

| <b>BOARD ADMINISTRATIVE PROCEDURE</b>   |  |
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| <i>Administrative Procedure</i>   | <i>Administrative Procedure Number</i> |
| <b>Expenditure Guidelines:<br/>Hospitality/Honorariums/<br/>Recognition/Meeting<br/>Costs</b> | <b>611</b>                             |
| <i>Directional Policy</i>   |  |
| <b>600 – Stewardship of Resources</b>   |  |

**TITLE OF ADMINISTRATIVE PROCEDURE:**

Expenditure Guidelines: Hospitality/Honoraria/Recognition/Meeting Costs

**DATE APPROVED:**

February 2021

**PROJECTED REVIEW DATE:**

February 2026

**DIRECTIONAL POLICY ALIGNMENT:**

This Administrative Procedure aligns with the Stewardship of Resources Directional Policy – 600 by ensuring that employees understand when and how expenditures incurred for hospitality, honorariums, recognition and meeting costs will be processed for payment and/or reimbursed to ensure fiscal accountability, as well as the effective use of resources entrusted to the Board.

**ALIGNMENT WITH MULTI-YEAR STRATEGIC PLAN:**

The expenditure guidelines procedure supports our vision for achieving excellence in Catholic education; Learn-Lead-Serve by establishing procedures and processes regarding expenditures on hospitality, recognition and meeting costs that are fair and transparent, as well as ensuring accountability and value for money, in order to guide the oversight of public funds.



# Strategic Priorities 2017-2020

## Vision

Achieving Excellence in Catholic Education  
LEARN • LEAD • SERVE

## Mission

To educate students in faith-filled, safe, inclusive Catholic learning communities by nurturing the mind, body and spirit of all.

### LEARN

Achieve excellence in instruction and assessment to enable all students to become reflective, self-directed, lifelong learners.

### LEAD

Foster critical thinking, creativity, collaboration, and communication, to enable all students to realize their God-given potential.

### SERVE

Inspire engagement and commitment to stewardship for creation to enable all students to become caring and responsible citizens.

## ACTION REQUIRED:

### Purpose and Scope

This procedure details the processes and requirements regarding the spending of Board funds for hospitality, honorariums, recognition and meeting costs.

## ACTION REQUIRED:

### 1.0 Hospitality

For the purpose of this procedure, hospitality is defined as the provision of food, beverages, accommodation, transportation, and other amenities paid out of public funds to people who are not engaged in work for:

- The Peterborough Victoria Northumberland and Clarington Catholic District School Board
- Any organization covered by the Broader Public Sector Expenses Directive, which includes School Boards, and any of the Ontario government ministries, agencies and public entities.

For further clarity, this means that Board funds cannot be used to support hospitality offered solely for the benefit of anyone engaged in work for the organizations listed above. Examples include but are not limited to office social events, retirement parties, and holiday lunches.

Authorized Individuals – The following individuals are authorized to incur hospitality expenses on behalf of the Board:

- Trustees
- Director
- Superintendents

Exceptions to the list of authorized individuals above must have prior written approval of the Superintendent of Business or the Director of Education

Engaging representatives of other boards, the broader public sector, or unions in discussion on official business matters is not considered hospitality but rather is considered an appropriate business purpose meeting. Expenses related to business purpose meetings are guided by Administrative Procedures 610 - Purchasing, and for 612 - Reimbursement for Expenditures Incurred on Board Business.

### **Examples of Appropriate Hospitality**

Hospitality may be extended in an economical, consistent and appropriate manner on behalf of the Board under the following circumstances;

- When hospitality facilitates Board business, including engaging in discussions of official business matters, or sponsoring formal conferences related to the goals of the Board for:
  - Labour unions
  - Business and industry
  - Representatives from other governments
- When hospitality is considered desirable as a matter of courtesy or protocol, including providing people from national, international or charitable organizations with an understanding and appreciation of the workings of the Board.

Part of normal Board hospitality may include the moderate consumption of alcoholic beverages with a meal or during a reception. Reimbursement for the reasonable cost of alcohol is permitted for hospitality events.

Meals provided as hospitality are subject to the maximum amounts per person as outlined in Administrative Procedure 612- Reimbursement of Expenditures Incurred on Board Business. Where it is inappropriate, or otherwise not possible, to provide hospitality within the above limits the Superintendent of Business and Finance or Director of Education may pre-authorize an amount above these meal limits.

## **2.0 Honoraria/Recognition - Gifts of Appreciation**

While Board and school funds may be used occasionally for acknowledgement or recognition purposes, it is understood that schools and departments are expected to collect and use social/staff funds (herein referred to as non-board funds) for employee recognition/appreciation purposes.

Accountability/Considerations:

The following should be considered prior to using Board or school funds for recognition or acknowledgement

- Is the recognition or acknowledgement necessary/appropriate?
- Is there another source of funds, such as non-board funds (Social or Staff Fund)

**Eligible Recognition Expenditures using Board or School Funds****Bereavement**

Bereavements are acknowledged with a mass card as an expression of sympathy. There may be limited occasions when it is appropriate to express sympathy with a floral arrangement, this requires approval from the Director of Education, or Superintendent of Business.

