
Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions Procedure

Policy Sponsor:	Vice President, Finance and Administration
Name of Parent Policy:	Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions Policy
Policy Contact:	Director, Financial Services
Procedure Contact:	Director, Financial Services
Effective Date of Procedures:	September 15, 2017
Review Date:	Biennially

Purpose

To advise of the parameters, rules and guidelines related to Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions expenditures and to outline the process and requirements for approval and reimbursement of these expenditures.

Reimbursement to Board Members is not covered under these procedures (refer to The Governors of Athabasca University Remuneration Policy and Procedures).

Definitions

Account Holder	The individual Employee who is responsible for expenditures against a specific budget or account.
Designated Signing Officer	An Employee who has delegated departmental expenditure approval responsibility as per the Delegation of Expenditure Approval Authority Policy .
Employee	An individual under a contract of services to Athabasca University (University), as defined by the Canada Revenue Agency and the Income Tax Act . The relationship is reflected in an employment contract.



Employee Function	Any function for which the primary purpose is to enable all University Employees, or all Employees within a University unit, to celebrate a significant occasion or to receive recognition for their contributions.
Executive Officers	Includes the President and the Vice-Presidents
Hospitality	Any function for which the primary purpose is to host (entertain) non-employees who are not engaged in work for the University such as donors, prospective employees and visitors or guests of the University, when that activity supports the educational, research or service activities of the University.
Hosting	Receiving or entertaining guests on behalf of the university.
Retiring Employee	An Employee who is 55 years of age or older and leaving the University with sufficient service to have qualified for a pension.
Retirement Event	Includes a reception, coffee party, buffet, luncheon or other similar social gathering to mark the retirement of a Retiring Employee.
Senior Officer	Any Executive Officer, Associate Vice-President, Director, Dean, Centre Chair, Registrar, or the University Secretary.
Social Event	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.
Institutional Event	A University-wide or unit hosted function that is not attributable to an Employee.
Unit	A department, centre, faculty or division.
University Business	Approved activities in support of the mission of Athabasca University.
University Business Expense	Reasonable (fair and moderate) out-of-pocket costs incurred by an Employee of the University, the business purpose of which is approved and supports the University's mission, regardless of the Funding Source.
University Funds	All sources of revenue directed to an account managed by the University. It includes funds from both University and non-University sources as well as funds awarded under the terms of contracts.



Working Session/Meeting

Any assembly or gathering of Employees (primarily) for a purpose that supports the educational, research, or service activities of the University, for which expenditure for food and beverage is necessarily incurred.

Procedure

1. General

- 1.1 All Employees must consider prudent use of University resources, good judgment, and due diligence to reasonable economy when considering incurring expenses in relation to Hospitality, Working Sessions/Meetings, Institutional Events and Employee Function. Discretion should be exercised on the determination of the necessity of the function, the location, the amount to be expended on food and beverage and the total number of guests to be invited.
- 1.2 All Employees incurring or committing the University to Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions expenses in excess of \$500 must first receive approval in writing through an authorized purchase order, lease, license, agreement or contract, or other form of written approval from the appropriate Designated Signing Officer.
- 1.3 The Designated Signing Officer will normally be the Employee's department head, or an individual designated by the department as having delegated departmental expenditure approval responsibility. The Designated Signing Officer must be at least one-level higher in the University organizational structure than the Employee requesting expenditure authorization. Employees in an equal or subordinate organizational relationship cannot serve as a Designated Signing Officer.
- 1.4 The Designated Signing Officer will review the request to confirm that budget dollars are available and that the expenses are:
 - reasonable and appropriate;
 - allowable under the Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions Policy; and
 - within the terms and conditions of the specific funding source.
- 1.5 The University shall reimburse reasonable and necessary expenses relating to and in support of Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions, in accordance with the Travel and Expense Claim policy.
- 1.6 Where the funding source is externally restricted (e.g. by a donor or sponsor), any specific conditions that are more restrictive than those stated in this procedure are applicable.
- 1.7 Reimbursement requests for approved Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions expenses are to be claimed in accordance with the requirements outlined in the General Travel and Expense Claim Procedure.



- 1.8 In order to facilitate payment or reimbursement of Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions expenses, the Employee incurring the expense must submit the following information, along with the travel and expense claim, invoice or purchase card statement:
- the nature of a function or event;
 - the purpose or occasion of the event;
 - the names and number of the people in attendance;
 - the average total cost per person;
 - detailed original receipts; and
 - any additional material relevant to the occasion or event, such as a copy of the agenda or program.
- 1.9 All Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions expenses incurred by Executive Officers for travel, accommodation, meals and hospitality will be disclosed on Athabasca University website bimonthly, including a description of the expense and the rationale, as required under the *Government of Alberta - Public Disclosure of Travel and Expense Policy*.
- 1.10 Executive Officers shall work with Financial Services on a quarterly basis, to prepare a report of all Institutional Events under their administration with a total expenses paid of more than \$600. This report will be disclosed on Athabasca University website quarterly, including a description of the expense and the rationale, as required under the *Government of Alberta - Travel, Meal and Hospitality Expense Policy*.

