

U of T FINANCIAL GUIDELINES – Summary for: Hospitality (non-university and university), Meetings, Retreats

(Source: U of T Guide to Financial Management - <http://finance.utoronto.ca/policies/gtfm/>)

- Applies to funds from all sources, e.g. operating, research and all other funds held in trust or at the University's disposal.
- Grant guidelines or award terms with greater restrictions override University guidelines.
- The same guidelines apply if the expense is being invoiced or direct debit to an account.
- Original itemized receipts and proof of payment are required for all expense reimbursements.

Principles:

- Adhere to policies.
- Scrutiny and accountability occurs on how funds are expended.
- Reasonable costs reflecting responsible and prudent use of public funds.
- Very modest in approach and reasonable price point that is consistent and appropriate for the activity.

Overriding Guidelines:

- Expenses are legitimate, reasonable and appropriate for the University business activity undertaken.
- The University activity is clearly documented and can be reasonably understood by an outside party (e.g. auditors).
- Attendees are appropriate in the context of the university business activity.
- Expenses are paid for by the most senior U of T person in attendance and approved on a one up basis.

HOSPITALITY (ENTERTAINMENT)

a) Business Entertainment of Non-University Employees

Standards:

- cost of meal and beverages (see example below)
- alcohol is permitted at moderate consumption and price point (e.g. 1 drink with a meal) and is to be identified on the receipt

Eligible Expenses (examples):

- taking out a guest lecturer for a meal
- interviewing potential faculty member

Requirements:

- full explanation of business purpose
- limiting U of T employees/trainees to those who contribute directly to the accomplishments of the business purpose
- names of individuals or group involved and relationship to university (e.g. faculty, resident, grad student)

Example of Acceptable Standards – Entertaining a Guest Lecturer for Dinner

- Participants: guest, host, and 3-4 other participants (e.g. other faculty who the guest wishes to meet with or who can best contribute to the conversation)
- Price Point Examples:
 - Main course: \$30-50
 - Bottle of Wine: \$40-60 (4-5 glasses per bottle)
- Alcohol, when consumed, should be limited to 1 drink per person
- It is the hosts responsibility to choose an appropriate restaurant, keep the number of attendees reasonable, and manage the consumption of alcohol.

b) Business Entertainment of University Employees (includes appointed faculty, trainees, and students)

Standards:

- Normally not reimbursable, except in unusual/special circumstances.
- Overall cost per person is reasonable given the type of activity

Eligible Expenses (examples):

- employee/trainee celebration (e.g. promotion, program completion)
- group celebration tied to a number of accomplishments that are contributed to in one way or another by all participating (e.g. paper in top journal, trainee award, new grant)
- special social events (e.g. holiday lunch, retirement reception) (alcohol may be provided at moderate consumption and price point and must be identified on the receipt)

Requirements:

- **prior approval by department head: (include full explanation of business purpose, event details and estimated cost); include copy of approval with submitted claim**
- limit U of T employees/trainees to those who contribute directly to the accomplishments of the business purpose
- names of individuals or group involved & relationship to University (e.g. grad student, resident, faculty)

Examples:

- lunch with individual for exceptional work (e.g. major project completed & involvement was above normal expectations)
- Group celebrations:
 - thesis defence, farewell and paper in highend journal: pizza lunch; lunch at local pub
 - holiday celebration: dinner at modest restaurant and 1 drink per person

Meetings (with University Employees - includes appointed faculty, trainees, and students)

Standards:

- Order in or take out and usually invoiced, although out of pocket expense reimbursement are permitted
- This is not an entertainment expense:
 - Meetings are not held in restaurants
 - Very modest price point

Eligible Expenses (examples):

- Refreshments for meetings of one hour or more: e.g. coffee and cookies
- Meals for meetings that must take place over lunch (or dinner in extenuating circumstances when there is unavoidable work): e.g. sandwiches and fruit; pizza & pop

Requirements:

- Purpose of meeting & attendees. e.g. 2 hour research meeting with collaborators in Alberta 4:30 pm their time; In attendance – Tom Jones (PI), Chris Black (postdoc), Sue White and Tim Brown (grad students)

ACADEMIC RETREATS

Standards:

- includes a strong educational/academic focus and can include an activity for the purpose of team building and increasing engagement
- type of expense and amount charged are reasonable and align with the benefit gained. Includes the overall cost per person as it relates to food, activities and location (e.g. space rental, cost to get there, overnight accomodation, etc.)

Requirements:

- **prior approval by department head: include full explanation of business purpose, event details, estimated cost (quotes) and whether or not alcohol will be involved; include copy of approval with submitted claim**

- supporting documents (e.g. copies of agenda, minutes, handouts)
- limiting U of T employees/trainees to those who directly contribute to and/or benefit from the activity
- names of individuals or group involved & relationship to University (e.g. grad student, resident, faculty)

Things to Consider – Group Retreat

- Location: cost of space and rental of equipment/amenities, including cost & ease to get there
- Overall Cost Per Person: is reasonable given the type of activity
- Business Purpose: define objectives and expected outcomes; prepare an agenda with details for each session, including presenter/participants; document the achieved results (e.g. future plans/directions, action items).
- Alcohol: normally not reimburseable; would be assessed on a case by case basis, considering moderate consumption, consistent with policy. Must be included in the approval request and be identified on the receipt(s).