

Hospitality Expense Policy	Policy Sponsor: President	Approval Date: March 8, 2000
	Responsible Unit: Finance and Treasury Services	Revision: May 12, 2011 September 2022 April 1, 2024

A. Background & Purpose:

This policy is intended to facilitate the reimbursement of expenses for hospitality activities that are incurred in support of the University mission. The policy will enable the efficient reimbursement of allowable expenses and ensure transparency, accountability and compliance with accounting and reporting requirements under which the University operates.

As a publicly funded institution, Dalhousie University has a fiduciary responsibility to ensure that all funds entrusted to it are managed responsibly. Individuals incurring or approving expenses from University funds must ensure expenses are reasonable, reflect good judgement, due regard for economy and be defensible to an impartial observer.

B. Application:

This policy applies to all hospitality expenses to be reimbursed from any University account or fund.

In cases where external sponsors require more restrictive terms and conditions related to hospitality expenses, the more restrictive terms will apply.

This policy is to be applied in conjunction with all other University policies including but not limited to, the Travel Policy, the International Travel Policy, the Procurement Policy, the Alcohol

2. **Claimant** is the employee requesting reimbursement for hospitality expenses according to this Policy. In some situations, the **Claimant** may also be the Unit Authority (see Unit Authority definition).
3. **Reporting Authority** is the individual at a reporting management level above that of the claimant. The reporting authority is often referred to as the “One-Up” approver. In some situations, the **Reporting Authority** may also be the Unit Authority (see Unit Authority definition).
4. **Unit Authority (or Spending Authority Delegate)** is the individual assigned or delegated responsibility for the bu. 200.6 (id. (r)4. 90)-9 (a023 Tc 5.652 0 Td(f)t(m) 6(U)-13a-0.004r)-.3(F-0)10.63 0 -

e. **Employee Recognition Event**

A one-time or infrequently occurring event where the primary purpose is to celebrate or recognize the contribution of an employee or team. Such events normally only involve a small group of Dalhousie faculty, staff or student employees.

D. **Policy:**

1. As a publicly funded institution, University hospitality expenditures should have a documented purpose that supports the University mission and be incurred in a cost-effective manner.
2. Hospitality expenses are eligible for reimbursement as follows:
 - a. The expenses are reasonable and appropriate for the teaching and learning, research, or service objective in support of the University mission.
 - b.

iv.

3. The Claimant, Unit Authority and Reporting Authority have the primary responsibility of ensuring claims comply with this policy. Financial Services performs a secondary risk-based review on certain claims to ensure expenses are eligible for reimbursement.
4. The University will reimburse hospitality expenses incurred by a claimant where:
 - a. The expense is claimed by the most senior member in attendance from the University to ensure appropriate "one-up" approval of expenses.
 - b. The claimant ensures that:
 - i. all expenses claimed are eligible for reimbursement according to the requirements in clause 2.
 - ii. when funded by a research grant or contract, the expense relates directly to the principal investigator's area of research.
 - iii. any personal expenses have been excluded from the claim.
 - iv. t

8. Certain hospitality related expenses would not normally be reimbursable where there is significant personal benefit derived by the claimant. These include but are not limited to:
 - a. Personal membership to a private club.
 - b. MembersitalitymThese

4. Claims by the President or members of the Board of Governors:

For hospitality claims