#)

Procurement Card Policy