

HOSTING POLICY

Principles

As a publicly funded institution, Memorial University has a responsibility to ensure that all Hosting expenditures are necessary, reasonable, transparent, and reflective of its commitment to accountability. Individuals who incur or approve Hosting expenses play an important role in stewarding funds that flow through the university responsibly.

Individuals claiming Hosting expenses are responsible for exercising sound judgment. Expenses must be 'Reasonable', meaning they are proportionate to the purpose of the activity, represent value for money, take into account the relevant circumstances, and can be justified to external funders and the general public.

In determining what is Reasonable, questions to consider include:

- Does this expense need to be incurred and is there value in doing so?
- Is there an alternative that is less expensive but still appropriate and convenient (e.g. time of day a meeting takes place)?
- Would this expense be considered excessive or unreasonable from the general public's or an external funder's view?
- Does this expense align with ethical and proper business practices?

Purpose

To establish consistent administrative control and documentation of Reasonable Hosting expenses, enabling efficient reimbursement and ensuring the university meets its obligations of accountability, fiscal responsibility, and compliance with funding and legal requirements.

Scope

This policy applies to all Hosting expenses incurred in support of educational, research or service activities related to the university's mandate, with benefits directly attributable to the university, and reimbursed from any funds that flow through the university including, without limitation, operating and research grants, donations, contract payments, and funds held in trust.

These guidelines are not applicable where Hosting expenses are recovered through participant fees, registration fees, or tuition collected for workshops, seminars, conferences, or similar events.

This is not an event planning policy but rather a policy to be applied in conjunction with all other university policies and procedures while Hosting, including but not limited to, the

Definitions

Event: an organized gathering of individuals held in support of the university's mandate, including academic, research, administrative, ceremonial, recruitment, fundraising, and community engagement activities.

External Individuals: includes but is not limited to invited guests, prospective students, faculty, staff, or other university benefactors or stakeholders. Spouses/partners of university employees are not normally considered to be external guests.

Gift: a modest token of appreciation, bestowed without expectation of return or exchange of goods or services.

Honorarium (Honoraria): a voluntary payment (cash or goods of similar value) made to an individual who is not a university employee, for services or contributions for which payment is not legally or traditionally required. Honoraria are typically provided to guest speakers, presenters, performers, research participants or other visitors as a gesture of appreciation for their participation and expertise.

Hosting: the provision of food and beverage, and Honoraria or Gifts (where appropriate) to External Individuals in support of educational, research or service activities related to the university's mandate.

Indigenous Cultural Hosting: respectfully engaging Indigenous Peoples when hosting gatherings on the lands where Memorial University is situated, or on other lands where university community members host a gathering.

Internal Individuals: faculty, staff, students and any other person(s) while they are acting on behalf of, or at the request of, the university.

Receipt: Proof of Hosting expense payment, included with an expense claim.

¹ In progress

Unit Head: Those holding the responsibility of a unit's budget and activities (or their delegate), with the authority to approve Hosting expenses and ability to assess that such expenses are necessary, reasonable, legitimate and appropriate to receive funding.

University: Memorial University.

Policy

1. General:

1.1. Hosting expenses must be Reasonable in relation to:

- the number of attendees;
- the activity's purpose and outcome as related the university's mandate;
- public accountability expectations;
- the availability of funds; and
- the terms and conditions imposed by external funders, where applicable.

1.2. Hosting expenses are normally incurred during activities that include:

- Internal and External Individuals, such as but not limited to, donor relations, faculty or student recruitment, guest lecturers, visiting scholars/researchers, external volunteers who contribute to teaching, learning (e.g. standardized patients), industry partners, visiting dignitaries and other special guests; or
- only Internal Individuals such as Events where students are the primary beneficiaries.

1.3. In cases where external funders require more restrictive terms and conditions related to Hosting expenses, the more restrictive terms will apply. Some funders may limit Hosting expenses to only networking and research related activities between a grantee and guest researchers or external partners.

1.4. Some university spaces are contracted to a particular catering supplier. Contact Strategic Procurement or the unit responsible for ancillary operations or conference services at each campus for more information.

1.5. Individual units may implement additional processes which are more restrictive than this policy.

2. Responsibilities:

2.1. Internal Individuals who host are responsible for:

- Adhering to this policy and all other related policies and procedures.
- Seeking authorization from the appropriate Unit Head(s).
- Considering the Reasonableness of such expenses.
- Submitting claims (as required) that are accurate and supported with appropriate documentation.
- Reviewing service terms and conditions such as, but not limited to, delivery fees, reservation cancellation deadlines, etc.

2.2. Unit Heads of the host are responsible for:

- Thorough stewardship of Hosting expenses, confirming Reasonableness and eligible source(s) of funding.
- Ensuring this policy and related procedures are observed and that resources are used responsibly.

2.3. Financial Services is responsible for:

- Upholding service quality which includes, without limitation, timely audit and processing of claims submitted in accordance with this policy, related procedures and applicable law, and responding to requests for policy and procedure interpretation.
- Ensuring all expense claim documentation is received and retained for legal and audit purposes as per the [Procedure for Retention and Disposal Schedules](#).

3. Authorization

3.1. All Hosting expenditures require authorization by the appropriate Unit Head as per the *Procedure for Hosting Expense Management* before the expense is incurred.

3.1.1. Authorization is not required for:

- a. allowable Hosting expenditures charged to the special hosting allowance; and
- b. allowable Hosting expenditures that are within the limits of funding already specifically approved by an external sponsor for hosting eligible individuals and Events, provided the sponsor's terms and conditions do not require an eligibility check on the expense prior to expenditure.

