

UBC FACULTY OF ARTS POLICY ON ENTERTAINMENT EXPENSES

[January 1, 2012; revised Feb 15, 2012; with further revisions, effective: March 1, 2016]

Units in the Faculty of Arts are reminded of their responsibility to abide by UBC Policies, which pertain to various aspects of entertainment-related expenditures, as well as the BC Liquor Control and Licensing Act in situations where liquor is served.

The purpose of UBC Policy #84 is to facilitate entertainment in support of the University's mission while maintaining controls for accountability. Per Policy #84, acceptable purposes for incurring entertainment expenses for University business **will normally involve a University guest, visitor, or benefactor**. Entertainment expenses incurred for University business may include food, beverages, and social or recreational activities. In addition, "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."

The purposes of Policy #13 are to establish a process for the provision and consumption of alcohol at University facilities and at off-campus University events, and promote the health and safety of faculty, staff, students, and visitors who attend University events where alcohol is served. Please be reminded also that alcohol cannot be used as an inducement to attend an event and no indication may be made about the availability of alcohol when promoting the event. For example, terms such as "Beer Garden," "Wine and Cheese," etc., are prohibited (per section 9.8.3 of the Special Occasion License Policy Manual).

The table below sets out meal expenditure limits in the case of tenure-stream faculty recruitment and other meal events where external participants are included. Situations that involve only internal UBC members should be infrequent and the expenditures should be modest, utilizing the UBC per diem rates as a guide. "**Special events**" are permissible (even if they involve only internal UBC members) but they must be defined as truly one-off events within the academic year (e.g., retirement dinner, holiday gathering); in such cases, the "recruitment" meal limits may apply, depending on the format of the event. When in doubt, seek pre-approval. *In addition, as you plan your event, please refer to the **General Guidance Notes** on page 3.*

Entertainment expenditure limits (note: exceptions to the following require prior approval from the Dean or designate)

- Entertainment expenditures must be pre-authorized by the relevant administrative head of unit. [Please document the authorization and include a copy of the pre-authorization documentation with the reimbursement claim.]
- The entertainment must be "at reasonable cost, involving people at a number appropriate to the significance of the event."
- It is advisable that any alcohol purchased with a meal should be billed separately to allow participating UBC members in attendance to cover his/her own costs independently of the balance of entertainment expenses.
- It is worth reiterating that Tri-Council agencies (NSERC, SSHRC, and CIHR) do **NOT** consider alcohol as an eligible expense.
- UBC's per diem rates can be used as a general guideline for non-travel related entertainment expenditures. **UBC Policy # 83 Travel and Related Expenses** and the accompanying Directive sets out a \$60 per diem rate to cover meal expenses when travelling on University business (see table below).
- Breakfast expenses** for job candidates and when necessary and approved, visitors and other departmental guests. Breakfast meal expenses may be authorized to an average of \$20 per person, inclusive of tax and gratuity. Alcohol costs will not be covered.
- Luncheon expenses** for job candidates and when necessary and approved, visitors and other departmental guests. Luncheon meal expenses may be authorized to an average of \$35 per person, inclusive of tax and gratuity. Alcohol costs will not be covered.
- Dinner expenses** for job candidates and when necessary and approved, visitors and other departmental guests. Dinner meal expenses may be authorized to an average of \$75* per person, inclusive of tax, gratuity, and alcohol (if appropriate). If alcohol costs are incurred, the total should amount to less than 35% of total bill. *note: \$60pp subtotal may amount to approx. \$75pp after taxes & gratuity.
- Alcohol costs incurred at events other than dinner events involving external participants will not be reimbursed (with exception of pre-approved reception-type events).
- The Dean's Office will continue to reimburse units for a portion* of entertainment expenses related directly to tenure-stream faculty recruitment in cases where units are authorized to search. *note: Departments can claim up to \$350 per candidate, for up to 3 candidates per position search.

