

DRAFT - Procedure for Hosting Expenditures

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Responsible Unit: Office of the Associate Vice-President (Finance) and Chief Financial Officer

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, visiting officials, prospective faculty, staff, or students, benefactors, or stakeholders. Spouses/partners of university employees are normally not considered external guests.

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.

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

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.

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

Reasonable: expenditures 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.

Receipt: Proof of expense payment and included with an expense claim except when claiming home hosting rate allowances as set out in the Schedule for Reimbursable Expenses that do not require proof of payment

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.

Visitor: A person invited by the university to temporarily teach, conduct research collaborate or consult, or act as a special guest, including but not limited to distinguished professors, visiting researchers, scholars, visiting government officials and other guests of honour.

Procedure

1. Authorization

1.1. When Hosting expenses are associated with Visitors who will also receive university-funded travel support (e.g., airfare, accommodation, transportation, etc.), include estimated Hosting expenses on the Visitor Approval Form.

1.2. When Internal Individuals expect to incur Hosting expenses while travelling, include such estimates on the Request for Travel Authorization Form.

1.3. All other planned Hosting expenditures must be authorized by the Unit Head using the Hosting Expense Authorization form¹ except where authorization is not required (see *Hosting Policy*).

1.4. When seeking Hosting expense authorization from a Unit Head, the following details should be included on the applicable form:

- Activity description, including its start time and duration.
- Objective and/or significance of the activity.
- Name, position and organization of those to be hosted, as appropriate.
- Projected Hosting costs.

1.4.1. Grantees are directed to consult with funders who may have other authorization requirements as part of an eligibility check.

2. Hosting External Individuals

2.1. General

2.1.1. The number of Internal Individuals in attendance when hosting External Individuals should be reasonable and appropriate for the purpose of the gathering.

¹ To be developed

2.1.2. Hosting expenses for activities that include External Individuals in Canada and the United States may be authorized up to the amount specified per person on the *Schedule for Reimbursable Expenses*.

2.1.2.1. Taxes and gratuities for food and beverage service (where applicable) are included in the per person Hosting rates.

2.1.3. When Hosting is conducted outside of Canada and the United States, actual and reasonable Hosting expenses above the per person rate on the *Schedule for Reimbursable Expenses* are allowable (including gratuities of up to 15%), with receipts and prior Unit Head approval.

2.1.4. Delivery charges are an allowable expense in addition to the posted per person Hosting rate. Food delivery systems such as Door Dash, Skip the Dishes and Uber Eats are discouraged due to service fees charged in addition to delivery fees, and should only be used when no other options are available.

2.1.5. Expenses related to alcoholic beverages are reimbursable if within the allowable per person Hosting rate and permitted under the terms of the funding source.

2.2. Special Hosting Allowance

2.2.1. Deans and Directors reporting to the Provost and Vice-President (Academic) may incur Hosting expenses above established per person thresholds, up to an annual allowance approved by the Provost and Vice-President (Academic) without requiring pre-approval or a deviation, provided the expenses are incurred for a purpose allowable under the *Hosting Policy* and this procedure.

2.2.2. Receipts and Unit Head approval are required as per *Payment and Reimbursement* below when claiming such expenses.

2.3. Restaurant Hosting

2.3.1. A maximum of three (3) Internal Individuals may attend a meal with one (1) External Individual.

2.3.2. Eligible prospective employees and graduate students may be hosted for up to two (2) meals per day for a maximum of two (2) days at established Hosting rates outlined in the *Schedule for Reimbursable Expenses*.

2.3.2.1. Units are directed to applicable travel policies and procedures when Hosting expenses are combined with approved travel expenditures.

2.3.3. When an External Individual is hosted with their partner or spouse, a maximum of two (2) Internal Individuals may attend, one of whom may be the partner or spouse of the Internal Individual.

2.3.4. Such expenses are to be paid by the most senior Internal Individual in attendance as incurred and are not to be charged to the university for future payment. See *Payment and Reimbursement* below.

2.4. Unit Hosting

Unit Heads may keep a modest supply of hot and cold beverages for hosting External Individuals. Expenditures on refreshments for Internal Individual consumption are not permitted.

2.5. Event Hosting

2.5.1. Hosting expenses for authorized Events involving External Individuals will reflect the objective and/or significance of the event.

