



Peterborough Victoria
Northumberland and Clarington
Catholic District School Board

ADMINISTRATIVE PROCEDURES	
<i>Administrative Procedure Section</i> FINANCE	<i>Policy Number</i> 205
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ADMINISTRATIVE PROCEDURE TITLE

Expenditure Guidelines:
Hospitality/Honorariums/Recognition/Meeting Costs

1.0 ADMINISTRATIVE PROCEDURE

1.1 Hospitality

Criteria and procedures related to expenses incurred while proffering hospitality are outlined below.

- (a) Hospitality is the provision of food, beverages, accommodation, transportation, or other amenities at Board expense.
- (b) Hospitality at Board expense may only be extended by a superintendent or the Director.
- (c) Hospitality is only provided to individuals not employed by the Board. Engaging representatives of other boards, the broader public sector, or unions in discussions on official business matters is not considered hospitality but rather is considered an appropriate business purpose meeting.
- (d) 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.
- (e) Hospitality may be extended on behalf of the Board when sponsoring or attending formal conferences related to the goals of the Board.
- (f) Part of normal Board hospitality may include the moderate consumption of alcoholic beverages with a meal or during a reception.

- (g) Reimbursement for the reasonable cost of alcohol is permitted for hospitality events.
- (h) When submitting a statement of expense for hospitality, the following information must be recorded:
 - (i) the circumstances, including any requiring prior approval,
 - (ii) the form of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.),
 - (iii) the costs supported by receipts (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.),
 - (iv) name and location of the event,
 - (v) the number of attendees,
 - (vi) names of individuals entertained, their titles and employers, and
 - (vii) records of necessary prior approvals.

1.2 Gifts of Appreciation/Honorariums

- (a) Honorariums or token gifts of appreciation, valued at up to \$50, may be extended to persons who are not attached to the Board in exchange for pro bono services. Gifts must be approved by the individual's supervisor. Gift values above \$50 must be approved by a superintendent or the Director.
- (b) When submitting a statement of expense for gifts of appreciation the following information must be recorded:
 - (i) the circumstances, including any requiring prior approval,
 - (ii) the form of gift (i.e. The form of the gift may include gift certificates or gift cards.),
 - (iii) the costs supported by receipts (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.),
 - (iv) names of individuals receiving the gift, and
 - (v) records of necessary prior approvals.

1.3 Meeting Costs

- (a) Guidelines for staff meetings, professional development, and training sessions are as follows:
- (i) Catering for meals (lunch and nutrition breaks) is to be provided in an economical manner where an event is taking place (meeting, training session, workshop, etc.). The guideline for all meal costs for an event should be no more than \$20 per person including taxes, tip, and delivery. For events where lunch is not provided and staff are expected to cover their lunch, Policy 208, Appendix A - Meal Expenses Within the Jurisdiction of the Board, should be followed.
 - (ii) For meetings that are less than half day in nature, catering costs should not exceed \$5.00 per person. The organizer of the meeting is responsible to pay for costs from his or her assigned budget, if he or she chooses to provide food.
 - (iii) It is not considered acceptable to take staff to a restaurant for a meal for staff meetings, professional development events, or celebrations. If an exception is necessary, prior permission from the Superintendent of Business and Finance is required.
 - (iv) Board sponsored events and/or celebrations (i.e. recognition evenings, inaugural board meeting, etc.) may involve catering a dinner meal. The guideline for meal costs for an evening event that includes a dinner should be no more than \$30 per person including taxes, tip, and delivery.
 - (v) Where staff are required to attend an evening meeting and it is not feasible to undertake a return trip to their residence prior to the meeting, dinner costs are an acceptable expense and would follow the dinner meal reimbursement guidelines and procedures as set out in Policy 208, Reimbursement for Expenses Incurred on Board Business.

1.4 Other

- (a) Staff funds (i.e. social committees) and collections of personal funds should be used to pay for the following types of expenditures. (Board and school generated funds should not be used.):
- (i) gifts (including but not limited to flowers, food, and gift cards) to recognize service or for secretary's day, Christmas, or life events such as birthdays, births, illness, deaths, retirements, and marriage,
 - (ii) Christmas parties, year-end celebrations, school start-up celebrations, or other festive occasions, (The exception being if specific funds are approved and provided through central funds for school openings, school anniversary celebrations, and the annual Board retirement dinner.)
 - (iii) Annual Board retirement celebration. Members of the Board are invited to attend and those attending are provided with complimentary tickets. It is expected that the Director of Education and supervisory officers attend the retirement celebration, with the cost of the ticket charged to the Director's office. It is expected that each principal, or his or her delegate, will attend the Board retirement dinner and the cost of the ticket will be charged to the appropriate school budget. Where a manager has a staff member retiring, it is expected that he or she attend the retirement celebration and the cost of the ticket will be charged to the appropriate department budget.

1.5 Record Keeping

- (a) Requests for payment will be accompanied by original receipts to support payment. If original itemized receipts are not available, a written explanation must be submitted to provide the approver with adequate information for decision-making.
- (b) Timely submission of expenses is an important accountability factor and impacts future spending decisions and budget review. Expenses must be submitted for payment on a timely basis, and preferably within one month of occurrence.

2.0 TERMS AND DEFINITIONS

3.0 REFERENCES/RELATED DOCUMENTS

Broader Public Sector Expenses Directive

4.0 RELATED ADMINISTRATIVE PROCEDURES

5.0 RELATED FORMS

6.0 ADMINISTRATIVE PROCEDURE REVIEW DATE

March 2017

7.0 APPROVED BY BOARD

March 27, 2012

8.0 EFFECTIVE DATE

October 15, 2012

9.0 REVIEW BY

Superintendent of Business and Finance

10.0 LAST REVISION DATE

October 15, 2012