

- (d) after approval, the officer will retain a copy of the Official Hospitality Report and the originals of the Hospitality Diary Forms and receipts in his/her Hospitality Diary. The original of the Official Hospitality Form will be forwarded to Mission Administration for processing;
- (e) unspent balances of advances outstanding at the end of the fiscal year are to be refunded before the mission accounts are closed;
- (f) employees will account in full for all outstanding advances at the conclusion of their assignment at a mission, refunding all unspent balances.

9.13.3 Claims for expenditures. Claims will be certified pursuant to Section 34 of the Financial Administration Act by the Head Of Mission (including the Head of Mission's claim) or by program managers in large missions. When the claim is presented to the Mission Financial Officer for reimbursement of the approved amount, it need only have the Section 34 signature. The Hospitality Diaries will not be required for payment under Section 33.

Completed Hospitality Diary Forms are necessary for all Indirect Hospitality and receipts are required to support all expenditures. In cases where receipts are not included, claims will be disallowed and hospitality funding recovered from the officer.

9.14 Categories of Admissible Expenditures

Expenditures for Foreign Service Official Hospitality may be classified into a number of categories (line objects). For the sake of convenience and interdepartmental co-ordination, the categories and types of expenditures are listed below.

Depending on departmental requirements, allocations and recording of expenditures may encompass one or more of the following categories or sub-categories of expenditure.

9.14.1 Direct representation

- (1) **Hospitality extended.** Cost of services and expendable goods that are used or consumed on any occasion when an employee provides official hospitality in support of an approved program activity and supported by receipts when available from vendor.

Comment. These costs include expenses such as the following:

- food and beverages, flowers, favours, candles, rental of extra crockery or flatware, catering charges, printing and mailing of invitations, casual help for a specific function such as cooks, waiters, bartenders, cleaning services necessitated by specific functions;
- expenditures related to musical entertainment and theatrical events;
- dry-cleaning of representational clothing and laundry of table linens.

- (2) **Hospitality received.** Costs of services and expendable goods used or consumed on an occasion when an employee received hospitality in support of an approved program activity related to a specific social function.

Comments. These costs include reasonable gifts for hosts or hostesses such as flowers, local transportation to from function, tips, personal care such as hairdressers, dry-cleaning, rental of special clothing, baby sitters (provided that they are not members of the immediate family).

9.14.2 Indirect representation. These expenses include those "overhead" costs which are not normally required except as a result of official hospitality expenses. Indirect costs will be limited to 25% of the employee's hospitality budget.

(1) Hospitality related expenses

- (a) Allowable expenses are limited to costs of representational clothing appropriate to local circumstance: tails (Head of Mission only), tuxedos, cocktail dresses and representational business suits/dresses. Except under demonstrably unusual circumstances, the cost of clothing purchased during the last year of a posting is not an allowable hospitality expense.
- (b) Costs to purchase linens, glassware, china and silver and other durable goods such as furniture are not admissible expenses. However, if deemed appropriate by the Committee on Post Management, the mission may purchase hospitality items (glassware, china, and silver) for staff use and for each representational staff quarter.