

**ST. CLAIR CATHOLIC DISTRICT SCHOOL BOARD
POLICIES AND PROCEDURES
SECTION B: ADMINISTRATION**

HOSPITALITY EXPENDITURES	PROCEDURE
EFFECTIVE: 2007 03 27 / 2015 03 24	

APPLICABLE REFERENCES:

- Policy – Hospitality Expenditures
- Management Board of Cabinet – Broader Public Sector Expenses Directive, April 2011
- Management Board of Cabinet – Travel, Meal and Hospitality Expenses Directive, November 2014
- Procedures – Travel and Expense Reimbursement

ADMINISTRATIVE PROCEDURES:

This administrative procedure establishes criteria and procedures for the reimbursement of expenses incurred by all Board employees while offering hospitality on behalf of the Board. Where specified, prior approval of a supervisor or the Board is required before the expense is incurred if it is to be eligible for reimbursement. The Board assumes no obligation to reimburse expenses that are not in compliance with this procedure.

1.0 Responsibility

- 1.1. The Treasurer of the Board will be responsible for the implementation of this policy and procedures and ensuring compliance.
- 1.2. The Director of Education will be responsible for approving hospitality expense claims, with the exception of “Gifts of Appreciation”.
- 1.3. School Principals and Department Managers will ensure that all expense claims for “Gift of Appreciation” are properly supported and in compliance with these guidelines prior to authorizing for payment.
- 1.4. The Financial Services department will ensure approved expense claims are processed in a timely manner.

2.0 Expectations

- 2.1 Hospitality expenses must be considered reasonable and appropriate in order to be eligible for reimbursement. In other words, the expenses must be consistent with common values and accepted practices and will not be perceived as excessive.
- 2.2 The reimbursement process must be transparent and accountable with the necessary controls and approvals in place.

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- 2.3 Hospitality may only be extended by the Director of Education or a Supervisory Officer, with the exception of “Gifts of Appreciation”.
- 2.4 Expenses that do not fit the definition of hospitality will not be reimbursed. Functions involving only people who work for the Board are not considered hospitality functions and cannot be reimbursed.
- 2.5 Business meetings and Board-wide staff recognition ceremonies (i.e. retirement, service, meritorious awards, etc) are not defined as hospitality and are excluded from this procedure.
- 2.6 Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate Board business or is considered desirable as a matter of courtesy.
- 2.7 Hospitality may be extended on behalf of the Board when:
- Honouring distinguished people for exceptional public service in Ontario;
 - Engaging in discussion of official public matters with representatives of business or industry, public interest groups, or labour groups;
 - Providing individuals from provincial (excluding Broader Public Sector organizations), national, international or charitable organizations with an understanding and appreciation of the workings of the Board;
 - School openings and closings;
 - Milestone anniversaries for schools (i.e. 50 year anniversary);
 - Recognition for volunteer / community support; and
 - Other hospitality functions as approved by the Director of Education provided they conform to these procedures.
- 2.8 In no circumstances are hospitality expenses considered allowable expenses for consultants and contractors.
- 2.9 Individuals should seek approval from the Treasurer of the Board prior to accepting hospitality from vendors to the Board (current or prospective) to avoid either real or perceived conflicts of interest.

3.0 Planning the Event (Alcohol, Meals and Facility Selection)

- 3.1 Part of the normal Board hospitality may include the moderate consumption of alcoholic beverages with a meal or during a reception.
- 3.2 Reimbursement for the reasonable cost of alcohol is permitted for hospitality events.
- 3.3 Alcohol should be provided in a reasonable manner (i.e. food must always be served when alcohol is available).
- 3.4 All laws involving the serving of alcohol must be followed at any hospitality event.
- 3.5 Alcoholic beverages should not include premium brands and vintage wines.
- 3.6 Preference should be given to wine, beer and spirits produced in Ontario.

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- 3.7 Meals provided at hospitality events are subject to the minimum meal rates per person outlined in the Board's Travel and Expense Reimbursement Procedures. Exceptions must be approved by the Director of Education.
- 3.8 When planning an event a government facility should be chosen where available and appropriate. Where a government facility is not available and another is chosen the Director of Education must provide prior approval.
- 3.9 The number of Board employees should be kept to a minimum and include only those who have a direct involvement in the business purpose of the event.
- 3.10 Events may only include the partner of a Board employee when required by protocol.

4.0 Gifts of Appreciation

- 4.1 Token gifts of appreciation, valued at up to \$30, may be offered in exchange for gifts of service or expertise to persons who are not engaged in work for the Board. Gifts must be approved by the individual's supervisor.
- 4.2 Gifts valued over \$30 must have prior approval by the Director of Education or a Supervisory Officer
- 4.3 Alcohol may not be given as a gift (i.e. bottles of wine or other spirits, gift certificates for LCBO, Beer Store or wine stores, etc.).

5.0 Reimbursement Procedures:

- 5.1 Only original reimbursement forms will be accepted (no faxes or photocopies).
- 5.2 Reimbursement forms are available electronically on the Board web-site. The form used is called "Expense Report".
- 5.3 When submitting a statement of expense the following must be recorded:
 - the date(s);
 - the circumstances, including any requiring prior approval;
 - the form of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
 - the costs supported by receipts;
 - name and location of the event;
 - the number of attendees;
 - names of individuals entertained, their titles, and employers;
 - Ontario government attendees listed by name;
 - records of necessary prior approvals; and
 - the specific budget code to which it is to be charged.
- 5.4 If the expense is to be charged to a specific project and the staff member is unaware of that code, the staff member shall identify the project and Financial Services will apply the code.
- 5.5 The claimant must sign the form and attach all original receipts showing the detail of the expense. Photocopies of receipts or credit/debit card slips are not acceptable as they do not show sufficient detail to authorize payment or meet audit requirements. Individuals are asked to send in the expense form with the original signatures.

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- 5.6 All hospitality expense claims will be reviewed and signed by the Director of Education, or designate, (except in the case of “gifts of appreciation” which may be approved by the appropriate supervisor) prior to their submission to the Financial Services department. Expense forms for the Director of Education will be reviewed and signed by the Chair of the Board.

6.0 Additional Information

- 6.1 The St. Clair Catholic District School Board is committed to the principles of equity and inclusive education, consistent with our Catholic teachings, which value and promote human rights and social justice in all Board policies, programs, guidelines, operations and practices.

DEFINITIONS

Consultant – A consultant provides expertise or strategic advice that is presented for consideration and decision-making by an entity or a person that is under an agreement and not employed by the Board.

Hospitality – The provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for Broader Public Sector organizations, including the Board, (i.e. those covered by the Broader Public Sector Expenses Directive) or any of the Ontario government ministries, agencies and public entities covered by the Travel, Meal and Hospitality Expenses Directive.