

## CISA Policy:

1. **Reimbursements for Entertainment and Gifts to Non-Members**
2. **Members' Treatment of Gifts and Entertainment received from Non-Members**

*Approved by Board on 20190822 and at 201909 Board Meeting*

### A. Executive Summary

- Members can claim up to HK\$200 per person reimbursement for themselves and per Non-Member (but not for a member of the Office) for purposes directly related to CISA business.
- Where a gift is given by Members to non-Board members (but not to a member of the Office) for purposes directly related to CISA business, up to HK\$100 can be claimed per Board Member.
- Such claims for reimbursement should be submitted to the Office. In any event, such claims should be limited to a reasonable level every year..
- Members who have received gifts and entertainment should be declare such in writing as soon as practicable if, in all of the circumstances, it appears to the Member reasonably likely that such are being given in order to influence the Member to further an aim(s) of a Non-Member relating to that Non-Member's position/role in and/or relation to CISA and/or the School. Gifts and entertainment with value/estimated value of over HK\$1,000 are presumed to be declarable (although that presumption can be rebutted by other circumstances) **unless they are received from the Member's immediately family members or spouse**. Declarations are to be made to the GNC, and if the Member is also a member of the GNC also to 1 Co-Chair. The Member may be asked within 28 days of submission to provide further information/undertakings as to the entertainment/gift.
- A party should, within 56 days of becoming aware of facts which raise an issue regarding reimbursement, raise such issue in writing to the Office. The issue will be resolved by the Co-Chairs, the Office, or GNC (which relevant body depends on whether the issue involves members of the GNC or the Co-Chairs). All parties should try and resolve such issues swiftly and constructively, including by discussion and negotiation, within 56 days after they are raised. These time limits may be extended if there is good reason. All decisions/resolutions will be recorded in writing on a shared drive in a folder accessible to all of the Board and all of the Office, and cannot be appealed or re-opened unless there is clear evidence that such were obtained by fraud.
- A party should, within 56 days of becoming aware of facts which raise an issue regarding declarations, raise such issue in writing to the Co-Chairs, the Office, or GNC (which relevant body depends on whether the issue involves members of the GNC or the Co-Chairs). The third and fourth sentences of the paragraph immediately above also apply herein.
- Where it is proposed to give a gifts to a Members who is retiring and/or leaving, such will be handled by the Board and the Office on a case-by-case basis.
- Reimbursement for the attendance of representatives of the Office at work events is a matter for the Office.

### B. Reimbursement for Entertainment of and Gifts to Non-Members

#### B1. General principles

1. When a Committee member of the Alumni Board ("**Member**") is entertaining a non-Board member ("**Non-Member**") at an event ("**Event**") for purposes directly related to CISA business and affairs ("**Purposes**"), the Member may:
  - a. claim up to HK\$200 in expense reimbursement ("**Reimbursement**") for his or her own entertainment; and

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- b. claim up to HK\$200 in Reimbursement for the entertainment expenses of the Non-Member where the Member pays for every such Non-Member;

unless the Non-Member is an employee of the School in which case no such Reimbursement may be claimed.

2. When a Member purchases for a Non-Member a gift for the Purposes ("**the Gift To Non-Member**"), the Member may claim up to HK\$100 per Member of the Board as Reimbursement toward the cost of the Gift, unless the Non-Member in question is an employee of the School in which case no such Reimbursement may be claimed.
3. What constitutes an Event:
  - a. shall be given a broad construction and be determined with regard to all the circumstances, including (but not limited to) the position(s) on the Board held by the relevant Member and role(s) in Alumni affairs/activities (if any) of the Non-Member; and
  - b. shall include but not be limited to coffee/tea, breakfast, lunch, dinner, and drinks (both non-alcoholic and otherwise), and meetings/team-building/bonding activities over the aforesaid or in other environments.
4. What constitutes Purposes:
  - a. shall be given a broad construction, be determined with regard to all the circumstances, including (but not limited to) the position(s) on the Board held by the relevant Member and role(s) in Alumni affairs/activities (if any) of the Non-Member; and
  - b. shall include but not be limited to:
    - i. assessment/recruitment/interviews to the Board and/or sub-committees;
    - ii. congratulations/thanks for contributing to Alumni activities and affairs organised by or through the Board;
    - iii. introductory events for Non-Members who will contribute to Alumni activities and affairs organised by or through the Board; and/or
    - iv. farewell events for Non-Members who have contributed to Alumni activities and affairs organised by or through the Board.
5. What constitutes a Gift To Non-Member shall be given a broad construction and be determined with regard to all the circumstances, including (but not limited to) the position(s) on the Board held by the relevant Member and role(s) in Alumni affairs/activities (if any) of the Non-Member.
6. Every Member shall limit the instances of Reimbursement for every year to a reasonable level. What is a reasonable level shall be determined with regard to all the circumstance, including but not limited to:
  - a. the position(s) on the Board held by the relevant Member;
  - b. the nature of all such relevant Event(s) and/or their Purpose(s); and
  - c. the role(s) in Alumni affairs/activities (if any) of the relevant Non-Member(s).

