

## ENTERTAINMENT AND MEAL EXPENSE POLICY

<b>POLICY No.:</b>	025
<b>APPROVAL:</b>	Management Committee
<b>DATE OF ORIGINAL POLICY:</b>	November 25, 2009
<b>LAST UPDATED:</b>	February 8, 2010
<b>SCHEDULED REVISION DATE:</b>	September 2014
<b>CONTACT:</b>	Controller / VP Finance and Administration

### 1 POLICY STATEMENT

The purpose of this policy is to define the framework within which University funds may be spent by Academic and Administrative Members on entertainment and meal expenses in the HRM and vicinity. This policy is in addition to the travel policy which provides guidance on meal expenses for travel outside of the HRM and vicinity on official University business.

### 2. DEFINITIONS

#### Business Meals:

An expense for meals where student(s), staff and faculty and/or other external parties are present for the purposes of conducting substantial and bona fide business on behalf of the University. Examples may include a Public Lecture Speaker, or Visiting Artist.

#### Entertainment expenses:

Expenses for food and/or beverages where the primary purpose of the gathering is social in nature such as extending hospitality to visiting academics, artists, researchers and other individuals or groups visiting the University on business matters.

Due to NSCAD's tax status as a non profit charitable and educational institution it is expected that all NSCAD academic and administrative staff exercise care in incurring entertainment and meal expenses.

### **3. BUSINESS MEALS**

#### Business Meals (external):

The University will allow expenses for business meals involving external parties when the primary purpose of the meeting is to discuss University business and it is necessary to provide a meal while the meeting is being held. Approval for expenses of such meetings must be obtained in advance by one of the Senior Management Team or Managing Director.

The cost of business meals must be reasonable. If in doubt about what constitutes a reasonable expense, please discuss with the Senior Management person providing the advance approval of the expense.

#### Alcoholic Beverages

Alcoholic expenditures must be reasonable and limited.

#### Working Meals (internal):

Meals with other NSCAD University employees in local restaurants are generally not reimbursable. Local meals with colleagues should be considered a personal expense unless the business being conducted is such that it cannot be done in the office. An explanation of the reasons why the meeting could not take place in the office must be provided to the Senior Management member approving the expense and permission must be obtained in advance.

#### Workshops

Beverages/refreshments for workshops are permissible. Meals may be provided when appropriate for the time and duration of the event and should be purchased within the approved departmental budget. Examples include Public Lecture series, employee workshops and Portfolio Days.

If meetings are to be held over lunch periods or for long periods of time it is advisable to inform the participants in advance whether it will be a "brown bag" lunch or if beverages will be supplied.

#### Non Reimbursable Entertainment and Meal Expenses

- Meals with other NSCAD academic and administrative staff in local restaurants
- Cost of personal celebrations such as birthdays, weddings, births, administrative professional's day or other similar occasions will not be reimbursed. Members of the University are precluded from providing gifts from University funds in recognition of any of these occasions.
- Any entertainment and meal expenses not approved in advance by a member of the senior management team.

### **4. ENTERTAINMENT AND OTHER SOCIAL EVENTS**

### Employee Recognition / Retirement

A group luncheon or modest reception may be held by a department or the University to recognize service of its employees. Departments that wish to hold an independent event for an employee departing the University after more than 10 years of service must obtain prior approval by a member of the Senior Management Team prior to making such arrangements.

#### Event Funding

Management may authorize up to \$500.00 from the departments operating budget to cover such an event.

Any amounts above and beyond this amount must be arranged by the organizing Department.

### Holiday Events

NSCAD University organizes an annual Holiday Party for all faculty and staff. This event is to encourage a sense of community and provide opportunities to foster collegiality and community.

Department Holiday Events are encouraged, although funding for these events must be organized by the department and all associated costs provided externally from the University. Individual department events for holiday parties are not expendable. Events may take place during working hours within reason.

## **5. PROCESS**

Receipts for meals must list the individuals in attendance and the purpose of the meeting in order to be eligible for reimbursement. Itemized receipts are required along with the credit card copy if purchased by credit card. Gratuities of up to 15% will also be reimbursed.

All claims must be forwarded to the business office for processing. On the attached expense report and/or purchase order the following detail must be included:

- Name, company, and business relationship of the attendees
- Description indicating the business purpose of the expenditure
- Detailed itemized receipt

If the expense cannot be properly supported with the above documentation, the academic or administrative staff person must bear the full cost of the entertainment and/or meal expense.

If an unapproved expense has been billed to a NSCAD University credit card, timely arrangements must be made so that the expense is promptly repaid to the University.