Revised limits are applicable to expenses incurred (i.e., receipts dated) March 1, 2016 or later. All amounts are inclusive of taxes and gratuity.	Meals involving job candidates or other externals (e.g., University guest, benefactor) and "special events" Revised limits (eff. March 1, 2016)	Catering for internal business functions (e.g., workshops, lunch meetings, retreats) use UBC's per diem rates
Breakfast	\$20	\$14
Lunch	\$35	\$16
Dinner	\$75	\$30
Alcohol costs (claim allowed if with dinner)	not greater than 35 % of total bill	not permitted

Administrative heads of units in the Faculty of Arts are expected to enforce this Faculty of Arts Policy on Entertainment Expenses when authorizing entertainment expenditures and reviewing reimbursement claims. All claims for reimbursement of entertainment expenditures must be well documented.

As required by UBC Policy 84, all expense claims must be approved by one administrative level higher (2.1) and must be "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..." (4.1).

For example: if UBC members plus a University Guest met for dinner at a restaurant, please be sure to note the name of the Guest and the names of the UBC members (specify whether faculty, staff, or student, as it may not always be evident to the person(s) reviewing the reimbursement claim).

Please submit receipts that include itemized charges; credit card slips alone are *not* sufficient.

For information on per diem rates, see Policy #83 Travel and Related Expenses (rev. June 2005) <http://universitycounsel.ubc.ca/files/2013/04/policy83.pdf> and Policy 83 Directive (issued Apr 1, 2013) http://universitycounsel.ubc.ca/files/2013/04/policy83_Directive.pdf.

Policy Excerpts¹

UBC Policy # 84 Entertainment (rev. May 2012) <http://universitycounsel.ubc.ca/files/2012/06/policy84.pdf>

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**..."

From the Procedures section of Policy 84:

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."

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..."

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..."

4.1 "Please note that some research grants do not permit charges for entertainment. Gratuities are allowable expenses."

UBC Policy #13 Serving and Consumption of Alcohol at University Facilities and Events (Policy rev. June 2014; procedures revised Aug 2015) <http://www.universitycounsel.ubc.ca/files/2015/08/policy13.pdf>

1.1 "This Policy applies to individuals who organize events where alcohol will be served (each an "Event Organizer") at any of the following locations (each a "Venue") and to faculty, staff, students, and visitors who consume alcohol at a Venue (each an "Attendee"): Licensed Facility... UBC Residence... UBC Facility... Non-UBC Facility..."

2.1 "The University is committed to promoting the well-being of the individuals within the University community and the maintenance of healthy lifestyles. The University does not condone any social event that has as its purpose the over-consumption of alcohol. Events and social functions that do not involve alcohol are encouraged."

2.2 "The Event Organizer of an event at any Venue where alcohol will be served (a "With Alcohol Event") must ensure the With Alcohol Event is inclusive and supportive of those members of the University population who choose not to or cannot drink alcohol."

2.3 "Event Organizers must familiarize themselves with all legal requirements, University policies, procedures, and regulations relevant to hosting a With Alcohol Event. Contravention of any of the foregoing may result in disciplinary and/or legal action."

5.5 "Where an Event Organizer obtains a special occasion license, that person must be personally named as the licensee and will be legally and financially responsible for compliance with the terms of the special occasion license, all applicable legislation, and any conditions or requirements established by the University. [...] Where an Event Organizer is a UBC employee and a department or unit head (at least one administrative level higher than the employee) is satisfied the employee acted in a responsible manner with respect to the event, the department or unit head, in his or her absolute discretion, may elect to pay the fine on behalf of the Event Organizer from the department's or unit's resources."

Special Occasion License <http://students.ubc.ca/campus/discover/book/sol>

A liquor license is required in order to serve alcohol at any event at the University of British Columbia. Some locations on campus have permanent licenses (e.g., the Pit Pub, University Centre). In order to serve alcohol at any other location, you must obtain a temporary liquor license, called a Special Occasion License (SOL), or hire a caterer who is licensed to serve alcohol. The event organizer, servers, and security personnel are prohibited from consuming alcohol at the event. For full details, visit the webpage noted above.