**Honoraria**

Clergy, presenters or guests (persons who are not attached to the Board) may be presented with an honorarium or a token gift of appreciation, valued at up to \$50 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 of Education.

Recognition Expenditures that are not eligible and would constitute an unacceptable use of Board/school funds include but are not limited to:

- Additional gift(s) for employees who are retiring, beyond what is presented at the Board's Annual Retirement celebration
- Gifts for staff that are transferring to a different location or are taking a leave of absence
- Gifts (including but not limited to flowers, food and gift cards) to recognize service, or for acknowledging events like Secretary's day, Christmas or life events such as birthdays, births, illness, deaths, retirements, and marriage
- 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 such as for school openings, school anniversary celebrations, and the annual Board retirement dinner)

Staff funds (i.e. social committees) and collections of personal funds should be used to pay for the above noted expenditures.

**Annual Board Retirement Celebration**

Members of the Board of Trustees are invited to attend and those attending are provided with complimentary tickets.

Where the Director of Education and any Superintendents attend the retirement celebration, the cost of the ticket is charged to the Director's office.

Due to the likelihood of school staff having worked in many locations within the jurisdiction of the board, a number of Principals or Vice Principals may have relationships with any number of staff retiring in a particular year. As such, each Principal/Vice Principal may choose to attend the Board retirement dinner with the cost of the ticket charged to the appropriate school budget.

Where a Manager/Supervisor has a staff member retiring, and wishes to attend the retirement celebration, the cost of the ticket will be charged to the appropriate department budget.

### 3.0 Meeting Costs

Meeting costs refer to costs incurred for staff meetings, professional development, and training sessions, and may include rental of facilities (where a suitable Board-owned facility is not available) and catering for meals and nutrition breaks.

Guidelines for staff meetings, professional development, and training sessions are as follows:

- 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 meetings that are less than a half day, catering costs should not exceed \$5 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.
- 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.
- 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 \$40 per person including taxes, tip, and delivery.
- 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 set out in Board Administrative Procedure 612 – Reimbursement of Expenditures Incurred on Board Business.

#### 4.0 Record Keeping

All expenses must be documented and include original itemized receipts.

Timely submission of expenses is an important accountability factor and impacts future spending decisions and budget review. Expenses must be submitted within one month of the expense being incurred.

Approvers are accountable for their decisions, which should

- Be subject to good judgement and knowledge of the situation;
- Be exercised in appropriate circumstances;
- Comply with the principles and requirements set out in this procedure

Approvers must:

- Provide approval only for expenses that were necessarily incurred in the performance of board business
- Provide approval only for claims that include all appropriate documentation

For Hospitality expenses the claim must include hospitality details regarding:

- Purpose/Circumstances, including any requiring prior approval
- The form of hospitality provided (breakfast, lunch, dinner, reception, refreshments, etc.)
- The cost supported by original detailed receipts (Note: Debit/credit card slips are not acceptable as they do not show sufficient detail to authorize payment or meet audit requirements.)
- Date(s)
- Name and location of the event
- The number of attendees
- Names of individual(s) entertained, their title(s) and the employer/company/organization that they represent
- Record(s) of necessary prior approvals

For Gifts of Appreciations the claim must include

- The circumstances, including any required prior approval
- The form of the gift (i.e. the form of the gift may include gift certificates or gift cards)
- The costs supported by original itemized receipts
- Name(s) of individuals receiving the gift

For Meeting costs

- Not approve their own expenses

**RESPONSIBILITIES:**

**The Board of Trustees is responsible for:**

- Ensuring alignment with the Stewardship of Resources Directional Policy
- Reviewing the Expenditures Guidelines: Hospitality/Honorariums/Recognition/Meeting Costs Procedure as part of its regular policy and procedures review cycle.

**The Director of Education is responsible for:**

- Overseeing implementation and compliance with the Expenditures Guidelines: Hospitality/Honorariums/Recognition/Meeting Costs Procedure

**All Employees are responsible for:**

- Understanding and complying with this Administrative Procedure
- Obtaining the appropriate approval before incurring expenses
- Adhering to prescribed limits as outlined in this procedure
- To submit claims and invoices at a minimum on a monthly basis

**Financial Services is responsible for:**

- Monitoring expenditures for compliance with this Administrative Procedure. Financial services will return any non-compliant claims or invoices to the person authorizing the claim or invoice for payment for further action or follow up

**PROGRESS INDICATORS:**

- Invoices and claims adhere to this procedure
- Proper approvals are obtained

**DEFINITIONS:**

Hospitality - is the provision of food, beverages, accommodation, transportation, and other amenities

**RELATED DOCUMENTS:**

[Administrative Procedure 612 – Reimbursement of Expenditures Incurred on Board Business](#)

**REFERENCES**

[Broader Public Sector Expenses Directive](#)

[Administrative Procedure 610 and the associated Purchasing Handbook and Procurement Directives](#)