

# AVON MAITLAND DISTRICT SCHOOL BOARD

## ADMINISTRATIVE PROCEDURE

### NO. 518

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**SUBJECT:           HOSPITALITY**

Legal References:    *Education Act: Section 171 (1)17. Powers of Boards: Traveling Expenses; Section 286 Duties of Supervisory Officers: Supervise Business*

Related References: *Memo 2006:B15 – School Expenditure Guidelines; Administrative Procedure 515 Travel and Expense Reimbursement*

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## **1.0 Reimbursement of Expenses**

- 1.1 This administrative procedure establishes criteria and procedures for the reimbursement of expenses incurred by all staff members while proffering hospitality on behalf of the board.
- 1.2 Hospitality expenses should be necessary and reasonable.
- 1.3 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.
- 1.4 The Avon Maitland District School Board assumes no obligation to reimburse expenses that are not in compliance with this procedure.

## **2.0 Administrative Procedures**

- 2.1 The board will reimburse superintendents and the director for expenditures submitted on a statement of expenses, Form 518 Hospitality Claims, subject to the following parameters:
- 2.2 **Definition**
  - 2.2.1 Hospitality is the provision of food, beverages, accommodation, transportation, or other amenities at board expense.
  - 2.2.2 Hospitality at board expense may only be extended by a superintendent or the director.
  - 2.2.3 Unless otherwise approved, hospitality should only be provided to individuals not employed by the board, except in instances covered by 2.2.5 (a) below.
  - 2.2.4 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.

- 2.2.5 Hospitality may be extended on behalf of the board when:
- a) Recognizing employees or other individuals for outstanding achievement (i.e., retirement, service, meritorious awards, etc.);
  - b) Engaging representatives of other boards, the broader public sector, industry, public interest groups, or unions in discussions on official matters;
  - c) Providing individuals from provincial, national, or international organizations and charitable organizations with an understanding and appreciation of the workings of the board; and
  - d) Sponsoring or attending formal conferences related to the goals of the board.
- 2.2.6 Exceptions to the above must have prior approval of the director.

## 2.3 **Avoiding Conflicts of Interest**

- 2.3.1 When hospitality is extended to vendors to the board, prior approval must be obtained from the Superintendent of Business to ensure that the hospitality extended does not give, or is not perceived to give, preferential treatment to any vendor.
- 2.3.2 Individuals should seek approval from the Superintendent of Business prior to accepting hospitality from vendors to the board (current or prospective) to avoid either real or perceived conflicts of interest.

## 2.4 **Alcohol**

- 2.4.1 Part of normal board hospitality may include the moderate consumption of alcoholic beverages with a meal or during a reception.
- 2.4.2 Reimbursement for the reasonable cost of alcohol is permitted for hospitality events.
- 2.4.3 The cost of alcoholic beverages cannot exceed the cost of the food.
- 2.4.4 Alcoholic beverages should not include premium brands or vintage wines.
- 2.4.5 Preference should be given to wine, beer, and spirits produced in Ontario.
- 2.4.6 All laws involving the serving of alcohol must be followed at any hospitality event.

## 2.5 **Gifts of Appreciation**

- 2.5.1 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 justified, and approved by a superintendent or the director.
- 2.5.2 Form 515 – Travel and Expense Claims should be used when requesting reimbursements for gifts of appreciation.

## 2.6 **Reporting**

- 2.6.1 Form 518 – Hospitality Expense Claims is available electronically or at the board office.
- 2.6.2 When submitting a statement of expense for hospitality the following information must be recorded:
- a) the circumstances, including any requiring prior approval;
  - b) the form of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
  - c) the costs supported by receipts;
  - d) name and location of the event;
  - e) the number of attendees;
  - f) names of individuals entertained, their titles, and employers;
  - g) records of necessary prior approvals; and
  - h) the specific budget code to which it is to be charged.

- 2.6.3 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 the accounting department will apply the code.
- 2.6.4 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.
- 2.6.5 All hospitality expense claims will be reviewed and signed by the director prior to their submission to the accounting department.