UBC Scheduling Services handles applications for requests for University Permission to hold a function where alcohol will be served. Plan ahead. You should submit your Request Form to the appropriate signing authority at least 30 days before the date of the event. The Student Services website provides information about applying for a Special Occasion License.

Please visit these webpages for important information when planning your event:

<http://students.ubc.ca/campus/discover/book/sol/special-occasion-license-checklist>

<http://students.ubc.ca/campus/discover/book/sol/event>

¹ <http://universitycounsel.ubc.ca/policies/index/>

Reminder

Alcohol may **not** be an inducement to attend the event and no indication may be made about the availability of alcohol when promoting the event. For example, terms such as "Beer Garden," "Wine and Cheese," etc., are prohibited. (See the BC Liquor Control and Licensing Branch – Special Occasion License Policy Manual² - section 9.8.3 - for more detail on Advertising your event.)

General Guidance Notes

- **What is a “special event”?** Adhere to a definition of special events as truly one-off events (e.g., retirements; holiday gathering).
- **For other catered events** (e.g., meeting, workshops, retreats), use of the University-set Per Diem rates as a guide.
- **Plan an event that is appropriate in scale to the purpose / significance of the event.**
- **Control expenditures and reduce food wastage.** *note: Policy 84 “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.”*
- **Know your audience.** Will they eat a little or a lot? Will they want coffee or not? Savoury or sweet? In most cases, anticipate a certain amount of attrition in guest count; order less than you think you need.
 - *decide if you want to have “cake” (or other dessert fare)...usually this means making coffee and tea available too, but order way fewer cups of coffee / tea than your estimated guest count (not everybody will actually want it)*
 - *the usual mix of some cold hors d’oeuvres (priced per dozen) and some grazing platters should be fine for a stand-up reception (stretch your budget by ordering platters; even so, watch the quantity)*
 - *if you feel you’re going to need a fair chunk of time for speeches, realize that much of the food may remain uneaten if many of your guests need to leave as soon as the speeches are over*
 - *adjust your catering quantities depending on how much non-speech/presentation time your program will allow*
 - *RSVP tracking to better estimate attendance.*
- **Always think twice before deciding to offer alcohol at your event.** (Is it really necessary / appropriate?) *note: Policy 13 (2.1) “Events and social functions that do not involve alcohol are encouraged.”*
- **Steer away from “open bar” arrangements;** choose no bar or cash bar. You can consider offering a free (alcoholic) beverage ticket per guest for wine or beer. In most cases (short receptions) a single beverage ticket should suffice.

Be sure to offer non-alcoholic beverages. *note: Policy 13 (2.2) “The Event Organizer of an event at any Venue where alcohol will be served (a “With Alcohol Event”) must ensure the With Alcohol Event is inclusive and supportive of those members of the University population who choose not to or cannot drink alcohol.”*
- **Pre-dinner or non-dinner drinks ineligible.** Alcohol costs incurred at events other than dinner events involving external participants will not be reimbursed (with exception of pre-approved reception-type events).
- **Student events.** Advise caution when organizing events for students (don’t make free alcohol a focus).
- **Taking students out for drinks is not always a great idea, for several reasons.** If the situation occurs, alcohol should not be charged to university accounts.
- **Watch dollar limits for meal events.** A meal event host should be prepared to cover overages out-of-pocket. For example: If dinner for 4 (guest + 3 faculty) averages out to \$90/person, then it has exceeded the \$75/person limit for dinner. The overage cannot be reimbursed from a research account or other department account because these are all still considered sources of “university funds.”

² <http://www.pssg.gov.bc.ca/lclb/docs-forms/lclb208-policy-specialoccasion.pdf> (SOL Policy Manual, Nov 2014). For policy changes since Dec 2014, visit: <http://www.pssg.gov.bc.ca/lclb/resources/index.htm>