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**B2. Submission of claims for Reimbursement**

7. Each submitted claim for Reimbursement by a Member shall be submitted in writing to the Office. Claims for Reimbursement may be submitted in advance of the expense being incurred, and may be withdrawn at any point.
  - a.

**B3. Assessment of and disputes arising in relation to Reimbursement**

8. If any Member, or member of the Office ("**Interested Party**"), wishes to raise an issue as to any real and/or potential breach of the matters and obligations in Sections B1 and B2 above, including to object in relation to any submitted claim for Reimbursement by any Member(s) ("**Reimbursement Issue**"), the relevant Interested Party shall within 56 days of becoming aware of facts giving rise to the Reimbursement Issue set out in writing to the Office the relevant Reimbursement Issue(s), including what are the relevant matters and how such have been and/or may be breached.
9. The Office may in its discretion share and/or highlight such document with the remainder of the Board, including the Member(s) who may be subject of the Reimbursement Issue as submitted by the Interested Party, for the purposes of:
  - a. dealing with and determining the Reimbursement Issue;
  - b. ensuring good corporate governance of the CISA, including upholding the integrity of its decision-making processes; and
  - c. upholding the Mission Statement of the CISA and the School.

Subject Member(s) are entitled, and are encouraged, to explain their stance on such Reimbursement Issue(s) in particular for the purpose of ensuring that such Reimbursement Issue(s) are dealt with swiftly and constructively.

10. The decisions as to whether there is indeed an Reimbursement Issue, and what if any appropriate remedies/penalties may be imposed in relation to such (including to allow, refuse, or require restitution of any claim(s) for Reimbursement), shall be reached, within 56 days of the Reimbursement Issue having been raised as provided above, by:
  - a. the Co-Chairs if the alleged Reimbursement Issue concerns any member or the functions of the Governance and Nominating Committee;
  - b. the Office if the alleged Reimbursement Issue concerns the all members and/or the functions of the Governance and Nominating Committee, and both Co-Chairs;
  - c. in all other instances of alleged Reimbursement Issues, members of the Governance and Nominating Committee.

The gist of the reasons underlying such decisions should be communicated in writing by the decision-making party to the Interested Party and the Member in question.

11. Any party can seek an extension of time to the time limits set out the paragraphs above. Such time extensions shall be granted if the relevant decision-making body is of the view

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that in the circumstances there are good reasons for such. The gist of any reasons underlying such decision should be communicated in writing to the party seeking such extension.

12. Notwithstanding the above, all parties should attempt to resolve any potential Issue(s) by way of amicable discussion and negotiation which may take place at any time, including after the reaching of any decisions mentioned above.
13. Where any alleged Reimbursement Issue(s) as raised have been resolved, whether by way of decisions made as provided above and/or amicable discussion and negotiations resulting in an agreement between all relevant parties, the relevant resolution of such shall be recorded in writing on a shared drive in a folder accessible to all of the Board and all of the Office.
14. All of the above decisions, and any resolution via agreement, shall be final and binding on all parties, and no party shall have any right of appeal or be able to re-open such unless there is clear evidence that such decisions/resolution were obtained by fraud.

### **C. Members' awareness in relation to Non-Members treating them to Entertainment of and Gifts**

#### C1. General principles

15. Members should be aware that they may find themselves in situations where Non-Members may, in the hope of expectation that such would influence the Member to further an aim of the Non-Member relating to that Non-Member's position/role in and/or relation to CISA and/or the School ("**the Non-Member's Purposes**"):
  - a. give such Member a gift ("**Declarable Gift**"); or
  - b. arrange, or contribute toward, the entertainment of such Member ("**Declarable Entertainment**").
16. All of the circumstances shall be relevant as to whether a gift and/or entertainment to Member are being provided for the Non-Member's Purposes and constitute a Declarable Gift and/or Declarable Entertainment, including:
  - a. A gift from a Non-Member to a Member shall be presumed to be a Declarable Gift if its value or Estimated Value is above HK\$1,000. However:
    - i. such presumption shall not apply if such gift is from or is paid for by the immediate family members (including siblings of any type, parents, grandparents, and children) or spouse of the Member; and
    - ii. in any event such presumption may be rebutted with reference to other factors, including those identified below.
  - b. the extent and nature of any existing relationship between the Member on one hand, and the Non-Member on the other;
  - c. any social and/or other cultural/customary contexts and/or any similar prior history of the gift and/or entertainment so provided;
  - d. any and all discussion arising at the time of and relating to the nature of the gift/entertainment;
  - e. the value of the gift and/or entertainment, or if such is not made clear by the Non-Member an attempted estimate of its market value by the Member which should be premised on objectively ascertainable data ("**the Estimated Value**");

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- f. the extent and nature of any existing relationship between the Non-Member and any members of his family (including in particular where the Non-Member and/or other members of his family are parents of children eligible for admission into the School) on one hand, and the School on the other;
- g. any other gifts and/or entertainment afforded to the Member and/or other Members of the Board which is connected to and/or associated with the gift and/or entertainment in question; and
- h. past and/or any related contributions or attempts to contribute (if any) by the Non-Member toward the aims and missions of CISA and the School.

