



Chignecto Central

Regional Centre for Education

CCRCE Policies, Procedures & Guidelines

Effective March 1, 2021

APPROPRIATE USE OF PUBLIC FUNDS GUIDELINES

(Applies to the Regional Centre and all CCRCE schools, including school-based funds)

Chignecto Central Regional Centre for Education (CCRCE) is publicly funded and therefore must be accountable to the public. It is our responsibility to ensure taxpayers' dollars are used prudently and responsibly with a focus on accountability, transparency and value for money. These guidelines apply to expenditures initiated at the school level, as well as at central office.

Authorized Expenses

The purchase of resources/supplies shall go through the proper purchasing procedures to take advantage of bid vendor discounts and ensure compliance with health and safety guidelines. They should not be submitted on Request for Reimbursement Forms for reimbursement or incurred on CCRCE Visas.

Any expense incurred or submitted for reimbursement must be:

- reasonable
- appropriate
- within available budget
- able to stand up to public scrutiny and
- properly explained and documented

Examples of appropriate expenditures:

- Travel and meal reimbursements as set out in the Employee Expense Guidelines
- Employee recognition programs as determined by the Human Resources Department (e.g. 25-year service recognition)
- Gifts for reasons of diplomacy, protocol, volunteering - the giving of token gifts to individuals outside of CCRCE (value not to exceed \$40.00). This does not include employees.
- Social events where the primary recipients are students

- Meeting and related expenses, if required (see below)
- In rare and extraordinary circumstances, the provision of an outside vendors coffee and/or snacks to a staff (e.g., a tragic event). Circumstances should be documented on receipt(s).
- In unusual workload situations where staff are working an excessive amount of overtime, the provision of “take out” brought into the workplace by a Supervisor (must be pre-approved by applicable Director and circumstances documented on receipt(s))

Examples of inappropriate expenditures:

- Candy, chocolate, pop or chips for reception, desks or offices
- Gift boxes of chocolate or flowers for staff/schools (e.g. Christmas; Professional Admin Day)
- Gifts for special occasions for employees or immediate family (e.g., baby showers, retirements, weddings, etc.)
- Snacks for meetings or other Departments/Schools
- Christmas decorations for offices or other office decor
- Personal items (i.e. hand soap)
- Items for non-school related fund-raisers
- Donations
- Cakes for staff/employees
- Christmas lunch for staff (Family/ Dept./ School)
- Social events or personal celebrations for employees such as office parties, birthdays, anniversaries, holidays, etc.

This list is not meant to be exhaustive but rather to act as guidance.

Expenses of a personal employee nature, as listed above, may be funded through voluntary contributions from fellow employees, an established employee funded social fund or personal payment(s).

Meeting Expenses

CCRCE recognizes that meeting and related expenses can be necessary and are legitimate expenses for employees to conduct operations and the business of the organization, both within the organization, and with external stakeholders and partners.

Meeting and related expenses should be managed in an accountable, economical, and consistent manner to reflect the prudent stewardship of public funds. Meeting and related expenses must be able to stand up to scrutiny by auditors and members of the public, properly explained and documented; fair and equitable; compliant with other policies; reasonable; and appropriate.

Meeting attendees should be provided sufficient time for lunch. Attendees who are authorized

to claim meals as set out in the Employee Expense Guidelines may then do so. If it is determined that it is not practical to provide sufficient time and a working lunch is required, reasonable expenses for that lunch are appropriate.

Responsibilities of the Approver

As a cost centre manager, you are accountable for many financial and procurement decisions. While adherence to CCRCE finance and procurement policies are always required, there are still circumstances which will require discretion by the cost centre manager. It is important that cost centre managers are able to support the rationale used in making their determination on required expenditures, such as travel costs, resources purchased, etc.

The review should include consideration of the necessity of the expense(s) and whether the most cost-effective option(s) was selected under the circumstances. The expense must be properly supported by appropriate documentation, including original, itemized receipts and can be paid within existing budgets. Receipts submitted which are determined to be unreasonable or excessive are subject to disallowance.

In addition, employees can never approve their own expenses, even if they are the one responsible for their budget.

As an organization that is primarily funded through public dollars, we have an obligation to the public and must instill trust and confidence. As always, please do not hesitate to connect with the CCRCE finance and procurement team if you have any questions.