2.5.2. When Hosting expenditures charged to operating funds are expected to be more than \$7,500 for an Event involving External Individuals, Unit Heads will seek authorization from the Vice-President (Finance and Administration).

2.5.3. Costs per person may not exceed the maximum Hosting rate as per the *Schedule of Reimbursable Expenses*.

3. Gatherings Involving Internal Individuals Only

3.1. Operating funds may not be used to cover Hosting expenditures for departmental meetings where all attendees are university employees.

- 3.2. Events generally available to Internal Individuals only that are free of charge and sponsored by offices such as the office of the President or a Vice-President are eligible for Reasonable food and beverage service where budget permits.
- 3.3. Events held for students as primary beneficiaries are allowable. Costs must be Reasonable and reflect the objective and/or significance of the event, and the number of employees in attendance should not exceed the number of students.
- 3.4. When Hosting expenditures charged to operating funds are expected to be more than \$7,500 for an Event involving Internal Individuals, Unit Heads will seek authorization from the Vice-President (Finance and Administration).
- 3.5. Costs per person may not exceed the maximum Hosting rate as per the *Schedule of Reimbursable Expenses*.

3.3 Occasions of a Personal or Purely Social Nature

- 3.3.1 While the university supports activities that promote student, faculty and staff engagement, gatherings that are primarily personal in nature or intended solely for socializing without a direct connection to the university's mandate are not payable or reimbursable; however, this procedure should not discourage the use of personal funds or unit / departmental "social funds" to contribute to the cost of social gatherings.

4. Payment and Reimbursement

- 4.1. All expenditures from funds that flow through the university require final approval by the Unit Head(s) of the fund being charged before payment or reimbursement is issued.
- 4.2. All claims using Hosting rates set forth in the *Schedule for Reimbursable Expenses* will be reimbursed with Receipts to the lesser of actual receipted cost and rates set out in the *Schedule for Reimbursable Expenses*.
 - 4.2.1. Where actual Hosting expenses exceed amounts approved during the authorization process, the claimant must provide the Unit Head with rationale.
- 4.3. Some types of Hosting expenditures can be paid by purchase order (PO) or purchasing card (p-card), when due to the total size and cost of an activity, it is unreasonable for an Internal Individual to incur the cost.

- 4.3.1.** In such cases, vendors will invoice the unit for services rendered, and invoices will be paid by PO or p-card.
- 4.3.2.** This method is typically not suitable for Hosting provided at restaurants for small parties.
- 4.4.** Authorized Hosting expenses incurred by Internal Individuals will be reimbursed by one of the following methods:
- a) When Hosting expenses are to be reimbursed with other travel expenses, the claimant will submit required documentation and Receipts on the *Travel Reimbursement Form*, or
 - b) When only Hosting expenses are to be reimbursed, claimants may use the [Direct Pay Form](#).
- 4.5.** There should only be one request for reimbursement of Hosting expenses in respect of any guest or group of guests.
- 4.6.** When External Individuals have been hosted by the university over several days, units will submit one claim for all Hosting expenses related to this individual or group. The most senior participant from the unit must incur and claim group expenditures.
- 4.7.** Each direct pay or travel claim must include the following:
- Itemized Receipts
 - Credit card slips or statements are not sufficient supporting documentation for Hosting expenses.
 - Organization, name and position of those hosted, as appropriate.
 - Evidence of pre-authorization from the Unit Head (including the activity's description and purpose) where required.
- 4.8.** Expenditures on alcohol for gatherings of only Internal Individuals are not reimbursable or payable but may be permitted on a cash bar or sponsored basis where appropriate and as per the Alcohol Policy.
- 4.9.** Expenditures on alcohol charged to external funds must be supported with either clear endorsement of such expenditures within the terms and conditions of the contract, or the approval from the sponsor.

- 4.10.** All special hosting allowance expenditures must be approved by the Unit Head and coded to Account 76807. If a unit chooses to use this allowance, the entire, eligible cost of the claim must be charged to the discretionary account 76807. Expenditures cannot be split between the regular accounts 76800, 76801, etc. and the discretionary account 76807.

Related Documents

Direct Pay Form

Schedule for Reimbursable Expenses

Travel Claim Form

Policies using this Procedure:

Alcohol Policy

Hosting Policy

Travel and Expense Management Policy