Original Approval Date: January 8, 2013
Most Recent Approval: July 1, 2026
Editorial Amendments: n/a

Parent Policy: Financial Management and Practices Policy

Hospitality and Event Expense Procedure

Office of Administrative Responsibility:	Office of the Vice-President (University Services, Operations and Finance)
Approving Authority:	Chief Financial Officer and Associate Vice-President (Finance, Procurement and Planning)

Purpose

By way of this procedure the University has established the requirements for reporting Hospitality Expenses for University Events, reconciling such Hospitality Expenses, and setting the limits on Hospitality Expenses that may be incurred for University Events.

Definitions

The attached definitions table outlines the terms used in this procedure that are not otherwise defined herein and any specific rules of interpretation that apply.

Scope

This procedure applies to all members of the University Community participating in activities or functions governed by this procedure and its parent policy.

Procedure

1. GENERAL COMPLIANCE AND FINANCIAL REQUIREMENTS

   1.1. This procedure establishes minimum compliance requirements for incurring, paying, or reimbursing Expenses ("Expenses" collectively are "Hospitality Expenses" and "Other Expenses", those Expenses incurred for a University Event that are not "Hospitality Expenses) for University Events utilizing University-administered funds. Where funding for a particular University Event is externally restricted (e.g., by a donor or sponsor), any such restrictions that are more stringent than those set out in this procedure shall take precedence.

1.2. All University Events must be conducted in compliance with Applicable Law. For greater certainty, the service of alcohol is strictly prohibited at University Events unless authorized by the appropriate license or permit.

1.3. Expenses may be paid directly using a SupplyNet Purchase Order or corporate PCard, or paid personally and reimbursed in accordance with the *Expense Reimbursement Procedure* by submitting a claim through PeopleSoft Financials.

1.4. Payment or reimbursement of gratuities for Expenses is capped at a maximum of eighteen (18%) percent of the pre-tax bill total.

1.5. All claims for the reimbursement of Expenses or PCard reconciliations for Expenses must include:

1.5.1. an itemized receipt and proof of payment of such Expenses;

1.5.2. the date and purpose of the University Event in respect of which the Expenses were incurred;

1.5.3. the total Expenses incurred per person; and

1.5.4. a list of all attendees at the particular University Event, or a head count or approximate number of attendees if the particular event exceeds ten (10) individuals. Include first and last name, company name and position of the attendee.

1.6. All Expenses for a University Event must be reconciled by the organizing Unit's budget owner or the designated event organizer.

2. HOSPITALITY EVENTS

Alcohol-related expenses at Hospitality Events are limited to a maximum of twenty-five ($25.00) dollars per attendee, excluding all applicable taxes, and such expenses must be charged to account code 502167.

3. WORKING SESSIONS

3.1. Expenses for a Working Session should be minimized, and where incurred must be charged to account code 502168, except for the University President and University Vice-Presidents, who must charge such Expenses to account code 502170.

3.2. A Working Session must be held on University premises unless it is reasonably deemed appropriate to hold such session off of University premises.

3.3. Expenses for a standard lunch or dinner meeting between employees are not reimbursable or payable from University funds.

3.4. The service of alcohol at a Working Session is strictly prohibited.

4. INSTITUTIONAL CELEBRATION

4.1. In order to avoid conferring a taxable benefit, Expenses for an Institutional Celebration cannot exceed fifty ($50.00) dollars per attendee, exclusive of costs for transportation, overnight accommodation, facility rental, and applicable insurance.

4.2. Expenses relating to the service of alcohol at an Institutional Celebration are not reimbursable or payable from University funds. The service of alcohol at an Institutional Celebration is permitted only on a cash-bar basis or when funded entirely by an external sponsor using non-University funds.

4.3. Expenses for an Institutional Celebration must be charged to account code 502169.

5. EXAMPLES OF PERMITTED EXPENSES

Purpose & Account Code	Examples	Restrictions	Required Documentation
Hospitality Events (Account 502167)	Donor relations. Fundraising. Employee recruitment. Meetings with business, industry or public representatives. Events to host visiting speakers Graduation dinner that is free of charge or subsidized.	Cost of alcoholic beverages must not exceed $25.00 per person per event excluding any applicable taxes.	List of the names of all attendees. Purpose of event. Date of event. Cost of alcohol/person.
Working Session (Account 502168; President and Vice-Presidents only - Account 502170)	Workshops. Retreats. Committee meetings (a group of people formally delegated to perform a function). Employee meeting with a consultant or contractor who is currently engaged in work for the University.	Alcohol service or consumption is prohibited. Employees meeting over the lunch or dinner hour is not considered an Internal Working Session; any food or beverage expenses are not eligible for reimbursement.	List of names of all attendees. Purpose of event. Date of event. Total cost per person.
Institutional Celebration (Account 502169)	Retirement function; long service function; annual staff appreciation picnic; celebration of teaching and learning. Holiday party/lunch	Expenses for an Institutional Celebration cannot exceed fifty ($50.00) dollars per attendee, exclusive of costs for transportation, overnight	List of all attendees at the particular University Event, or a head count or approximate number of attendees if the particular event exceeds ten (10)

