



# PROCEDURE

# BU-008

## HOSPITALITY AND FOOD EXPENSES

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| <b>Superintendent Responsible:</b><br>Superintendent of Business & Treasurer | <b>Initial Effective Date:</b> 2016/11/28 |
| <b>Last Updated:</b> 2023/10/23  | <b>Next Review Date:</b> 2027/10/25       |

### Purpose

To establish criteria and procedures for the reimbursement of expenses incurred by senior staff members while proffering hospitality on behalf of Grand Erie District School Board (Grand Erie).

### Guiding Principles

Expenditures for meals and hospitality must be reasonable and transparent with appropriate accountability and reporting mechanisms based on system-wide processes.

Food should only be provided for Grand Erie employees, at a cost to Grand Erie, when it is appropriate and reasonable. Grand Erie assumes no obligation to reimburse expenses that are not in compliance with this process.

Where specified, prior approval of an immediate supervisor is required before the expense is incurred if it is to be eligible for reimbursement.

### 1.0 Procedure:

Grand Erie will reimburse Superintendents and the Director of Education and Secretary to the Board for hospitality expenditures submitted on the Travel Expense Claim Form subject to the following parameters:

- 1.1 Hospitality is the provision of food, non-alcoholic beverages, accommodation, transportation, or other amenities at Grand Erie's expense.
- 1.2 All hospitality at Grand Erie's expense may only be extended by Superintendent(s) or the Director of Education and Secretary of the Board.
- 1.3 Unless otherwise approved, hospitality should only be provided to individuals not employed by Grand Erie, except in the instances covered by 1.5 (a) below.
- 1.4 Hospitality should be extended in an economical, consistent and appropriate way when it will facilitate Grand Erie business or is considered desirable as a matter of courtesy.
- 1.5 Hospitality may be extended on behalf of Grand Erie when:
  - Recognizing employees or other individuals for outstanding achievement (i.e., retirement, service, meritorious awards etc.)
  - Engaging representatives of other boards, the broader public sector, industry, public interest groups or unions in discussions on official matters
  - Providing individuals from provincial, national or international organizations with an appreciation of their work with Grand Erie
  - Sponsoring or attending formal conferences related to the goals of Grand Erie
  - Exceptions to the above must have prior approval of the Director of Education and Secretary of the Board (or designate).

## 2.0 Avoiding Conflicts of Interest

- 2.1 When hospitality is extended by vendors to Grand Erie and/or representatives of Grand Erie, prior approval must be obtained from the Superintendent of Business and Treasurer (or designate) to ensure that the hospitality extended does not give preferential treatment to any vendor.
- 2.2 Individuals may seek approval from the Superintendent of Business and Treasurer (or designate) prior to accepting hospitality from vendors to Grand Erie (current or prospective) to avoid either real or perceived conflicts of interest.

## 3.0 Alcohol

Alcoholic beverages will not be reimbursed at any time.

## 4.0 Reporting

- 4.1 All reimbursement claims for hospitality expenses should be made on the Travel Expense Claim Form which is available electronically. Hospitality expenses charged to a Grand Erie Purchasing Card, will adhere to the standard Purchasing Card reporting.
- 4.2 When submitting supporting documentation (receipts) for hospitality, the following information must be provided:
  - The circumstances or occasion, including any prior approval
  - The form of hospitality (breakfast, lunch, dinner, reception etc.)
  - The costs supported by detailed receipts
  - Name and location of the event
  - Number of attendees
  - Names of individuals entertained, their titles and firm or organization represented
  - Records of any required prior approvals; and
  - The specific budget code to which the expense is to be charged.
- 4.3 The claimant must sign the form and attach all receipts showing the detail of the expense. Credit/debit card slips are not acceptable as they do not show sufficient detail to authorize payment, nor do they meet audit requirements.
- 4.4 All hospitality expense claims will be submitted for payment by the most senior employee at the event; and reviewed and signed by the claimant's immediate supervisor prior to submission to Business Services for reimbursement.

## 5.0 Food

- 5.1 Food should only be provided at Grand Erie functions and/or meetings where Grand Erie employees are required to attend over the lunch or dinner hour and it is not feasible to break for a reasonable period of time to have employees leave the event for a meal break.
- 5.2 Examples of functions and/or meetings where meals would be provided are;
  - Staff interviews where the team continues to meet through the lunch or dinner hour.
  - Grand Erie/department meetings that require participants to meet and work through the lunch or dinner hour.
  - Grand Erie professional development activities that commence at the end of the regular school day and continue for a period of two hours or more without the opportunity for participants to break for a reasonable period of time to leave the event for a meal break.
  - Grand Erie professional development activities that extend over the lunch hour without the opportunity for participants to break for a reasonable period of time to leave the event for a meal break.

- Board of Trustees or Grand Erie Committee meetings that extend over the dinner hour and do not provide a reasonable time period for participants to have an opportunity for a meal break.
- 5.3 Examples of functions and/or meetings where food would not be provided are:
- Morning meetings ending at lunch hour, no breakfast will be provided, coffee, water and juice service only is appropriate for such meetings.
  - Any meetings held during regular business hours not included in 5.1 above
- 5.4 Grand Erie budgets and/or school generated funds must not be used to provide food for social events, individual retirement parties or year-end activities. The annual Grand Erie retirement dinner for all retirees is not prohibited by this section.
- 5.5 This section is not intended to prohibit the proffering of Hospitality as set out in section 1.5 above.

**Resource(s):**

- Broader Public Sector Procurement Directive
- Travel, Meal and Hospitality Expense Directive 2020