- 3.1.2.** Although authorization before expenditure is not required in cases outlined in 3.1.1, expenses must still be allowable within related university policies and procedures, or as required by an external funder, and must be supported with proper documentation and approved by a Unit Head for payment or reimbursement.
- 3.2.** Consult with the Unit Head, financial administrators or funders (where applicable) for guidance when Hosting expenses are expected to:
- exceed established university limits or the terms and conditions of an external funder,
 - involve alcohol service, or
 - otherwise require special authorization before incurring the expense.
- 3.3.** Deviation requests on the established per person meal rates on the *Schedule of Reimbursable Expenses* will not be accepted after the expense is incurred and should be included during authorization for consideration.
- 3.3.1.** In circumstances where advance approval is not possible due to factors outside the individual's control, the deviation request must be submitted at the earliest opportunity and supported by appropriate justification as per the *Deviations* section below.

4. Hosting Spouses or Partners

- 4.1.** Hosting extended to the spouse or partner of Internal or External Individuals must be restricted to situations where the presence of that individual enhances the purpose of the function (e.g. faculty recruitment) and must be approved in advance by the Unit Head.

5. Honoraria and Gifts

- 5.1.** Honoraria may be issued in modest amounts in return for services or contributions for which payment is not legally or traditionally required. Individuals in receipt of Honoraria will be issued a T4 or T4A as per Canada Revenue Agency Guidelines, as required.
- 5.1.1.** When Honoraria is paid from a research grant, granting agency guidelines must be reviewed to determine funding eligibility. Prior approval of the university's research ethics board may also be required.

- 5.2.** On occasion, social and cultural protocol may justify a Gift as a symbolic gesture of respect for rare or special guests with a high rank or office visiting the university or attending a special event or ceremony hosted by the university off campus. Such items are permitted with pre-authorization from a Unit Head if the Gift is:
- i. Reasonable in value as per the Principles of this policy;
 - ii. not cash or near cash (gift certificate); and
 - iii. aligned with ethical and proper business practices and the university's *Purchasing Policy*.
- 5.3.** There may be occasions where bodies such as internal or external offices of protocol, Alumni Engagement, third-party funders, and the Canada Revenue Agency regulate gift-giving further. Where uncertainty exists, contact these bodies for further guidance prior to giving a Gift.
- 5.4.** When planning Honoraria or Gifts for Indigenous Cultural Hosting, hosts are directed to the [Office of Indigenous Affairs](#) for guidance on choosing or sourcing such items, as well as how to properly extend an invitation, plan for the visit, and provide respectful care during the visit.
- 5.4.1.1.** The *Honorarium Guidelines for Indigenous Engagements* provide information on providing an honorarium in return for the expertise or participation of an Indigenous External Individual.
- 5.5.** Individuals should not be presented with both an Honorarium and a Gift unless otherwise stated in other university policies and procedures or agreements.
- 5.6.** Retirement gifts for Internal Individuals are allowable within a threshold related to years of service. Contact Human Resources for more information.
- 5.7.** Other types of Gifts (e.g. birthdays, wedding, holiday celebrations, etc.) (see [Purchasing Policy](#)), as well as Gifts of alcohol and cannabis are not permitted.
- 5.8.** This policy should not discourage the use of personal funds or departmental “social funds” to contribute to the cost of gifts to Internal Individuals.

6. Alcohol and Cannabis

- 6.1.** Memorial University promotes safe and responsible consumption of alcohol. See the *Alcohol Policy* and related procedures for more information on responsible alcohol service for eligible university functions.
- 6.2.** Alcohol expenditures are not reimbursable:
- for any gathering of Internal Individuals only, or.
 - under some types of externally funded grants. Grantees are advised to check the eligibility of alcohol in terms and conditions of the grant.
- 6.3.** Cannabis is not to be served at university functions and such expenditures are not reimbursable.

7. Expense Approvals, Payment and Reimbursement

- 7.1.** The university is not obligated to reimburse any Hosting expense that does not comply with this policy, other related policies and procedures, and any other legal, funder, and contractual requirements.
- 7.2.** Hosting expenses incurred while travelling will be reimbursed with all other travel expenses with appropriate Receipts in accordance with this policy, *Procedure for Travel Claims and Reimbursement* and the *Procedure for Hosting Expense Management*
- 7.3.** All other Hosting expenses will be paid or reimbursed as per the *Procedure for Hosting Expense Management* and established rates in the *Schedule of Reimbursable Expenses*.
- 7.4.** Unit Head or other authorized approval does not override any subsequent audit for compliance with this policy and related procedures.

8. Deviations

- 8.1.** At times, anticipated Hosting expenses may be deemed reasonable to deviate from this policy, other related policies and procedures, and/or any third-party funding, employment or collective agreements, and may be requested via the Vice-President (Finance and Administration) as per the *Procedure for Hosting Expense Management*.

9. Non-compliance

- 9.1.** Hosting expenses incurred outside of this policy and related procedures may experience approval delays, claims that are denied, and/or payment in error that will require reimbursement to the university.

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Authority: Vice-President (Finance and Administration)

Sponsor: Vice-President (Finance and Administration)

Contact: *TBD*

Related Documents

Alcohol Policy

Employing and Hosting Foreign Nationals Policy.

Kullik Lighting and Smudging Policy

Schedule of Reimbursable Expenses

Travel Expense Management Policy

Travel Request Authorization Form

Visitor Approval Form

Procedures:

Procedure for Hosting Expenditures

Procedure for the Acquisition of Liquor Services Procedures

Procedure for Travel Expense Management