Purpose & Account Code	Examples	Restrictions	Required Documentation
	BBQ/picnic retirement reception; celebratory event held by a unit for Employee receiving professional designation or academic achievement such as peer/research award.	accommodation, facility rental, and applicable insurance. Alcohol is prohibited unless paid for directly by a sponsor using non-University Funds;; or paid for by an Employee through a cash bar.	individuals. Date of event; purpose of event; total cost per person.

Definitions Table

Any definitions listed here apply to this procedure only with no implied or intended institution-wide use. Capitalized words and phrases used in this procedure that are not otherwise defined herein shall have the same meanings ascribed to them in the Financial Management and Practices Policy.	
Administrative Portfolio	One of the University executive offices and areas of responsibility, including those led by the President, the Provost, the Vice-Presidents, the Vice-Provosts, the General Counsel, and the University Secretary.
Applicable Law	All federal, provincial, and municipal statutes, regulations, bylaws, and common law, as well as all binding policies, procedures, directives, and regulations established by the University, all as may be amended from time to time.
Board	The Governors of The University of Alberta, a corporation continued pursuant to the PSLA.
College	One of those administrative and operational divisions of the University currently known as the College of Health Sciences, the College of Natural and Applied Sciences, and the College of Social Sciences and Humanities.
Employee	For the better understanding and interpretation of this procedure, reference to an "Employee" is to an employee of the University.
External Event	A gathering where the primary purpose is to host, welcome, or entertain non-employees (e.g., donors, community members, industry or public representatives, prospective employees, and visiting speakers) as a matter of professional courtesy or to facilitate University business.

Faculty	A division of the University governed by a faculty council that is entitled, among other things, to determine the academic programs for which the faculty is established.
Hospitality Expenses	Expenses incurred for food, beverages, venue rentals, catering services, gratuities, and other logistical costs directly associated with hosting an External Event.
Institutional Celebration	A gathering organized for the primary purpose of enabling employees to celebrate a significant institutional milestone, observe an occasion, or receive formal recognition for their contributions to the University.
PSLA	The *Post-secondary Learning Act*, S.A. 2003, c. P-19.5, as amended from time to time.
Unit	A College, Faculty, or Administrative Portfolio.
University Community	Academic, excluded and support staff, academic colleagues and postdoctoral scholars as outlined and defined in the *Recruitment Policy Appendix A: Definitions and Categories of Staff*; undergraduate, graduate, continuing education students and post-graduate learners; emeriti; contractors; visitors; volunteers; and members of the Board.
University Event	Any one of an External Event, a Working Session, or Institutional Celebration.
Working Session	An operational business gathering, committee meeting, or strategic session attended primarily by employees to conduct University business.

Parent Policy Suite

- Financial Management and Practices Policy
- Cash Depositing Procedure
- Chart of Accounts Chartfield Request Procedure
- Electronic Funds Transfer Incoming Payment Procedure
- External Billing Procedure
- Financial Controls Self-Assessment Procedure
- General Ledger Journal Entry Requests Procedure
- Gift Expenditure Procedure
- Hospitality and Event Expense Procedure
- In-Year Fund Transfer Procedure
- Indirect Costs of Research Procedure
- Interest Procedure Restricted Accounts
- Loss Reporting Procedure
- Petty Cash Procedure

- Research Over Expenditure Authorized Procedure
- Research Over Expenditure Unauthorized Procedure
- University Contingency Procedure
- Waiver and Release of Liability Procedure and Informed Consent Procedure

Related Policy Documents

- Alcohol Policy
- Corporate Purchasing Card Procedure
- Expense Reimbursement Procedure
- Payment Procedure
- Supply of Goods and Services Policy
- Travel Processes and Expense Procedure
- Travel Processes and Expense Procedure Appendix A: Schedule of Allowable Travel Expenses

Related Links

- Alcohol Events
- Canada Revenue Agency

History

January 8, 2013	Approved (as the *Hospitality, Working Sessions / Committee Meetings and University Employee Functions Procedure*)
February 24, 2025	Approved.
July 1, 2026	Approved (and renamed as the *Hospitality and Event Expense Procedure*).

For questions surrounding policy document interpretation or implementation, please contact the Office of Administrative Responsibility.

Contact for questions about this procedure: procure@ualberta.ca

The official version of this document may be obtained from https://www.ualberta.ca/policies-procedures/index.html