

## POLICY ON HOSPITALITY, MEETINGS AND EVENTS

---

**Effective Date:** May 1, 2018

**Originating Office:** Office of the Chief Financial Officer

**Supersedes/amends:** N/A

**Policy Number:** CFO-10

---

### PREAMBLE

This *Policy on Hospitality, Meetings and Events* (“Policy”), and its supporting procedures, which can be found in the Hospitality [Handbook](#) (“*Handbook*”), provide University-wide administrative guidelines for the approval and reporting of Allowable Expenses incurred on behalf of Concordia University (the “University”).

### PURPOSE

The purpose of this Policy is to:

- Communicate Allowable Expenses in a Hospitality context when they are incurred to promote University activities and interests while ensuring to be prudent, mindful and responsible when using all University funds, including without limitation, all funds entrusted to the University to administer.
- Set out guidelines and general procedures for claiming Allowable Expenses and to support the University community managing such events.
- Ensure accountability and compliance with internal and external reporting regulations including but not limited to policies *Policy on Contract, Review, Signing and Required Approvals* ([BD-1](#)), *Travel and Conference Policy* ([CFO-3](#)), *Procurement Policy* ([CFO-20](#)), *Policy on the Sale and Service of Alcohol on University Premises* ([VPS-3](#)), *Policy on Food or Beverage Service on University Space* ([VPS-7](#)), *Policy on the Temporary use of University Space* ([VPS-24](#)), *Policy on Computer Provisioning* ([VPS-32](#)), *Policy on Travel Outside of Quebec* ([VPS-53](#)).

### SCOPE

This Policy applies to all Hospitality related events, whether held on or off University Space, when such Hospitality events are paid for, or when such Allowable Expenses will be reimbursed by, University funds, including, but not limited to, operating, research and restricted funds.

## POLICY ON HOSPITALITY, MEETINGS AND EVENTS

---

Page 2 of 9

Allowable Expenses incurred to support research activity and paid for using research grants or contracts must comply with this Policy unless the granting agency or sponsor's policy is different, in which case the policy of the granting agency or sponsor will supersede this Policy. Allowable Expenses must comply with rules and regulations prescribed by the source of funds used to support the activity.

There are no exceptions to this Policy unless approved in writing by the Chief Financial Officer of the University.

Faculties or units are free to enact more restrictive rules around the ones set out in this Policy.

This Policy does not govern Hospitality events sponsored or held by an External User, when such events are paid for entirely by said External User.

### DEFINITIONS

For the purpose of this Policy:

*"Administrative Unit Head"* refers to the highest position responsible for a unit and who has signing authority to sign on the funds being charged or used to reimburse Allowable Expenses.

*"Allowable Expenses"* refer to University-related Allowable Expenses that have been paid directly by a person such as faculty, principal investigator, staff, student or visitor, for a Hospitality event held to advance the University's activities and interests and which will be reimbursed to that person by the University from a source of funding administered by the University including, but not limited to, operating, research and restricted funds. The [Handbook](#) outlines the detailed allowable expenses.

*"Claimant"* means the individual that submits and signs an Expense Report to initiate a claim for reimbursement of Allowable Expenses.

*"External event(s)"* are University sponsored events (whether paid entirely or in part by the University), involving both internal and External parties, held to promote the interests of the University on or off University Space. External events could include the following type of events:

- Entertainment : includes events when at least 1 visitor or guest is invited to participate in a meal, event or celebration
- Fundraising / Public Relations / Networking/ External Business meals
- Recruitment

## POLICY ON HOSPITALITY, MEETINGS AND EVENTS

---

Page 3 of 9

*“External parties”* refers to guests, visitors, prospective faculty, prospective donors, benefactors and other external stakeholders.

*“External User(s)”* means persons, groups or organizations who are not members of the University and who wish to use University space. For greater certainty, faculty, principal investigator, staff, student and all academic and administrative units are not considered as being External Users and are subject to this Policy.

*“Internal event(s)”* are functions organized by internal parties to allow faculty, principal investigators, students or staff to celebrate significant occasions on or off University Space.

*“Hospitality”* normally involves the hosting of internal or external events in promotional and / or other functions involving meals, refreshments, events or social gatherings, other amenities (such as gifts or awards) while occurring on or off University Space to promote the interests of the University.

*“Normal approval process”* refers to obtaining an approval from the individual who is at a hierarchal level higher than the individual claiming Allowable Expenses and / or has authority to sign on the fund(s) being charged. See details in the Hospitality [Handbook](#).

*“Types of Hospitality”* normally consists of meals (breakfast, lunch, and dinner), event reception, refreshments, beverages or any combination of these. Refreshments refer to beverages and light snacks, and could include alcoholic beverages.

*“University Space”* means any interior or exterior space or facility which is occupied, owned or leased by the University.

