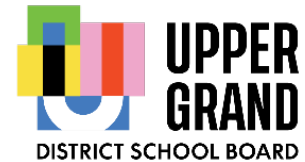


Allowable Expenditures Procedures Manual 708-A



Category:	Finance
Administered by:	Chief Financial Officer
First Adopted:	June 2013
Revision History:	April 2014, January 2018
Next Review:	2018 – 2019 School Year

1. General

- 1.1 These procedures are designed to ensure that all Board employees, committees and other groups and organizations that spend the money of the Board, including School Generated Funds, do so in a responsible, efficient and effective manner and in compliance with all Federal, Provincial and Municipal legislation, regulations, standards and Board policies.
- 1.2 Additional information will be found in the Reimbursement of Expenses, Purchasing, School Generated Funds and Corporate Credit Card Handbooks.

2. Perks (Perquisites)

A perquisite (perk) refers to a privilege that is provided with Board funds, including School Generated Funds, to an individual or group of individuals who are Board staff, Trustees, or Board appointees that provides a personal benefit and is not generally available to others. A perk is only allowable in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an individual's job.

2.1 Allowable perks

- 2.1.1 Perks provided for in the provisions of a collective agreement (e.g., custodial and maintenance staff uniforms, protective footwear).
- 2.1.2 Items generally available on a non-discriminatory basis for all or most employees (e.g., an employee assistance program (EAP), free parking).

- 2.1.3 Health and safety requirements (e.g., protective clothing for staff working in violent situations, protective footwear and hard hats for staff who will visit construction sites as part of their job requirements).
- 2.1.4 Employment accommodations made for human rights and/or accessibility considerations (e.g., special desks, chairs, monitors, headsets).

2.2 Unallowable perks

- 2.2.1 Clothing or clothing allowances not related to Health and Safety or special job requirements (e.g., school T-shirts, golf shirts). Special purpose clothing items used for specific school or Board events are Board property.
- 2.2.2 Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs.
- 2.2.3 Seasons tickets to cultural or social events.
- 2.2.4 Access to private health clinics – medical services outside those provided by the Provincial health care system or by the employer's group insured benefits plans.
- 2.2.5 Professional advisory services for personal matters such as tax or estate planning.

2.3 Exceptions

- 2.3.1 School Generated Funds specifically identified in a school's annual fundraising plan to be spent on such things as hospitality and perks.
- 2.3.2 Perks are defined as items purchased with Board funds or School Generated Funds.

2.4 Approval authority and purchasing

- 2.4.1 The approval authority for an allowable perk will conform to the Procurement Approval Authority Schedule for Goods and Non-Consulting Services in Policy 302 Purchasing.

2.4.2 The process of purchasing any allowable perks will comply with Policy 302 Purchasing and the Purchasing Handbook.

3. Hospitality

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds, including School Generated Funds, to people who **are not** employed by broader public sector organizations (school boards) or any government ministries, agencies and public entities.

3.1 Unallowable hospitality

3.1.1 Hospitality cannot be offered solely for the benefit of Trustees and staff.

3.1.2 Alcohol cannot be reimbursed.

3.2 Professional development and meetings

3.2.1 Refreshments for Professional Development (PD) and meetings (including staff meetings) are allowed to the following extent:

- one opportunity for refreshments up to 3.5 hours
- two opportunities for refreshments for up to 7 hours

3.2.2 Limits (including all taxes, gratuity to a maximum of 15%, catering fee and delivery):

- \$10 per person for break
- \$20 per person for lunch
- \$40 per person for dinner

4. Gifts

4.1 Allowable gifts

4.1.1 The Director, on behalf of the Board, may provide a retirement gift to a retiring employee not to exceed \$100 or an expression of sympathy on the death of an active employee up to \$100.

4.1.2 An expression of appreciation or thank you for a service provided to the Board or a Committee of the Board, by a person outside of the Board's employment up to \$300.

4.2 Unallowable gifts

4.2.1 Expressions of appreciation, recognition or sympathy (Administrative Assistants Day, death of a family member of a co-worker, Christmas lunches, etc.) will be done through staff/department collections.

4.2.2 Alcohol is not an allowable gift.

4.3 Exception

School Generated Funds specifically identified in a school's annual fundraising plan to be spent on such things as gifts.

5. Travel Expenses

See Reimbursement of Expenses Policies 701 and 707 and the Reimbursement of Expenses Handbook for additional information.

5.1 Allowable travel expenses

Business related travel by Board employees and Trustees will be reimbursed at \$0.52/kilometer.

5.2 Unallowable travel

Travel between home and work base.

6. Meals (Expenses)

See Reimbursement of Expenses Policies 701 and 707 and Reimbursement of Expenses Handbook for additional information.

6.1 Allowable meals

6.1.1 Meals recorded individually and not exceeding the following rates per person including tips, taxes and gratuity to a maximum of 15%:

- \$15 breakfast

- \$20 lunch
- \$40 dinner

6.2 Unallowable meals

- No alcohol will be reimbursed
- Meals at a conference which are already included in the cost of the conference registration fee.

6.3 Exceptions

In very limited circumstances, meals exceeding the allowable rates may be approved in circumstances at the discretion of the employee's supervisor or principal.

7. Accommodation and Related Charges

7.1 Allowable accommodation

- Necessary overnight accommodation at a standard single room rate
- Special rates or government rates will be used whenever possible (refer to the Reimbursement of Expenses Handbook)

7.2 Unallowable accommodation

Charges for amenities such as spa services, in-room movies, purchases from the mini bar, etc.

8. Consultants and Other Contractors

Consultant means a person or entity that under an agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision-making. **Consulting Service** means the provision of expertise or strategic advice that is presented for consideration and decision-making.

Contractor means a person or entity providing goods or services to the Board.

8.1 Allowable expenses for consultants and other contractors

Expenses can be claimed and reimbursed only when specifically provided for by contract (e.g., travel expenses, photocopying, courier).

8.2 Unallowable expenses

Hospitality, incidental or food expenses of any kind or in any contract between an organization and consultant or contractor (including meals, snacks or beverages, gratuities, laundry or dry cleaning, valet services, dependent care, home management, personal telephone calls).

9. Approval Authority and Accountability

- 9.1 The approval authority will conform to the Procurement Approval Authority Schedule for Goods and Non-Consulting Services in Policy 302 Purchasing.
- 9.2 The approver is accountable and responsible to ensure that all uses of Board resources are compliant with all policies and procedures.

10. Record Keeping

Record keeping practices as outlined in Board policies 102 School Generated Funds, 302 Purchasing, 701 Reimbursement of Employee Expenses, 706 Corporate Credit Card, 707 Reimbursement of Trustee Expenses, and related handbooks will be maintained for verification and audit purposes.