



## **Travel Effective April 1, 2011**

Issued April 1, 2011 by Purchasing Resources

### **Alcoholic Beverages**

Alcoholic beverages are considered acceptable hospitality expenditures where:

- a) Consumption is nominal or moderate; and
- b) Permitted under the terms of the funding source.

Faculty and staff are required to exercise sound judgement in this regard.

### **Consultants/Contractors**

In NO circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors or in any contract between McMaster University and a consultant or contractor.

### **Hospitality**

**Hospitality** is the provision of food, beverage, accommodation, transportation and other amenities to people who are NOT engaged to work for:

- McMaster University, or
- Any Ontario government ministries or agencies covered by the OPS Travel, Meal and Hospitality Expenses Directive.

### **Internal Meetings/Staff Events**

In-house staff meetings and events involving McMaster University employees are NOT considered "hospitality" for the purposes of the BPS (Broader Public Sector) Expenses Directive. For example, providing coffee or other refreshments at departmental education sessions, holiday lunches, retirement gatherings will be reimbursed if supported by original receipts and a fully documented explanation. The documentation must include the purpose of the meeting or event, the name(s) of individual(s) in attendance, and an itemized receipt showing a breakdown of food, alcohol and taxes. Decisions to host these events should be made with due consideration for the prudent and responsible use of public funds, and for government direction on accountability and transparency.

### **Hospitality while Travelling**

Under certain circumstances it may be necessary to incur meal costs associated with hospitality or business entertainment while travelling (for example, the cost of a meal for a business or research colleague). Such reimbursements will be based on reasonable, actual costs and will be reimbursed when supported by original receipts and a fully documented explanation. The information provided must include the purpose of the meal or business entertainment, the name(s) of the individual(s) in attendance, and a detailed itemized receipt showing the breakdown of food, alcohol and taxes. Refer to the Policy on the Reimbursement of Business Entertainment Expenses.

## **Questions:**

Please feel free to contact Cynthia Shanahan, Director, Purchasing Resources x 24633 or shanahc@mcmaster.ca