### POLICY

#### General Policy Guidelines

1. All members of the University (faculty, principal investigators, staff and students) must be prudent, mindful and responsible when using the University’s funds, as these funds come from varied private and public sources. It is the responsibility of all faculty, principal investigators, staff and students to be as economical as possible when incurring Allowable Expenses.
2. While the University recognizes that Allowable Expenses will be incurred in carrying out its teaching, research and operational activities, such expenses should be commensurate with the purpose, scope and the significance of the event. Adhering to a

## POLICY ON HOSPITALITY, MEETINGS AND EVENTS

---

Page 4 of 9

different protocol, under certain circumstances, could be considered reasonable for certain expenses to be incurred.

3. To the extent University Space is available and suitable for the intended Hospitality related event, the University Space should be reserved and selected as the venue to host events covered by this Policy. The *Policy on the Temporary use of University Space* ([VPS-24](#)) must be followed.
4. Allowable Expenses can be incurred by an individual, charged directly to the University or requested through Hospitality Services, depending on the nature of the expenses and the venue.

### Responsibilities

5. The Claimant is the individual who will be reimbursed for the Allowable Expenses being claimed. The Claimant is responsible for ensuring that the Expense Report is complete, accurate, legitimate, eligible, appropriate, reasonable and duly authorized. The Claimant must also ensure that the Allowable Expenses were incurred for University purposes, in accordance to this Policy and will not be submitted for reimbursement against any other University funds or to third parties and that the Claimant will not claim any financial benefit for income tax purposes related to such Allowable Expenses.
6. It is the responsibility of the Claimant to ensure that an Expense Report is submitted in accordance with this Policy and the [Handbook](#). Incomplete and/ or inaccurate Expense Reports will result in reimbursement delays. The University is not responsible for any interest or financing charges levied upon the credit card used for a Claimant's Allowable Expenses as a result of delays associated with incomplete and/or inaccurate Expense Reports
7. The Expense Report shall contain a clear description of the University purpose for which the Hospitality event was held, while also identifying the names of the internal people and the External parties involved.

### Approvals

8. When the total expense related to a Hospitality event is under \$ 5,000 the Normal approval process must be followed. In addition to the Normal approval process, when:

## POLICY ON HOSPITALITY, MEETINGS AND EVENTS

---

Page 5 of 9

- a. Internal Events include the consumption of alcohol, whether on or off University Space; OR
- b. The number of internal attendees for an External event is greater than the maximum internal attendees allowed for such an event, as specified in the [Handbook](#);

Then, in the case of (a) and (b) above, the Academic Dean or Administrative Unit Head of the department or unit that the requester reports to must also approve this Hospitality event.

9. Before the Normal approval process is commenced, prior approval of the Hospitality event by the member of the Senior Administration of the unit the requester reports to must be obtained when the total Allowable Expense related to a Hospitality event is in excess of \$ 5,000;
10. For any Allowable Expenses which are claimed using an Expense Report, the processes found in the [Travel and Conference Policy Handbook](#) will apply. When Allowable Expenses are incurred using vendors or internal Hospitality Services, the approval of such Allowable Expenses must be obtained by the person with authority to sign on the fund(s) being charged.
11. The individual who approves the Allowable Expenses for a Hospitality event is responsible for ensuring that these expenses are consistent with the processes set forth in this Policy and that the Allowable Expenses are incurred for the benefit of the University.
12. The authority to approve an Expense Report may be delegated during temporary absences of the individual having signing authority, provided this delegation is made in accordance with the *Policy on Contract Review, Signing and Required Approvals* ([BD-1](#)).
13. Approval and reimbursement of Allowable Expenses claimed on an Expense Report does not constitute final acceptance by the University. All Allowable Expenses reimbursements are subject to subsequent review and adjustment by Financial Services, Internal Audit, granting agencies, or at the request of the Claimant, faculties or departments. The final decision related to any adjustment rests with Financial Services.

Allowable Expenses

**POLICY ON HOSPITALITY, MEETINGS AND EVENTS**

14. Allowable Expenses related to the promotion of teaching, research and operational activities of the University can cover a variety of different types of Hospitality events. This Policy applies to any such Allowable Expenses.
15. With respect to the reimbursement of alcohol as an Allowable Expense, strict rules apply. Please refer to the sections and the table below and the [Handbook](#).

| <b><u>EXTERNAL EVENTS</u></b>   |  |  |   |
|---|--|--|---|
| <b>CONDITIONS: →</b>  | EVENT TOTAL COST UNDER \$5,000   | EVENT TOTAL COST UNDER \$5,000   | EVENT TOTAL COST OVER \$5,000   |
|   | NO ALCOHOL<br><br><b>AND</b><br><br>THE MAXIMUM NUMBER OF INTERNAL PARTIES ATTENDING DOES NOT EXCEED THRESHOLD AS PER <a href="#">HANDBOOK</a> | ALCOHOL<br><br>OR<br><br>THE MAXIMUM NUMBER OF INTERNAL PARTIES ATTENDING EXCEEDS THRESHOLD AS PER <a href="#">HANDBOOK</a>              | <b>WITH OR WITHOUT ALCOHOL</b>  |
| <i>Events such as:</i> <ul style="list-style-type: none"> <li>• Entertainment</li> <li>• Fundraising</li> <li>• Public Relations</li> <li>• Networking</li> <li>• External Business Meals</li> <li>• Recruitment</li> </ul> | <b>NO PRIOR APPROVAL NEEDED</b><br><br><b>Normal approval process</b>  | <b>PRIOR APPROVAL by:</b><br><br><b>Dean or Administrative Unit Head</b><br><i>(see <a href="#">Handbook</a> for included positions)</i> | <b>PRIOR APPROVAL by:</b><br><br><b>Senior Administration</b><br><i>(see <a href="#">Handbook</a> for included positions)</i> |
| <b><u>INTERNAL EVENTS</u></b>   |  |  |   |

