



The University of British Columbia
Board of Governors

Policy No.:

84

Approval Date:

July 1993

Last Revision:

Responsible Executive:

Vice-President, Finance, Resources and
Operations

Title:

Entertainment

Background & Purposes:

The purpose of this policy is to facilitate entertainment in support of the University’s mission while maintaining controls for accountability.

This policy applies to entertainment expenses paid from all University administered accounts, including grants and contracts.

1. General

- 1.1. The University covers the cost of entertainment expenses incurred by members of faculty and staff in support of the University’s mission, provided the expenses are authorized, reasonable and appropriately documented.

PROCEDURE SUMMARY

Approved: July 1993

Revised: May 2012

Pursuant to Policy #1: Administration of Policies, "Procedures may be amended by the President, provided the new procedures conform to the approved policy. Such amendments are reported at the next meeting of the Board of Governors." Note: the most recent procedures may be reviewed at <http://universitycounsel.ubc.ca/policies/index/>.

1. General

- 1.1. As employees of a public institution which aims to use its resources as effectively as possible, members of faculty and staff exercise care in incurring entertainment expenses.
- 1.2. The restrictions in these procedures have university-wide application; however, individual faculties and departments may have their own procedures which are more restrictive.
- 1.3. Entertainment supported by research grants or contracts must comply with University regulations and policies unless specifically indicated otherwise by the granting agency.
- 1.4. See also Policies on [Conflict of Interest and Conflict of Commitment \(#97\)](#) and [Gifts \(#115\)](#).

2. Approval And Signing Authority

- 2.1. Members of faculty and staff must have advance authority, either as an expectation of the position held or from an administrative head of unit, to incur entertainment expenses on behalf of the University. Except where indicated otherwise, entertainment expenses are approved for reimbursement by one administrative level higher than the person claiming reimbursement.
- 2.2. Approval from one administrative level higher is required for:
 - 2.2.1. reimbursements to faculty and staff
 - 2.2.2. payments to a third party
 - 2.2.3. gifts of significant value
- 2.3. The member of faculty or staff and the individual who approves payment are responsible for ensuring that claims for expenses are in accordance with these procedures and are for University purposes only. Original signatures are required.

3. Types of Entertainment

- 3.1. Entertainment expenses incurred for University business may include food, beverages, and social or recreational activities. Normally, acceptable purposes for entertaining involve a University guest, visitor or benefactor. Entertainment expenses incurred for political party activities, events or other partisan purposes are expressly prohibited.
- 3.2. The entertainment is at reasonable cost, involving people at a number appropriate to the significance of the event. The determination of what constitutes reimbursable expenses for entertainment is the responsibility of the administrative head of unit. If gifts form part of the event, they will normally be tokens of

appreciation of modest value offered at the discretion of the person authorized to entertain. If gifts of significant value are contemplated, approval from one administrative level higher is required.

4. **Expense Claims**

- 4.1. Claims are accompanied by original receipts and are substantiated by sufficient detail to identify the person or persons entertained, including names, university or organization affiliation and the purpose for the entertainment. Please note that some research grants do not permit charges for entertainment. Gratuities are allowable expenses.