



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 5
<i>Original Approved Date</i>	<i>Subsequent Approval Dates</i>
July 2nd, 2008	March 31, 2009 March 1, 2011 February 7th, 2012 November 27, 2018

POLICY TITLE: USE OF BOARD AND SCHOOL FUNDS FOR RECOGNITION OR 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 define the parameters and guidelines to be followed when such funds are used for recognition or 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 or acknowledgement purposes, subject to approved parameters and guidelines.

3. PARAMETERS

- 3.1 The use of Board or school funds for recognition or acknowledgement purposes must be:
 - 3.1.1 In accordance with all approved York Catholic District School Board policies, and procedures; and
 - 3.1.2 Limited to employees of the York Catholic District School Board and depending on the circumstances, their immediate families, approved volunteers, or guests of the Board or school.
- 3.2 The value of any single individual recognition or acknowledgement shall not exceed one hundred dollars (\$100).

- 3.3 Any exceptions to this policy must be approved by the Director or Associate Director. When questions or concerns arise relating to the approval or provision of a recognition or acknowledgement, staff shall consult with their immediate supervisor.
- 3.4 Notwithstanding that Board and 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 Social Funds for such purposes, herein referred to as Non-Board Funds.

4. RESPONSIBILITIES

4.1 Director

- 4.1.1 To oversee compliance with the Use of Board and School Funds for Recognition or Acknowledgment Purposes policy.

4.2 Chief Financial Officer and Treasurer of the Board (CFO)

- 4.2.1 To oversee and ensure that applicable staff members and authorized personnel adhere to the Authority Approval Schedule (AAS) with respect to this policy.
- 4.2.2 To ensure compliance by monitoring and authorizing expenditures as per the parameters and guidelines outlined in the AAS.
- 4.2.3 To ensure that appropriate documentation and rationale is included to support payment or reimbursement requests.

5. DEFINITIONS

5.1 Board/School Funds

All funds including those received from the Ministry, donations, grants, and funds deposited in Board or school bank accounts.

5.2 Non-Board Funds (Social Funds)

Funds collected by staff or departments for social purposes. These funds are not considered to be Board or 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 [Approval Authority Schedule](#)

YCDSB Procedures [Purchasing Reference Guide](#)

YCDSB Procedures [Purchasing Card Policies and Procedures](#)

YCDSB Procedures [School Generated Funds: Elementary and Secondary](#)

YCDSB Procedures [Travel, Meals & Expense Reimbursement](#)

7. RELATED FORMS

YCDSB Admin. 1	Cheque Requisition
YCDSB Admin. 3	Expense Reimbursement (Non-Mileage)
YCDSB Admin. 17	P- Card Transaction Log
YCDSB Admin. 19B	Exception Approval Form

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

Approval by Board	November 27, 2018 <i>Date</i>
Effective Date	November 28, 2018 <i>Date</i>
Revision Dates	November 27, 2018 <i>Date</i>
Review Date	November 2023 <i>Date</i>

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SECTION B: GUIDELINES

1. It is expected that the following will be considered prior to using Board and school funds for recognition or acknowledgement purposes:
 - 1.1 Is the recognition or acknowledgement necessary/appropriate?
 - 1.2 Is there another fund source, such as a Non Board Funds (Social Funds)?
2. Acceptable use of Board and School funds for recognition or acknowledgement expenditures:
 - 2.1 **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.
 - 2.2 **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.
 - 2.3 **Special Circumstances**
 - 2.3.1 Recognition for an honour or accomplishment to a staff member or student(s);
 - 2.3.2 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
 - 2.3.3 An exceptional situation, subject to prior approval.
3. Unacceptable use of Board/school funds for recognition or acknowledgement expenditures includes but is not limited to:
 - 3.1 Additional gift(s) for retiring employees beyond what is presented at the Annual Retirement Celebration;
 - 3.2 Gifts for staff who are transferring or taking leaves of absence;
 - 3.3 Expressions of 'Get Well', such as balloon or floral arrangements;
 - 3.4 Gifts or acknowledgements of a personal nature, including but not limited to Christmas, Valentine's Day, birthdays or Professional Assistants Day;
 - 3.5 The bulk purchase of gift cards; or
 - 3.6 The purchase of alcohol.
4. Reimbursement Procedures When Using Board and School Funds for Recognition or Acknowledgement Purposes.
 - 4.1 Requests for reimbursement must be accompanied by original detailed receipts and submitted on an Admin 3 Form - Expense Reimbursement (Non-Mileage).

- 4.2 Purchases made using the Purchasing card shall be detailed on an Admin. 17 Form P-Card Transaction Log. Original detailed receipt(s) are required.
- 4.3 Requests for reimbursement for the purchase of Gift Cards must be accompanied by a list of the names of the intended recipients.
- 4.4 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.
- 4.5 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 and School funds for recognition or acknowledgement purposes will be forwarded to the Senior School Leadership Team as requested.