

## Hospitality and Travel Expenses Policy

<b>Classification</b> Financial Management	<b>Table of Contents</b> 1 Purpose ..... 1 2 Scope..... 1 3 Definitions ..... 1 4 Policy Statement..... 2 5 Responsibilities..... 4 6 Appendices..... 5 7 Related Policies..... 5 8 Related Procedures..... 5 9 Related Information..... 5 10 References..... 5 11 History..... 5
<b>Approval Authority</b> Vice-President (Finance) and Chief Financial Officer	
<b>Implementation Authority</b> Associate Vice-President (Finance)	
<b>Effective Date</b> January 1, 2011	
<b>Last Revision</b> September 15, 2011	

### 1 Purpose

The University recognizes that Employees, Board Members, members of Board committees, and members of the Senate may be required to travel and to provide Hospitality while conducting the business of the University.

The purpose of this policy is to ensure:

- a) consistency in the management of Hospitality and travel expenses;
- b) prudent and judicious use of University funds; and
- c) compliance with accounting and reporting regulations.

### 2 Scope

This policy applies to expenses related to:

- a) Hospitality;
- b) meetings or working sessions;
- c) social events;
- d) special events; and
- e) travel.

### 3 Definitions

In this policy:

- a) “Authorized Approver” means the individual or department with authority to approve the commitment of University resources.
- b) “Board Members” refers to members of the Board of Governors.
- c) “Employee” means a person employed by the University for wages or salary. For clarity, this term includes support staff, management and professional staff, the senior administration group, researchers and faculty.

- d) "Hospitality" refers to any activity involving a visitor to or guest of the University when that activity supports the educational, research, or service activities of the University.
- e) "Meeting" means an assembly or gathering of Employees (primarily) for a purpose that supports the educational, research, or service activities of the University.
- f) "Retiring Employee" is defined as an Employee who is 55 years of age or older and is leaving the University with sufficient service to have qualified for a pension.
- g) "Retirement Event" includes a reception, coffee party, buffet, luncheon or other similar social gathering to mark the retirement of a Retiring Employee.
- h) "Social Event" means an event organized by the University for a specific social purpose. A Social Event will be infrequent and includes events such as a department Christmas party, a team building exercise, a Retirement Event, or a staff appreciation event.
- i) "Senior Executives" include the President, Provost, Vice-Presidents, Vice Provosts, Associate Vice-Presidents and Deans.
- j) "Special Event" means a one-time or infrequently occurring event outside normal programming or activities of the University.
- k) "University" means the University of Calgary.
- l) "University Funds" includes all sources of revenue directed to an account managed by the University. It includes grant funds awarded from both University and non-University sources as well as funds awarded under the terms of contracts.
- m) "Working Session" means an event in which Employees gather for seminars and team building activities.

#### 4 Policy Statement

##### General

- 4.1 University Funds may be used for expenses related to travel and Hospitality when the expenses are:
  - a) directly related to the mission of the University; and
  - b) defined as Allowable Expenses; and
  - c) permitted under the terms and conditions of the specific funding source if applicable; and
  - d) properly documented; and
  - e) approved by an Authorized Approver.
- 4.2 Allowable Expenses are outlined in the related procedures.
- 4.3 University Funds may be used to purchase alcoholic beverages when permitted:
  - a) under the terms and conditions of the specific funding source if applicable; and
  - b) under this policy.
- 4.4 The University's preferred supplier will be used to cater events held on campus in accordance with the Supply Chain Management Policy.
- 4.5 Expenses resulting from misinterpretations or mistakes are not a basis for reimbursement or payment. Such situations, however, will be reviewed on a case-by-case basis.

- 4.6 Expenses will not exceed established limits on, or allowances for, expenses if they apply. Limits and allowances are outlined in the related procedures.
- 4.7 Exceptions to restrictions or limits in this policy may be approved on a case-by-case basis by a Senior Executive.
- 4.8 The Associate Vice-President (Finance) will establish and maintain procedures for the reimbursement of approved expenses related to travel and Hospitality.
- 4.9 Expenses for Hospitality and travel will be submitted in accordance with the procedures attached to this policy.
- 4.10 Individuals may not approve their own expense claim even if they are an Authorized Approver.

#### **Hospitality**

- 4.11 University Funds may be used for expenses associated with hosting or meeting with guests from outside the University including prospective Employees.
- 4.12 Expenses may include:
  - a) meals or food;
  - b) beverages, including alcoholic beverages unless prohibited under the terms of the particular funding source;
  - c) local transportation;
  - d) guest accommodation; and
  - e) room rental.
- 4.13 Expenses will be supported by the submission of detailed original receipts.