2. Hospitality

University Funds may be used for expenses associated with hosting or meeting with guests from outside the University including prospective Employees, donors, alumni, partners, or funders. The use of University Funds to purchase alcoholic beverages is not a permitted hosting expense.

Eligible expenses may include:

- meals or food, as per rates outlined in the General Travel and Expense Claim Procedure;
- local transportation;
- parking;
- guest accommodation.

3. Working Sessions/Meetings

University Funds may be used for expenses associated with Working Sessions/Meetings which:

- require Employees to work outside of normal business hours;
- require Employees to be away from the municipality where the Employee's office is located; or
- are part of a retreat, workshop or training session. A copy of the agenda is to be submitted as part of the expense documentation.



University Funds may not be used to purchase food or beverage for a Working Session/Meeting involving Employees only, which would be considered to be routine in nature, occur during normal business hours and in the municipality where the Employee's office is located.

University Funds may not be used to purchase alcoholic beverages to be served at or Working Sessions/ Meetings.

Expenses may include:

- meals or food, payable on the actual charge to a maximum as per rates outlined in the General Travel and Expense Claim Procedure;
- local transportation;
- parking;
- room and equipment rental.

4. University Employee Functions

4.1 University-wide Employee Functions

University-wide Employee Functions are those functions generally available to all Employees free of charge and sponsored by central offices such as the Office of the President or a Vice-President. Examples include retirement and long service functions, and the annual employee recognition event.

The following expenditure limitations/requirements are applicable to University-wide employee functions:

- Alcohol is not permitted except on a cash bar or sponsored basis.
- The amount of expenditure to be incurred is at the discretion of the office sponsoring the function, up to a maximum of \$50 per attendee per event (including meals, beverages, taxes, tips and entertainment). In accordance with Canada Revenue Agency (CRA) policy, in order to avoid conferring taxable benefits onto employees, all of the unit's employees must be invited to a unit employee function and the cost per attendee per event (including meals, beverages, taxes, tips and entertainment) cannot exceed \$50.

4.2 Unit Employee Functions

University paid Unit Employee Functions are only permitted under special circumstances in recognition of a significant, non-routine work-related achievements such as a retirement, or completion of a major project that is not part of the normal operations.

The event is to be restricted to employees, with the exception of the spouse or dependents of an employee being honored, board members, or dignitaries.

Units must consider the business purpose, frequency and cost to the Unit Employee Functions, and may use their discretion to set lower expenditure thresholds or to ask employees to pay a portion of the cost.



The following expenditure limitations/requirements are applicable to Unit Employee Functions:

- Alcohol is not permitted except on a cash bar or sponsored basis.
- The amount of expenditure to be incurred is up to a maximum of \$20 per attendee per event.

5. Institutional Events

5.1 University-wide Institutional Events

University-wide Institutional Events are those functions generally available to Employees, students, guests, alumni and/or the general public, free of charge and sponsored by central offices such as the Office of the President or a Vice-President. Examples include public forums, public lectures, alumni events, Convocation or other special occasion celebration. The following expenditure limitations/requirements are applicable to University-wide employee functions:

- food and beverage;
- alcohol is permitted to a maximum of \$25 per person per day, unless prohibited under the terms of the particular funding source;
- entertainment;
- transportation;
- parking;
- guest accommodation.

5.2 Unit Institutional Events

Unit Institutional Events are those functions to which Employees, students, guests, alumni and/or the general public within a specific unit are invited free of charge or at a reduced cost. Examples include seminars, forums, public lectures, recruitment, alumni and donor events, faculty student events.

Units must consider the business purpose, frequency and cost to the University of Institutional Events, and may use their discretion to set lower expenditure thresholds or to ask those attending to pay a portion of the cost.

The following expenditure limitations/requirements are applicable to Unit Institutional Events:

- food and beverage;
- alcohol is permitted to a maximum of \$25 per person per event, beverages, unless prohibited under the terms of the particular funding source;
- entertainment;
- transportation;
- parking;
- guest accommodation.



Applicable Legislation and Regulations

[Government of Alberta - Public Disclosure of Travel and Expense Policy](#)

[Government of Alberta - Travel, Meal and Hospitality Expense Policy](#)

[Government of Alberta - Financial Administration Act](#)

[Government of Alberta - Post-Secondary Learning Act](#)

[Government of Alberta - Results-based Budgeting Act](#)

[Government of Canada - Income Tax Act](#)

Related References, Policies, Procedures and Forms

Alcohol at University Events Policy

[Contract Administration Policy](#)

[Delegation of Expenditure Approval Authority Policy](#)

[Employee Gift Expenditure Policy](#)

[Purchasing Policy](#)

[Sponsorship, Donation and Non-Employee Gift Expenditure Policy](#)

[The Governors of Athabasca University Remuneration Policy](#)

[Travel and Expense Claim Policy](#)

[Tutor Travel and Expense Claim Policy](#)

History

The Governors of Athabasca University, September 15, 2017, Motion # 229-03 (associated policy approved)