

Policy Name:	Hospitality and Working Meal Expenses
Originating/Responsible Department:	Financial Services
Approval Authority:	Senior Management Policy Committee
Date of Original Policy:	March 16, 1994
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Mandatory Revision Date:	October 2031
Contact:	Associate Vice-President, Financial Services and Chief Financial Officer

Policy:

Carleton University will pay or reimburse reasonable hospitality, working meal and internal event 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 comply with all applicable legislation and funding restrictions, are duly authorized and supported by appropriate documentation.

The University is not obligated to reimburse or pay any expenditure that has not been appropriately approved, for which there is no eligible funding source, or if the expenditure does not comply with all applicable legal, funder, donor 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, working meals and internal events for University business or research purposes by academic and professional services staff will be reimbursed or paid directly to a supplier. Academic and professional services staff shall exercise an acceptable degree of accountability for the expenditure of public funds.

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

Definitions:

Hospitality Events – the provision of food, beverages or other amenities when hosting external visitors and guests for University business in support of its educational, research, or service activities, whether on or off campus. The primary purpose of hospitality is engagement with external individuals or organizations. Hospitality expenses must relate directly to activities that arise from the performance of duties and responsibilities of the unit or employee incurring the expenditure.

Working Meals – meals provided where the principal purpose of the gathering is to conduct University business, whether on or off campus. Attendance must be limited to individuals whose participation is necessary for the business being conducted and will typically consist primarily of individuals internal to the University. The inclusion of external contributors whose participation is relevant to the business purpose does not, on its own, cause the event to be classified as hospitality.

Internal Events - University-sponsored activities (on or off campus) intended primarily for University employees and/or current students that support recognition, engagement, planning, training, team development, student success, or another legitimate University purpose. As defined under hospitality events, an event will not be considered hospitality solely because external individuals attended, provided the primary purpose of the event remains directed toward the University's internal community and business objectives.

[Per diems](#) - Standardized meal allowance rates established by the University and used under this policy to determine the maximum eligible amount for meal expenses.

Scope:

1. Hospitality Events

- A list of attendees and their affiliation must be provided for each hospitality event. Where providing a list of attendees is not practical, a description of the attendees and their affiliation must be provided instead.
- Hospitality expenses must be reasonable, based on sound judgement and moderation, and may include alcohol, in accordance with the Provision of Alcohol and Cannabis section of this Policy. The per-person cost for food, beverages, tax, and gratuity shall not exceed double the applicable University per diem meal rate. This limit excludes reasonable 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 or exceed the University's per diem limits noted above, the organizer must obtain the prior written approval of the appropriate Vice-President or the President. With the exception of the President, the approver must be senior to the host of the event. The prior approval must specifically state the approved maximum expense (per person or in total) and include the rationale for exceeding the per diem limit. The approver must be satisfied that the expense supports a legitimate University purpose and represents a reasonable and appropriate use of University resources.
- Hospitality expenses charged to externally sponsored research funds are eligible only for the purpose of networking with external attendees, 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 and Internal Events

- A list of attendees and their affiliation must be provided for each working meal and internal event. Where providing a list of attendees is not practical, a description of the attendees and their affiliation must be provided instead.
- Working meal and internal event expenses must be reasonable, based on sound judgement and moderation and may not include alcohol. The reimbursement amount for receipted working meals and internal events is the lesser of the actual receipted cost and the University's per diem meal rate, per person.
- For any working meal or internal event that is expected to exceed the University's per diem meal rate per person, the organizer must obtain the prior written approval of the appropriate Vice-President or the President. With the exception of the President, the approver must be senior to

the host of the event. The prior approval must specifically state the approved maximum expense (per person or in total) and include the rationale for exceeding the per diem limit.

- Working meals and internal events involving University employees are exceptional and must not be treated as routine business expenses. They may be paid or reimbursed only where there is a clear University business purpose and the provision of food or refreshments is reasonably necessary in the circumstances. Examples may include an extended workday or meeting that spans a normal meal period, planning, training or assessment activities where a break would materially disrupt the work, the discussion of confidential or sensitive matters, exceptional employee or student recognition events, retirement functions, and holiday or other appreciation events that support employee or student engagement and recognition.
- For the purposes of research working meals, the following applies:
 - For externally sponsored research, a meal involving 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 charged to internal research funds.
- In accordance with the Broader Public Sector Accountability Act, the inclusion of hospitality, incidental or food expenses in a contract between the University and consultants/contractors is prohibited.
- A group expense must be claimed by the most senior University employee host in attendance. No person may claim an expense incurred on behalf of their approver. Regardless of whether payment is made directly to a supplier or through reimbursement, the approver must be satisfied that the expense is eligible, reasonable and incurred in support of University business. In cases of non-compliance with the policy as described above, the appropriate Dean or Vice-President will be notified.

Provision of Alcohol and Cannabis:

- For a hospitality event lasting two hours or less, the maximum is one alcoholic beverage per guest. For an event lasting more than two hours, the maximum is two alcoholic beverages per guest.
- Alcohol may not be charged to externally sponsored research funds unless permitted under the applicable funding terms. Specific funding agency rules and regulations take precedence and must be consulted.
- Cannabis expenses will not be paid or reimbursed from any funding source.

Process:

Payment for hospitality, working meal and internal event 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.
- A written explanation of the purpose for the hospitality event or working meal/internal event.
- When claimed against a research fund, an explanation of how the expense contributes to the achievement of the research objectives.
- A list of attendees and their affiliation for hospitality event, working meal or internal event. Where

an individual attendee list is not practical, a description of the attendees and their affiliations must be provided.

- Evidence of prior approval for events costing more than \$10,000 and/or exceeding the per diem limits noted above.

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

Roles and Responsibilities

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;
- group expenses are claimed by the most senior University employee in attendance, and no expense is claimed on behalf of the claimant's approver;

The approver is responsible for:

- confirming that the expenditure supports a legitimate University purpose and is reasonable and appropriate as it pertains to University-related activities;
- ensuring they have the authority to approve the claim. Individuals must not approve their own expense report or the expense report of those to whom they report.

Financial Services is responsible for:

- verifying that payment and reimbursement claims comply with University policy, applicable law and/or funding agency requirements, the terms of the specific award or other funding sources;
- ensuring all documentation is received and retained for legal and audit purposes;
- ensuring all expenses 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 or reimbursing expenses that are submitted in accordance with this policy, applicable law, granting agency requirements and any other restrictions applicable to the funding source.

Contacts:

Associate Vice-President (Financial Services) and Chief Financial Officer

Related Policies:

eCard

Procurement

Procurement Card

Supplier Code of Conduct

Travel and Related Expenses