



# SUDBURY CATHOLIC DISTRICT SCHOOL BOARD

165A D'YOUVILLE STREET, SUDBURY, ONTARIO P3C 5E7 tel. (705) 673-5620 fax (705) 673-6670

<http://www.scdsb.edu.on.ca>

**ADMINISTRATIVE  
PROCEDURES  
AND GUIDELINES  
APG #CS23**

**HOSPITALITY**

## **PREAMBLE**

The Sudbury Catholic District School Board supports the provision of approved hospitality expenses incurred on behalf of the Board to foster the development of partnerships and community relationships. The Board actively partners with individuals, communities and organizations to build engaging learning environments.

- This policy applies to all Board personnel in their capacity as employees and covers expenditures from all sources of funding.
- Hospitality expenditures incurred are associated with the goals and objectives of the Sudbury Catholic District School Board and can only be approved by the Vice-Chair, Director and Superintendents.
- School Board expenditures for hospitality must be reasonable, appropriate and transparent.
- Appropriate accounting procedures, reporting mechanisms and approvals are to be in place to ensure hospitality expenditures are in compliance with established administrative procedures.

## **References**

*Education Act*

*Ministry of Education Guidelines - Memo 2006:B15*

*Income Tax Act*

**Effective Date :** April 1, 2007  
**Revised Date :** \_\_\_\_\_

**Interim Director of Education :** \_\_\_\_\_



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The board will reimburse appropriate Board personnel for pre-approved expenditures submitted on the appropriate claim form, subject to the following parameters:

### 1. Definition

- a. Hospitality is the provision of food, beverages, accommodation, transportation, or other amenities at board expense.
- b. Hospitality at board expense may only be approved by the Chair, Director or a Superintendent.
- c. Unless otherwise approved, hospitality should only be provided to individuals not employed by the board, except in instances covered by i. below.
- 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:
  - i. Recognizing employees or other individuals for outstanding achievement (i.e. retirement, service, meritorious awards, etc.);
  - ii. Engaging representatives of other boards, the broader public sector, industry, public interest groups, or employee groups in discussions on official matters;
  - iii. Providing individuals from provincial, national, or international organizations and charitable organizations with an understanding and appreciation of the workings of the board; and
  - iv. Sponsoring or attending formal functions related to the goals of the board.
- f. Exceptions to the above must have prior approval of the Director.

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### 2. Avoiding Conflicts of Interest

When hospitality is extended to vendors or possible vendors to the Board, it is imperative that the hospitality extended does not give or is not perceived to give preferential treatment to any vendor.

### 3. Alcohol

- a. Part of normal board hospitality may include the moderate consumption of alcoholic beverages with a meal or during a reception.
- b. Reimbursement for the reasonable cost of alcohol is permitted for hospitality events.
- c. The cost of alcoholic beverages should not exceed the cost of the food.

### 4. Gifts of Appreciation

- a. Token gifts of appreciation, of a reasonable amount, 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.
- b. Appropriate forms should be used when requesting reimbursement for gifts of appreciation.

### 5. Reporting

- a. Appropriate claim forms are available electronically or at the board office.
- b. When submitting a statement of expense for hospitality the following information must be recorded:

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- i. the circumstances, including any requiring prior approval;
  - ii. the form of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
  - iii. the cost supported by receipts;
  - iv. the name and location of the event;
  - v. the number of attendees;
  - vi. the names of individuals entertained, their titles, and employees;  
and
  - vii. the specific budget code to which it is to be charged.
- c. If the expense is to be charged to a specific project, the staff member must apply the appropriate code.
- d. 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.
- e. All hospitality expense claims will be reviewed and signed by the Director or a Superintendent prior to their submission to the accounting department.
- f. The Board assumes no responsibility to reimburse expenses that are not in compliance with this procedure.

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