

- (e) evaluation of the function;
 - (f) the cost of the function.
- (2) **Hospitality received.** Records of hospitality received are required only when expenditures are incurred and should contain the following information:
- (a) the date, form and location of the function;
 - (b) program objective;
 - (c) purpose;
 - (d) name and position of host/hostess;
 - (e) evaluation of the function;
 - (f) nature and amount of expenditures incurred.
- (3) **Other hospitality costs.** Records of expenditures for all direct and indirect hospitality costs including club fees and costs of representational clothing must also be kept by recipients of official hospitality funds intended to cover such costs, and must be submitted with hospitality diaries in support of hospitality claims.

9.11.2 Official Hospitality Accounting Form

- (a) An *Official Hospitality Report* (form EXT 904, see Annex B) must be completed for each disbursement (advance or claim) from a mission account related to official hospitality expenditures.
- (b) Copies of the completed form should be distributed as follows:
 - (i) original attached to the mission monthly accounts;
 - (ii) copy attached to relevant hospitality diary forms (EXT 52) on the employee's hospitality diary file;
 - (iii) other copies as required for commitment control to respective program managers.

9.12 Evaluation

From time to time the Department will evaluate the Policy and Guidelines on Official Hospitality Outside Canada contained in this chapter to determine their adequacy and effectiveness and the degree of compliance by all concerned.

9.13 Accountable Advances

9.13.1 Policy. Based on authorized hospitality allocations, the Head of Mission or senior departmental program manager may approve the issuance of an accountable advance to an employee of up to 25% of his/her annual allocation. The advance is due and is to be accounted for within ten days of the end of the quarter in which it was provided. Advances which have been fully expended may be accounted prior to the end of the quarter.

9.13.2 Conditions. Before an accountable advance is issued:

- (a) an employee shall submit to the Head of Mission or his/her program manager the accounting/claim for expenditures made from any previous advance for hospitality expenditures;
- (b) the application shall be approved by the Head of Mission or program manager of the department to which the expenditures will ultimately be charged;
- (c) the accounting shall include the completed Official Hospitality Report (EXT 904) form accompanied by completed Hospitality Diary Forms (EXT 52) and receipts for expenditures incurred. Receipts should be secured for all expenses where possible;