

Procedure Title:

# Hospitality and Business Expenditure Procedures

University Classification & Procedure Number:

**A-004-21**

Approval Body:

**University Administration**

Responsible Designate:

**The Vice**

- use of corporate Visa cards;
- reimbursement claims on the University's Travel Expense Claim Form; or
- directly via an approved purchase order and/or applicable payment voucher including original receipts or supplier invoice, subject to the requirements of the University's Purchasing Policy.

4.02.02 Claims must be accompanied by original detailed receipts or paid invoices. Credit/debit card slips alone are not acceptable where detailed receipts are normally available, as they do not provide sufficient detail about the items being claimed or the applicable taxes.

4.02.03 Supporting documentation for all hospitality expenses must include:

- original receipts and records indicating the number of people in attendance (where practical);
- names of attendees and their title, where applicable; and
- the purpose of the meeting and/or a statement of justification for the expenditure.

4.02.04 The University will not reimburse expenses that are older than one year. Claims older than one year may be reimbursed in exceptional circumstances, if approved by the Comptroller.

4.02.05 Reimbursement of expenses does not in itself constitute final approval, and all expense statements are subject to audit and subsequent adjustment if necessary.

#### 4.03 Responsibility

4.03.01 The appropriate administrator with signing authority is responsible for authorizing hospitality expenditures and ensuring compliance with policy and procedures by the employees in their departments.

4.03.02 For members of The University of Winnipeg Faculty Association (UWFA), the collective agreement should be consulted to determine who is the appropriate administrator for the specific authorization in question. For support staff employees, the appropriate administrator is that employee's Dean, Director, or the Head of the Administrative Unit. For employees who do not fall into either of the previous two categories, the appropriate administrator is the next higher level of authority (i.e., the "one-over-one" rule of approval). The President and Board member claims for reimbursement will be submitted to the Vice- President, Finance & Administration for approval.

4.03.03 Members of the Board of Regents may be reimbursed for reasonable expenses, as per *The University of Winnipeg Act*. These must be approved by the Chair of the Board of Regents. Expense reimbursements for the Chair should be approved by the Chair of the Audit and Risk Committee.

4.03.04 Departmental social functions, which are limited to twice per fiscal year, require approval of the departmental Chair, Director, Dean, or a higher authority.

4.03.05 Gifts and awards to employees should be by exception and must normally be approved

4.03.06 Exceptions to these guidelines and Procedures may be authorized in appropriate circumstances with prior approval of the Vice-President, Finance & Administration and/or Comptroller.

#### 4.04 Hospitality Involving Employees

4.04.01 Types of Expenditures: Hospitality may be provided to employees and paid by the University for work meetings which are unable to be held during regular business hours and social functions where these support the educational, research, or service activities of the University. Expenses may include, but are not limited to, food, beverages, or social or recreational activities. The following is an outline of hospitality categories along with examples of allowable expenses:

1. Meals or refreshments served at meetings: ***(Suspended until further notice)*** The University may pay or reimburse expenses for meals or refreshments served during meetings on an exceptional basis. Business must be actively conducted during the meal period. Reasonable attempts should be made to schedule meetings during non-mealtimes. The following are examples of allowable business meeting expenses:
  - o expenses for working breakfast, lunch, or dinner meetings, when groups of employees are giving up personal time to conduct University business and if the meeting could not be reasonably scheduled for another time. Attendance at such events is to be limited to those who can be expected to contribute to the objective of the meeting;
  - o expenses for meals or refreshment services at University-sponsored seminars, workshops, orientations, or other University functions; and
  - o expenses for meals or refreshment services during University-sponsored meetings of advisory groups, outside reviewers, or other committees when the group is composed of both University employees and non-employees.

Please note: Alcohol is not an allowable expense.

2. Departmental Social Functions:

The University may pay or reimburse reasonable expenses for meals or refreshments served during up to two departmental social functions per year where all staff are included. Examples of allowable departmental social functions include:

- o holiday receptions;
- o employee picnics; and
- o BBQs.

Reasonable costs are defined as consistent with meal allowances provided in the University's per diem allowance for travel, per employee per function, and do not include any costs of alcohol.

In order to comply with Canada Revenue Agency (CRA) guidelines and to avoid events being considered taxable benefits, events must be open to all employees in a department and the primary purpose cannot be team building, recognition for completing a task or project, or thanks for a job well done, as this is considered by CRA to be employment-related compensation.



Awards must be for an employment-related accomplishment but cannot be performance related.

6. Retirement Gifts:

Normally, voluntary contributions or departmental social funds are used to contribute to employee retirements gifts. Retirees will receive acknowledgment and a gift at the University-wide event.

7. Long Service Awards:

Non-cash long service awards may be provided once every five years, after a minimum of five years of service. This is coordinated through Human Resources and is not paid from Department funding.

8. Prize Draws:

Prizes provided by the University through draws open only to University employees are considered taxable benefits from employment by CRA and the fair value of the prize must be added to the winners' taxable earnings, even if the prize has been donated to the University.

4.04.02 Ineligible Expenses: Ineligible expenses include, but are not reni/MCID 23 ( )0.1/MCID 23 ( )0.1/MCID 23

Protocol Policy. The following is an outline of hospitality categories along with examples of allowable expenses:

1. Meals and refreshments for guests, prospective faculty or staff, student events, volunteers, or donors:
  - expenses for the prospective faculty or staff and the principal individuals involved in the decision-making process;
  - expenses for the University as host and individuals invited as guests;
  - expenses for volunteer or student-recognition events; and
  - expenses related to donor cultivation, including those for the University as host and the current or prospective donor.

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passively attends a function without involvement in the