

Code D: Business Administration

POLICY TITLE AND CODE
MEALS, ENTERTAINMENT AND HOSPITALITY EXPENDITURES DLC

STATEMENT OF POLICY

Greater Saskatoon Catholic Schools determines guidelines and limits relating to meals, entertainment and other social events conducted in connection with school division business.

RATIONALE

Expenditures relating to meals, entertainment and hospitality events must be appropriate and reasonable in relation to the situation and nature of the business conducted. Judgment, discretion, and budgetary control dictate the reasonableness of the related costs.

DEFINITIONS

1. "Business meal" - a meal which staff or students are present for the purpose of conducting school or division business.
2. "Business entertainment or other social event" - an event which staff, students or guests socially gather.
3. "Gift" - goods or money extended to a staff member or external party.
4. "Hospitality" - food, beverage, accommodation, transportation and other amenities provided for individuals not employed by the Greater Saskatoon Catholic School Board.

PROCEDURES/GUIDELINES

A. Business Meals

1. Business meals are allowed in accordance with the guidelines set out in this policy.
2. Business meal expenses should be reasonable and necessary.

3. The guidelines are applicable to all staff.
4. The cost of the business meal will be reasonable and limited to the rates as established by the Saskatchewan Public Service Commission. Costs in excess of these amounts will not be reimbursed.
5. Alcohol is not permitted and will not be reimbursed.

B. Gifts of Appreciation

1. Gifts of appreciation can only be extended to a Greater Saskatoon Catholic School Board employee for services rendered outside of regular work hours.
2. Token gifts of appreciation (Gift Cards) may be given to external parties to a maximum value of \$100 if previous approval from the Learning Services Superintendent or Superintendent of Administration is obtained.
3. Unacceptable use of school and division funds for gifts of appreciation includes but is not limited to:
 - a. Additional gifts for retiring employees beyond what is presented at the Board's Annual Retirement Event.
 - b. Gifts for staff transferring or taking leaves of absence.
 - c. Gifts of acknowledgements of a personal nature, including but not limited to Christmas, Valentine's Day, birthdays, or staff lunches.
 - d. The purchase of alcohol.

C. Hospitality

1. Meals or events involving external parties are allowed for reasonable and necessary expenses involving school or district business or as a matter of courtesy or protocol, such as engaging representatives of:
 - a. other school divisions,
 - b. government,
 - c. the broader public sector,
 - d. business and industry,
 - e. public interest groups,
 - f. labour groups, or
 - g. to provide individuals from national international or charitable organizations with an understanding and appreciation of the workings of the school division
 - h. purpose of the meal or event must align with the Conflict of Interest Policy DKA.
2. Events in connection with school or division activities involving only Greater Saskatoon Catholic School employees are not considered hospitality functions and cannot be reimbursed. Examples are office social events, retirement parties and holiday lunches.

3. Hospitality may include consumption of alcoholic beverages if approval of the Director of Education is obtained. Alcohol should be provided in a responsible manner:
 - a. The cost of alcohol cannot exceed food
 - b. Alcoholic beverages must not include premium brands
 - c. All laws involving the serving and consumption of alcohol must be abided by

D. Entertainment or Other Social Events

1. Entertainment or other social events are allowable when honoring employees or other individuals for outstanding achievements, such as retirement of meritorious awards.
2. These events may include consumption of alcoholic beverages if prior approval of the Director of Education is obtained. Alcohol should be provided in a responsible manner:
 - a. The cost of alcohol cannot exceed food
 - b. Alcoholic beverages must not include premium brands
 - c. All laws involving the serving and consumption of alcohol must be abided by.

E. Reimbursement

1. Approved purchases will be paid for using the division Purchase Card or will be reimbursed to the purchaser through a meals, entertainment, and hospitality expense claim form. The following information must be provided when submitting any reimbursement claim, including those for meals, entertainment and hospitality.
 - a. The detailed itemized receipt (photocopies are not accepted)
 - b. Location, purpose and details of the purchase
 - c. The number and names of the individuals attending the event
 - d. Any documentation relating to prior approval
 - e. Account to be charged
 - f. Signatures of purchaser and approving supervisor
2. Greater Saskatoon Catholic Schools assumes no obligation to reimburse or pay Purchase Card expenses that are not in compliance with this policy. The individual will be solely responsible for the rejected expenditures.

F. Scope

1. Non-school division funds such as funds collected by staff or departments for social purposes are not considered to be school division monies and are not subject to the guidelines of this Policy.
2. Cultural events or corporate donations are not considered within the scope of this policy.

AUTHORITY

- Policy Governance Manual
- Public Sector Accounting Board

REFERENCES

Statement of Educational Commitment of Greater Saskatoon Catholic Schools:
- To practice stewardship with respect for all of God's creation

DATE APPROVED: April 16, 2012

DATE EFFECTIVE: June 1, 2012