

DIVISION: FINANCE

POLICY #: GOV-107

**POLICY NAME**BOARD ENTERTAINMENT EXPENSES

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**POLICY STATEMENT**

The Chair of the Board for the Newfoundland and Labrador English School District may incur expenses when entertaining trustees, senior representatives of the Department of Education and Early Childhood Development, and other persons with whom the District conducts business. The Chair will be reimbursed for entertainment expenses from the District budget allocation for board meeting expense, in accordance with the terms of this policy.

Trustees of the Board, other than the Chair, shall not incur entertainment expenses on behalf of the District.

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**BACKGROUND**

This policy is based on the Provincial Government's Policy for Ministerial expenses, and incorporates accepted recommendations from the [Green Report, 2007](#).

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**SCOPE**

This policy applies to all Trustees of the Newfoundland and Labrador English School Board.

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**DEFINITIONS****ENTERTAINMENT**

The provision of food, drink, and/or other necessary and appropriate forms of hospitality to persons with whom district business is being conducted.

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APPROVED: October 3, 2015Effective: October 3, 2015

AMENDED: \_\_\_\_\_

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## POLICY DIRECTIVES

### 1. Responsibilities

#### 1.1 Chair of the Board

It is the responsibility of the Chair of the Board to:

- a) ensure entertainment expenses are in keeping with the mandate of the District;
- b) ensure that entertainment expenses to be incurred are in accordance with this policy;
- c) claim entertainment expenses pursuant to this policy;
- d) submit detailed and itemized original receipts indicating proof of payment for all entertainment expenses;
- e) ensure the purchase of alcoholic beverages is limited to one beverage per person at district retirement functions;
- f) claim entertainment expenses within a reasonable time frame, but no later than three weeks following the date the expenditure was incurred.

#### 1.2 Chair of Finance and Operations Committee

It is the responsibility of the Chair of the Finance and Operations Committee to:

- a) ensure all entertainment expenses reimbursed to the Chair are in accordance with this policy and the mandate of the District;
- b) refer, where required, requests for entertainment expenses to the Minister of Education and Early Childhood Development through the office of the Director of Education/CEO;
- c) approve all appropriate entertainment expenses claimed by the Chair;
- d) advise the Chair when entertainment expenses claimed are not in accordance with this policy;
- e) submit a quarterly report of entertainment expenses to the Board of Trustees, through the Finance and Operations Committee. The report will reflect all entertainment expenses of the Chair and will segregate amounts claimed for alcohol.

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## 2. Entertainment Expenses

Entertainment expenses are applicable to the provision of food, drink, and/or other forms of hospitality to persons with whom district business is being conducted.

The purchase of alcoholic beverages is limited to one beverage per person at district retirement functions.

Meal per diems must not be claimed where an entertainment expense is being claimed for that particular meal.

## 3. Entertainment Expense Limits

The Chair may claim for entertainment expenses, within or outside the province, up to \$300 daily (including taxes and gratuities) within the annual budget allocation for such expenses. Detailed and itemized original receipts indicating proof of payment must be provided.

Claims for entertainment expenses in excess of the \$300 daily limit require the prior approval of the Minister of Education.

## 4. Submission of Entertainment Expenses

Entertainment expenses incurred while on travel status can be submitted on the claim related to the travel.

Entertainment expenses incurred which do not coincide with travel status must be submitted on a separate claim form.

## 5. Individuals the Chair May Entertain

The Chair may incur entertainment expenses for entertaining any one or more of the following parties:

- a) Members of the Board of Trustees of the District;
- b) Minister of Education and Early Childhood Development, Parliamentary Secretary to the Minister, Deputy Minister or Assistant Deputy Minister of the Department of Education and Early Childhood Development; and,
- c) Other parties with whom the District conducts business and the Chair and CEO/Director of Education consider appropriate.

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In the above cases, the Director of Education and/or an Assistant Director of Education may be included in the entertainment expense.

**6. Documentation Required**

Detailed original receipts indicating proof of payment must be provided for all entertainment expenses. The claim must also indicate the nature of the entertainment (i.e. luncheon, dinner, etc.) and the number of persons involved, as well as their names, positions and organizations they represent.

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