**C2. Declarations by Members**

- 17. Upon a Member becoming aware of there being a reasonable likelihood that he has received or is likely to receive Declarable Entertainment or a Declarable Gift, the Member shall, as soon as practicable, submit written notice of:
  - a. the general nature of the Declarable Entertainment or Gift which he has received; and
  - b. the value or if not known, the Estimated Value of the Declarable Entertainment or Gift.
- 18. Such notice shall be submitted in writing:
  - a. in any event to all members of the Governance and Nominating Committee; and
  - b. also to one of the Co-Chairs if the Member who has received the Declarable Entertainment or Declarable Gift is a member of the Governance and Nominating Committee.
- 19. The notice, once received, may be further circulated to any other Members and/or the Office if any of the receiving parties decide that it is in the interests of the CISA and/or the School to do so, which shall include the interests of:
  - a. ensuring good corporate governance of the CISA, including upholding the integrity of its decision-making processes; and
  - b. upholding the Mission Statement of the CISA and the School.
- 20. The Member may also be required by any of the receiving parties to provide, within 28 days of the date of the Member's submission:
  - a. further documents and information in relation to the Declarable Entertainment or Gift, including whether the Member has accepted such and/or proposes to do with and/or has done with such; and
  - b. confirmation in writing, which the Member shall give accordingly, that the Declarable Entertainment or Gift, if it has been or is proposed to be accepted, will not have an influence on the Member's decision-making and/or that the Declarable Entertainment or Gift and use/status of such can be disclosed to any other members of the Committee and/or the Office.

**C3. Assessment of and disputes arising in relation to Declarations by Members**

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21. If any Interested Party wishes to raise an issue as to any real and/or potential breach of the matters and obligations in Sections C1 and C2 above, including if whether the Member's receipt and/or proposed course of action in relation to any Declarable Entertainment or Declarable Gift merits further action including sanctions against the Member and/or in relation to the Declarable Entertainment or Gift by the rest of the Board and/or the Office ("**Declaration Issue**"), the relevant Interested Party shall within 56 days of becoming aware of the facts giving arise to the Declaration Issue:

- a. set out in writing the relevant Issue(s), including what are the relevant the relevant matters and how such have been and/or may be breached; and
- b. provide a copy in writing:
  - i. if the Declaration Issue concerns any member or the functions of the Governance and Nominating Committee, to the Co-Chairs;
  - ii. to the Office if the Declaration Issue concerns all members and/or the functions of the Governance and Nominating Committee, and both Co-Chairs; or
  - iii. in all other cases, to all members of the Governance and Nominating Committee;

For the avoidance of doubt, such document may be circulated electronically within or as part of emails to the relevant parties.

22. The body/bodies with which the Declaration Issue is raised may in their discretion share and/or highlight such document with the remainder of the Board and/or the Office, including the Member(s) who may be subject of the Declaration Issue as submitted by the Interested Party, for the purposes of:
- a. dealing with and determining the Declaration Issue;
  - b. ensuring good corporate governance of the CISA, including upholding the integrity of its decision-making processes; and
  - c. upholding the Mission Statement of the CISA and the School.

Subject Member(s) are entitled, and are encouraged, to explain their stance on such Declaration Issue(s) in particular for the purpose of ensuring that such Declaration Issue(s) are dealt with swiftly and constructively.

23. After the above, the decisions as to whether there is indeed an Declaration Issue, and what if any appropriate remedies/penalties may be imposed in relation to such (including to require the Member to return or refuse any Declarable Entertainment or Gift insofar as practical, and/or repaying such or donating the value or Estimated Value to a charity of choice), shall be reached, within 56 days of the Declaration Issue having been raised notified as provided above, by:
- a. the Co-Chairs if the alleged Declaration Issue concerns any member or the functions of the Governance and Nominating Committee;
  - b. the Office if the alleged Declaration Issue concerns the all members and/or the functions of the Governance and Nominating Committee, and both Co-Chairs;
  - c. in all other instances of alleged Declaration Issues, members of the Governance and Nominating Committee.

The gist of any reasons underlying such decisions should be communicated in writing by the decision-making party to the Interested Party and the Member in question.

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24. Paragraphs 11 to 14 above shall apply, *mutatis mutandi*, in relation to the resolution of Declaration Issues.