

Hospitality

1. Hospitality – General

Reasonable costs of meals or hospitality, when providing for a specific business purpose, are reimbursable. Such hospitality might include social, athletic, and cultural events. There must be *clear* documentation as to the business purpose of the hospitality (e.g. taking out a guest lecturer for a meal, or interviewing a potential faculty member), noting the names of the individuals, or the group, involved. With respect to the reimbursement of alcohol, Faculties or Divisions are free to enact more restrictive rules around the provision and reimbursement of alcohol.

2. Business Entertainment of Non-University Employees

Business entertainment of non-University employees should be limited to the cost of meals and beverages furnished in a hotel dining room or restaurant of an equivalent quality. If alcohol is provided, moderate consumption and price point is the standard. Entertainment of a different variety, i.e. golf, tennis, athletic events, theatre productions, etc. require the prior approval of the department head.

Any University of Toronto employee hosting a business lunch, dinner or other entertainment event should limit the number of University employees and other participants attending to only those who can be expected to contribute directly to the accomplishment of the business purpose. Any on-campus hosted event that includes the provision of alcohol must follow the University's Alcohol Policy. The Alcohol Policy can be viewed at <http://www.food-beverage.utoronto.ca/beverage-services/university-alcohol-policy>.

3. Entertainment of University Employees

Normally the cost of entertaining fellow University employees is not reimbursable, except in unusual/special circumstances. Such circumstances would include time limitation (extended work day), the nature and sensitivity of matters to be discussed, employee promotion or job performance (job well done), and employee retirement. A full explanation of the business purpose must be given on the expense report and one-up authorization should be received prior to the special circumstance. Alcohol may be provided at special social events such as holiday lunches, holiday parties, retirement parties and other social events and require prior approval of department head. Moderate consumption and price point should be the standard followed. For regular in-house meetings between University employees, no alcohol is permitted.

4. Home Entertainment of Business Guests

Upon approval of the department head, an employee may entertain business guests in ones' home if it serves a specific business purpose. If alcohol is provided the University Alcohol Policy should be reviewed as a guideline.

5. Hospitality Expense Reporting

Hospitality expenses (i.e. meals and entertainment) must be paid by the most senior university person in attendance when other University of Toronto employees are present.