

YORK CATHOLIC DISTRICT SCHOOL BOARD



BOARD POLICY	
<i>Policy Section</i> Finance	<i>Policy Number</i> 801
<i>Former Policy #</i>	<i>Page</i> 1 of 4
<i>Original Approved Date:</i> July 2nd, 2008	<i>Last Approval Date:</i> March 31, 2009 March 1, 2011 February 7th, 2012

POLICY TITLE: USE OF BOARD/SCHOOL FUNDS FOR RECOGNITION/ACKNOWLEDGEMENT PURPOSES

SECTION A

1. PURPOSE

The purpose of this policy, as a publicly funded institution, is to recognize its responsibility for the acceptable, effective, and transparent allocation and spending of Board/School funds. This policy is intended to set out the parameters and guidelines to be followed when such funds are used for recognition/acknowledgement purposes. This policy is not intended for the use of Catholic School Council Funds.

2. POLICY STATEMENT

It is the policy of the York Catholic District School Board to support the occasional use of Board/school funds for recognition/acknowledgement purposes, subject to approved parameters and guidelines.

3. PARAMETERS

3.1 The use of Board/school funds for recognition/acknowledgement purposes must be

- in accordance with all approved York Catholic District School Board guidelines and procedures; and
- limited to members of the York Catholic Learning Community and depending on the circumstances, their immediate families, approved volunteers, or guests of the Board or school.

3.2 The value of any single recognition/acknowledgement shall not exceed one hundred dollars (\$100).

3.3 Any exceptions to this policy must be approved by the Director and/or the Associate Directors.

- 3.4 When questions or concerns arise about approving or providing a recognition/ acknowledgement arise, staff shall consult with their superordinate.
- 3.5 Notwithstanding that Board/school funds may be used on an occasional basis for acknowledgement or recognition purposes, it is understood that schools and departments may collect and use Non Board Funds (Social Funds) for such purposes.

4. RESPONSIBILITIES

Senior Management, Supervisors, Principals, and all other individuals authorized to approve such expenditures, shall:

- Ensure that applicable staff members are accurately informed with respect to this policy;
- Adhere to all relevant Board policies, procedures and guidelines;
- Ensure compliance by monitoring and authorizing expenditures as per parameters and guidelines; and
- Ensure that appropriate documentation and rationale is included to support payment or reimbursement requests.

5. DEFINITIONS

Board/School Funds: All funds including those received from the Ministry, donations, grants, and funds housed in Board and/or school bank accounts.

Non Board Funds (Social Funds):
Funds collected by staff or departments for social purposes. These funds are not considered to be Board/school monies and therefore are not subject to the parameters and guidelines of this policy.

6. CROSS REFERENCES

YCDSB Policy 423	Conflict of Interest for Employees
YCDSB Policy 802	Purchasing, Lease and Rental of Goods and Services
YCDSB Policy 808	Travel, Meals and Expense Reimbursement
YCDSB Procedures	Purchasing Reference Guide
YCDSB Procedures	Purchasing Card Policies and Procedures
YCDSB Procedures	Travel, Meals & Expense Reimbursement Guidelines
YCDSB Procedures	School Generated Funds: Elementary and Secondary

7. RELATED FORMS

YCDSB Admin. 1	Cheque Requisition
YCDSB Admin. 3	Expense Reimbursement Form
YCDSB Admin. 17	P- Card Transaction Log
YCDSB Admin. 19	Exception Approval Form

Site specific forms used by schools for reimbursement of funds through the school bank account.

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SECTION B

GUIDELINES

1. It is expected that the following will be considered prior to using Board/school funds for recognition/acknowledgement purposes:
 - Is the recognition/acknowledgement necessary/appropriate?
 - Is there another fund source, such as a Non Board Funds (Social Funds)?

2. Acceptable use of Board/school funds for recognition/acknowledgement expenditures

Bereavement:

As an expression of sympathy, the Board acknowledges bereavements with a Mass card; however there may be times when it is appropriate to express sympathy with a floral arrangement.

Honoraria:

Clergy, presenters or guests may be presented with an honorarium of a monetary sum, a gift certificate, or other tangible personal item. Presentations of monetary value must be according to the authorities and approval levels as set out in the Purchasing Reference Guide.

Special Circumstances:

- recognition for an honour or accomplishment to a staff member or student(s);
 - the provision of food, subject to the authorities and approval levels set out in the Purchasing Reference Guide, and the Travel, Meals and Expense Reimbursement Policy; or
 - an exceptional situation, subject to prior approval.
3. Unacceptable use of Board/school funds for recognition/acknowledgement expenditures includes but is not limited to:
 - additional gift(s) for retiring employees beyond what is presented at the Annual Retirement Celebration;
 - gifts for staff who are transferring or taking leaves of absence;
 - expressions of 'Get Well', such as balloon or floral arrangements;
 - gifts or acknowledgements of a personal nature, including but not limited to Christmas, Valentines Day, birthdays or Professional Assistants Day;
 - the bulk purchase of gift cards; or
 - the purchase of alcohol.

4. Reimbursement Procedures When Using Board/School Funds for Recognition/Acknowledgement Purposes

- Requests for reimbursement must be accompanied by original detailed receipts and submitted on an Admin 3 Form - Expense Reimbursement Form.
- Purchases made using the Purchasing card shall be detailed on an Admin. 17 Form P-Card Transaction Log. Original detailed receipt(s) are required.
- Requests for reimbursement for the purchase of Gift Cards must be accompanied by a list of the names of the intended recipients.
- Requests for reimbursement through school funds must be submitted on the prescribed forms and follow the administrative controls as outlined in the Procedures for School Generated Funds.
- All reimbursements are subject to audit.

5. Reporting

An exclusive general/sub ledger account will be established to record expenditures governed under this policy. A report on the use of Board/school funds for recognition/acknowledgement purposes will be forwarded to the System Leadership Team on an annual basis.

Approval by Board	February 7th, 2012 <i>Date</i>
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