

<b>Topic:</b>	<b>Hospitality</b>
<b>Effective:</b>	<b>September 2015</b>
<b>Cross-Reference:</b>	<b>Travel and Expense Reimbursement Admin Procedure; Broader Public Sector (BPS) Expense Directive; Code of Ethics Admin Procedure</b>
<b>Revision Date:</b>	<b>September 2019</b>
<b>Review Date:</b>	<b>September 2022</b>
<b>Responsibility:</b>	<b>Superintendent of Business Services and Treasurer</b>

### **INTENDED PURPOSE**

The Halton District School Board shall pay for reasonable costs incurred by authorized Board individuals while offering hospitality to facilitate Board business or is considered desirable as a matter of courtesy.

### **PROCEDURES**

#### **Authorized Individuals**

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

- Director
- Associate Director
- Trustees
- Superintendents
- Executive Officer of Human Resources

Exceptions to the above must have prior written approval of the Superintendent of Business Services or Director of Education (or designate).

For school community events, Principals are required to obtain prior approval from their Family of Schools Superintendent of Education if expenses are more than \$5/person.

#### **Definition**

Hospitality is the provision of food, beverages, accommodation, transportation, token gifts of appreciation or other amenities at the Board's expense to persons who are not engaged in work for:

- Halton District School Board;
- Designated Broader Public Sector (BPS) organizations; and/or
- Any of the Ontario government ministries, agencies and public utilities covered by the Ontario Ministry of Finance Broader Public Sector Expenses Directive.

Functions involving only staff who work for the Halton District School Board are not considered hospitality functions and cannot be reimbursed.

#### **Meals**

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

### **Alcohol, Tobacco or Cannabis Products**

- Hospitality may not include expenditures on alcohol, tobacco or cannabis products. This includes:
  - Alcohol consumed at a meal, event, conference, etc.
  - Bottles of wine or other spirits as a gift/honorarium
  - LCBO, Beer Store, wine store, etc. gift certificates as a gift/honorarium.

Exceptions may only be made under culturally-appropriate circumstances and must be given prior approval by the Director of Education (or designate).

### **Reporting**

- When submitting expenses for hospitality the following information must be recorded on the receipt, cheque requisition or other supporting documentation:
  - The circumstances, including any requiring prior approval;
  - The form of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
  - The costs supported by original detailed receipts (Note: photocopy of receipts and debit/credit card slips are not acceptable as they do not show sufficient detail to authorize payment or meet audit requirements.);
  - Name and location of the event;
  - The number of attendees;
  - Name of individual(s) entertained, their title(s) and the employer/company/organization they represent;
  - Record(s) of necessary prior approvals; and
- All hospitality expense claims will be reviewed and approved by the individual's supervisor.

For approved school community events involving students, parents and/or community partners, Principals are required to submit the details of the event, estimated number of attendees and budget. A list of attendees is not required. Schools may provide a snack/refreshment for students, parents/family, and/or community members up to \$5 per person, without permission of the Family of Schools Superintendent. Expenses of more than \$5 per person require approval from the Family of Schools Superintendent. Examples include: graduation ceremonies, open houses, Grade 9 welcome barbecues, etc.

Hospitality does not apply to fundraising events or events where all attendees are expected to pay for the cost of their own meal (e.g., graduation dinner, awards banquet, reunion dinners, etc.).

### **External Consultants and Contractors**

- Contracts for external consultants or contractors hired by the Board must provide direction on claiming for reimbursement of expenditures incurred. Under no circumstances can hospitality, food or incidental expenses be considered allowable expenses. Consultants are prohibited from claiming expenses such as:
  - Meals, snacks and beverages
  - Gratuities
  - Valet services
  - Personal telephone calls
  - Home management
  - Dry cleaning

### **Hospitality and Gifts From Businesses and Corporations**

- Hospitality should not be provided to individuals employed by the Board except in the normal course of business;
- An employee of the Board may only accept infrequent and reasonable hospitality and may only accept infrequent and reasonable business gifts with a value of \$75 or less, including taxes and delivery. The frequency and nature of gifts or hospitality shall not be allowed to be such that the recipient might be, or might be deemed by others, to have been influenced in making a business decision as a consequence of accepting such gift or hospitality;
- An employee must report any gift or hospitality to their immediate supervisor upon receipt.