

Excerpt of Business Expense Policy (FM8): Section 4

4. Entertainment and Hospitality Functions

4.1 Expenses may be incurred in respect of entertainment and hospitality functions, the primary purpose of which is to host non-UBC persons as a matter of courtesy and as part of furthering UBC activities, provided that they are reasonable and appropriate in the circumstances.

4.2 Expenses may be incurred in respect of departmental events such as holiday receptions and periodic team-building events, provided that they are reasonable and appropriate.

4.3 Expenses may be incurred for meals or refreshments for meetings, the primary purpose of which is work-related, provided that they are reasonable and appropriate.

Excerpt of Business Expense Rules (Page 13)

Hospitality and Entertainment (H&E) Rules

1. A detailed receipt documenting the business purpose, names of attendees, and associated organizations must always be provided as support for reimbursement of H&E expenses.
2. Expenses incurred in respect of personal life events that are of a recurring nature are not eligible for reimbursement from UBC funds (i.e. birthdays, anniversaries, etc.). The celebration of these personal life events is not intended to be discouraged as faculty and staff can voluntarily hold events to honour one another.

Guidelines:

The frequency of food and refreshments offered at work meetings between employees during UBC business hours should be reasonable. Discretion should be exercised regarding the amount and type and restrictions associated with funds used. For example, it may be reasonable to have refreshments at meetings that last two or more hours or over a lunch period.

3. If a group meal expense is submitted when dining with external guests, an itemized receipt must be submitted as support for the expense, indicating the purpose and attendee names.
4. A reasonable amount of alcohol when conducting UBC business is permissible except during work meetings held by UBC employees and except as otherwise provided in these Rules.
5. Third Party Requirements may have more restrictive rules regarding reimbursement of H&E expenses, including alcohol costs, and such more restrictive Third Party Requirements will govern.
6. Subject to the restrictions set out in other Rules, the following table sets out the permissible amounts for reimbursement of H&E expenses:

Event	Permitted Amounts
Day Event (up to 6pm)	\$50.00 maximum per person with alcohol not to exceed one glass per person
Evening Event	\$95.00 maximum per person with alcohol not to exceed two glasses per person* <i>*Note that for Internal Employee Events, the limit for both day and evening events is one glass of alcohol per person.</i>
Note: The above rates are all inclusive of food, alcohol, taxes, and gratuities, but not venue rental costs. As a guide, one bottle of wine would be equivalent to four glasses of wine.	

7. The following table sets out three categories of H&E expenses and sets out examples in each category:

Category of H&E Expense	Examples
Internal Employee Events	Team building; holiday party; retirement; work milestone; retreats;
External Business Development Events (Business development, recruitment)	Recruitment of Faculty/staff or senior leadership; meals with donors; visiting Scholars; recruitment candidates;
External Academic Events	Visiting lecturers; scholars; reviewers;

8. Costs of social gatherings of two or more UBC employees that do not fall under the definition of H&E expenses are not reimbursable using UBC funds.
9. If a UBC employee hosts an event to conduct UBC business and if alcohol is served at such event, taxi chits or taxi cost or ride hailing reimbursements must be made available to guests attending the event. In addition, individuals hosting UBC events where alcohol is served must review and comply with the [Alcohol Policy \(SC9\)](#) and any other applicable rules, including applicable government regulations and contractual obligations.