**POLICY ON HOSPITALITY, MEETINGS AND EVENTS**

| <b>CONDITIONS: →</b>   | EVENT TOTAL COST UNDER \$5,000 <b>AND</b> NO ALCOHOL                         | EVENT TOTAL COST UNDER \$5,000 <b>AND</b> ALCOHOL   | EVENT TOTAL COST OVER \$5,000, <b>WITH OR WITHOUT</b> ALCOHOL  |
|--|--|---|--|
| <p><b>Events such as:</b></p> <ul style="list-style-type: none"> <li>• Banquets</li> <li>• Ceremonies</li> <li>• Internal Events such as:</li> <li>• For / Principal Investigators / Staff appreciation recognition</li> <li>• Training (*)</li> <li>• Retreats</li> </ul> <p>(*)Formal training such as:<br/>Seminars<br/>Workshops<br/>Training<br/>Webinars</p> | <p><b>NO PRIOR APPROVAL NEEDED</b></p> <p><b>Normal approval process</b></p> | <p><b>PRIOR APPROVAL by:</b></p> <p><b>Dean or Administrative Unit Head</b><br/><i>(see <a href="#">Handbook</a> for included positions)</i></p> <p><b>ALCOHOL MAY BE PERMITTED</b></p> | <p><b>PRIOR APPROVAL by:</b></p> <p><b>Senior Administration</b><br/><i>(see <a href="#">Handbook</a> for included positions)</i></p> <p><b>ALCOHOL MAY BE PERMITTED</b></p> |

Alcohol

16. For the reimbursement of alcohol for Hospitality events, sections 8 and 9 above apply, and the prior approval must be obtained, where applicable. In addition, the grids above

## POLICY ON HOSPITALITY, MEETINGS AND EVENTS

---

Page 8 of 9

offer some clarification to determine when alcohol is an Allowable Expense for a Hospitality event.

17. Alcohol is allowable under certain circumstances except where prohibited by external or internal funding. In all Hospitality events where alcohol could be consumed (including events with more than the maximum number of internal people allowed as defined in the [Handbook](#)) prior approval must be obtained (as specified in sections 8 and 9 above). The use of alcohol must be in moderation and be served and consumed in a responsible manner in accordance with both this Policy and the *Policy on the Sale and Service of Alcohol on University Premises* ([VPS-3](#)).

### Gifts

18. Gifts may be given to faculty, principal investigators or staff for special occasions or in sympathy. The gift should be of modest value. See [Handbook](#) for details.
19. Gift certificates (gift cards) that are given to faculty, principal investigators, staff or students for any reason are considered to be “near cash” by the Canada Revenue Agency (CRA) and therefore are a taxable benefit to the employee / student if the value of such gift is higher than \$ 500.
20. Gift cards from the Société des Alcools du Québec (SAQ) are not allowed under this policy.

### Ineligible Expenses

21. Ineligible expenses include but are not restricted to:
  - Social events and memberships deemed to be personal in nature (do not have a University purpose)
  - Non-business related or personal expenses
  - Meals included in other reimbursable items
  - Expenses related to a spouse \*/ partner\* (where in attendance to an event / meal in this capacity) unless pre-authorized and deemed required for University business
  - Political fundraising events

*\*Companions may accompany a University member during a University related trip, however all incremental costs are considered personal expenses and cannot be claimed as Allowable Hospitality Expenses. An exception to this will be made only if expenses for a companion are expressly permitted by a research grant or contract.*



## POLICY ON HOSPITALITY, MEETINGS AND EVENTS

---

Page 9 of 9

22. Special or particular circumstances may arise that warrant exceptions to the list of ineligible expenses. In these cases, the approver of the expense report must give specific approval of such expenses and explain the University purpose of these expenses. In such case, the approver must be the member of the Senior Administration of the unit the requester reports to.

### RELATED POLICIES

*Travel and Conference Policy ([CFO-3](#))*

*Policy on Petty Cash ([CFO-8](#))*

*Procurement Policy ([CFO-20](#))*

*Policy on the Sale and Service of Alcohol on University Premises ([VPS-3](#))*

*Policy on Contract Review, Signing and Required Approvals ([BD-1](#))*

*Policy on Food or Beverage Service on University Space ([VPS-7](#))*

*Policy on the Temporary use of University Space ([VPS-24](#))*

*Policy on Travel Outside of Quebec ([VPS-53](#))*