



香港浸會大學  
HONG KONG BAPTIST UNIVERSITY

**Policy on hospitality and  
mobile phone expenditure**

## Document control

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<b>Approved by</b>	<hr/> Ms. Christine Chow Vice-President (Administration) and Secretary

## Record of changes

Modifications and/or revisions to the policy are recorded in the table below.

Revision date	Version number	Description and location of change(s)	Updated by
January 2023	1.0	Initial issue	Finance Office (Accounting & Budgeting Session)

## Distribution record

The latest version of the approved policy will be uploaded to the Finance Office Homepage > Staff Intranet > Financial Policies > Financial Guidelines > **Policy on hospitality and mobile phone expenditure**

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## Introduction

1. It is the policy of Hong Kong Baptist University (“the University”) that expenditure on hospitality and mobile phone may be incurred for business purposes and to the extent that such expenses are necessary, appropriate to the occasion, reasonable in amount and serve a purpose consistent with the mission and fiduciary responsibilities of the University. Staff of the University must be prudent, mindful and responsible when using the University’s funds for hospitality and mobile expenditure. This policy is designed to ensure that:
  - (a) it is consistent and transparent in relation to expenditure on hospitality and mobile phone.
  - (b) expenditure on hospitality and mobile phone is incurred in a manner which is appropriate and cost effective.
  - (c) expenditure on hospitality and mobile phone serves a clear purpose in relation to the business of the University.
  - (d) expenditure on hospitality and mobile phone is properly authorised.

## Expenditure on hospitality

2. As the University is an organisation supported by public funding, staff responsible for making decisions concerning hospitality expenditure should exercise prudent judgment and refer to this policy for guidance on appropriate expenditures. Examples of allowable hospitality expenditures include:
  - (a) meals or refreshments served during meetings with external guests, including visitors, alumni, students and prospective employees;
  - (b) refreshments served during meetings of the Council, the sub-committees, boards or task forces under the Council, Court, Senate, Senior Executive Committee and faculty/school boards;
  - (c) retreats, team building events and/or festive celebrations of departments;
  - (d) meal costs for staff who work overtime normally beyond 8 p.m. or 2 p.m. on non-business days (please refer to note f of par.4); or
  - (e) official receptions and functions of the University.
3. Hospitality expenditures that are **unallowable and non-reimbursable**, regardless of funding sources, include:
  - (a) social events deemed to be personal in nature, i.e. do not have a University purpose;
  - (b) non-business related or personal expenses;
  - (c) meals or refreshments included in other reimbursable item, e.g. subsistence allowance during business travel;
  - (d) meals or refreshments among staff only with the exceptions of 2 (b) and (c);
  - (e) meals or refreshments to welcome new staff or farewell leaving/retiring staff;
  - (f) gifts, meals or refreshments for staff to celebrate birthday/wedding/new born baby/anniversary; or
  - (g) staff working meals or refreshments.

4. The limits and sources of funding for hospitality expenses are as follows:

	<b>Hospitality limit</b> (notes a and b)	<b>Source of funding</b> (note c)	<b>Remarks</b>
<b>1. Allowable meals</b>			
<b>(other than with students)</b> - <b>Lunch</b> - <b>Dinner</b>  - <b>With students</b>	\$450/head \$600/head (note d) \$100/head	Any funds	
<b>2. Retreats, team building events and/or festive celebrations of departments</b>	\$650/head <u>per year</u> (note e)	Non-recurrent funds	
<b>3. Overtime meal</b>	\$100/meal (note f)	Non-recurrent funds	
<b>4. Souvenirs and gifts</b>			
<b>(a) For staff/students</b>	\$1,000/head	Any funds	- Long service /retiring staff - Decease of staff or their immediate family members / decease of students - Extended sickness of staff or students
<b>(b) For guests</b>	\$1,000/head	Any funds	For recognition of guests for their support

Notes:

- If this policy is in conflict with the funding guidelines of funding bodies, more stringent guidelines shall prevail.
- Approval from Vice-President (Administration) & Secretary or Director of Finance (or their delegates) is required if the limit/cap is exceeded. If feasible under the circumstances, prior approval for excess over limit/cap should be sought.
- Once the recurrent fund budget for hospitality expenses has been fully utilised, the hospitality expenses will then be supported by non-recurrent funds.
- The actual spending per head is calculated on an event basis rather than on the basis of subgroups attending the event. For example, if there is a group of working staff, whose cost of meal is different from that of another group of guests/participants, the actual spending per head is calculated based on the total expense of the event divided by the total number of people, i.e. the working staff and guests/participants, attending such event.
- The annual total amount for this type of expenditures will be capped at \$650/head x number of staff of the department/office as at the previous financial year end date. All costs incurred arising from the retreats, team building events or festive celebrations should be included for monitoring and control.
- Overtime meals may be granted with the approval from head of department/office. As it is self-consumed expense, one level up approval is required.

## **Expenditure on mobile phone and/or service plans**

5. Mobile phone and/or service plans may be purchased to meet the needs for regular uses of a department/office on functional grounds or the functional need of the head of department/office. As it is self-consumed expenditure, one level up approval is needed.
6. With sound justifications, the head of department/office may approve the purchase of mobile phone and/or service plans for a section/unit head within an office/department, or a group of specific staff members (e.g. technician work on-site, carpool driver, hostel staff for liaison with students, etc.). Purchase of mobile phone and/or service plans should be made by the Procurement and Support Services Section of the Finance Office.
7. There are many all-in-inclusive service plans (voice + data) for mobile phones and the fees of the plans depend on users' usage requirements. Due to the complexity and the ever increasing number of charging schemes coupled with different service needs from user departments, it would be impracticable to set an across-the-board limit on mobile phone service plans. Consequently, budget controllers should satisfy themselves that the service plans subscribed are the most economical and cost-effective one that meets their requirements and the additional roaming charges (if any) are reasonable, before approving any the requests for the purchase of mobile phone and/or service plans.
8. Mobile phones should be only replaced when it is broken, damaged, degenerated or too aged to meet the needs of the users. They should not be replaced on a regular basis, e.g. upon end of a service plan in two years.

## **Handling of exceptions**

9. Approval of exceptions to this policy must be obtained from the Vice-President (Administration) & Secretary or Director of Finance (or their delegates). The request for reimbursement of such expenses must include a written justification as to why non-compliance with the policy was unavoidable and necessary to achieve the business purpose. The fact that actual costs exceed the set limits is not in itself adequate justification for a higher reimbursement

## **Previous policy superseded**

10. This policy shall supersede or replace all previous policies, practices, provisions and understanding, if any, concerning the subject matter.