#### **Meetings or Working Sessions**

- 4.14 University Funds may be used for expenses related to the hosting of a Meeting or Working Session when approved in advance by the Authorized Approver.
- 4.15 University Funds may not be used to purchase alcoholic beverages to be served at Meetings or Working Sessions.
- 4.16 Expenses will be supported by the submission of detailed original receipts.

#### **Social Events**

- 4.17 University Funds may be used for a Social Event when approved by an Authorized Approver.
- 4.18 Expenses will reflect the objective and/or significance of the event.
- 4.19 Expenses related to alcoholic beverages are reimbursable or payable if permitted under the terms of the particular funding source and subject to the limit set out in the Social Events Expense Procedure.
- 4.20 Expenses will be supported by the submission of detailed original receipts.

#### **Special Events**

- 4.21 University Funds may be used for expenses related to a Special Event when approved in advance by a Senior Executive.

- 4.22** Expenses will be supported by detailed original receipts and written evidence of appropriate approval.

**Travel**

- 4.23** University Funds may be used for expenses associated with travel on University business.

- 4.24** Allowable travel expenses include, but are not limited to:

- a) hotel accommodation;
- b) meals;
- c) transportation; and
- d) parking.

Allowable expenses and expense limits / allowances are summarized in the Travel Expense Procedure.

- 4.25** The terms and conditions under which an allowable expense can be claimed or paid are described in the Travel Expense Procedures.
- 4.26** Employees are encouraged to use the University's preferred supplier to make travel arrangements.
- 4.27** Alcoholic beverages are not an allowable expense unless permitted under Hospitality (see 4.11 – 4.13 above).
- 4.28** Expenses of a spouse, partner, or a family member who accompanies an Employee, Board Member, Committee Member or Senate member will not normally be reimbursed or paid out of University Funds. Exceptions may be approved in special situations by an Authorized Approver.

**Violations of the Policy**

- 4.29** Employees, Board Members, members of Board committees, and members of the Senate will be held personally liable for:
- a) unauthorized expenses;
  - b) expenses which exceed stated limits; or
  - c) expenses which otherwise contravene this or other applicable policies.
- 4.30** Violators of this policy may be subject to penalties under University policy, collective agreements, and under provincial and federal law.

**5 Responsibilities**

- 5.1** Approval Authority
- a) ensure appropriate rigour and due diligence in the development or revision of this policy.
- 5.2** Authorized Approver
- a) ensure requests for reimbursement or payment of expenses are reasonable and in compliance with this policy and related procedures as well as any funding restrictions.
- 5.3** Employees, Board Members, members of Board committees, and members of the Senate

- a) read and understand this policy and related procedures;
- b) maintain accurate and complete supporting documentation for expense reports; and
- c) submit expense reports in good faith.

**5.4 Implementation Authority**

- a) ensure that University staff are aware of and understand the implications of this policy and related procedures;
- b) monitor compliance with the policy and related procedures;
- c) regularly review the policy and related procedures to ensure consistency in practice; and
- d) sponsor the revision of this policy and related procedures when necessary.

**6 Appendices**                    [Appendix A: Allowable Food and Alcohol Expenses](#)

**7 Related Policies**            [Supply Chain Management Policy](#)  
[Alcohol Policy](#)

**8 Related Procedures**        [Hospitality Expense Procedure](#)  
[Meetings and Working Sessions Expense Procedure](#)  
[Social Events Expense Procedure](#)  
[Special Events Expense Procedure](#)  
[Travel Expense Procedure](#)

**9 Related Information**        [Authority Matrix](#)

**10 References**                 [Reimbursement or advance for travel expenses](#), Canada Revenue Agency  
[Per-kilometre allowance rates](#), Canada Revenue Agency

**11 History**

November 10, 2010	Approved.
January 1, 2011	Effective.
January 24, 2011	Revised.
September 15, 2011	Revised.
January 1, 2020	Editorial Revision. Updated format and links.
September 19, 2022	Editorial Revision. Updated titles.

## Appendix A: Allowable Food and Alcohol Expenses

Activity	Description	Examples	Food Allowance	Alcohol Allowance	Receipts	Pre-Approval
Hospitality	activity involving a visitor to or a guest of the University	hosting lunch for a visiting researcher or prospective employee	actual amount	\$15/person	Yes	No
Meetings & Working Sessions	assembly or gathering of employees for a work-related purpose		actual amount	\$0	Yes	Yes
Social Events	event organized by the University for a specific social purpose	Christmas party, team building exercise, retirement event, staff appreciation event	actual amount	\$15/person	Yes	No
Special Events	one time or infrequently occurring event outside normal programming or activities of the University	Installation of the President, convocation, official opening of a building	actual amount	actual amount	Yes	Yes
Travel	travel for a work-related purpose	attend a conference or other professional development activity, conduct research	\$45/person/day in Canada; or  \$63/person/day outside Canada; or  actual receipts	\$0	No  No  Yes	No  No  No