

Employee Gifts and Appreciation

1 | Purpose

The purpose of this Administrative Regulation is:

- to ensure prudent use of public funds that are under the stewardship of The Calgary Board of Education; and
- to provide a framework of accountability and rules to guide the effective oversight of public resources used for employee gifts and events.

2 | Scope

This Administrative Regulation applies to:

- all CBE employees, and
- all expenses for employee recognition and appreciation from any and all Calgary Board of Education managed funds, regardless of the method of payment, including:
 - a) School and department centralized budget allocations;
 - b) Calgary Board of Education administered staff development funds;
 - c) School decentralized budgets;
 - d) School generated funds;
 - e) Funds raised by The Calgary Board of Education revenue generating initiatives; and
 - f) Any other funds received by any school or department of The Calgary Board of Education from any source.
- This administrative regulation does not apply to gifts, celebrations and recognitions that are funded by employees.
- This administrative regulation does not apply to events hosted for students and/or your school community.

3 | Compliance

All employees are responsible for knowing, understanding and complying with this Administrative Regulation.

Administrative
Regulation No.
2061

Classification:
Finance and Budget

Effective Date:
April 3, 2018

4 | Principles

The following principles apply to expenses incurred for employee gifts and events:

- Public funds are to be used prudently and responsibly with a focus on accountability and transparency. The expenditure of public funds should be able to withstand the scrutiny of members of the public.
- Appreciation expressed through recognition of employees' good work is an important element to creating a positive work culture.
- Informal recognition is an effective strategy to acknowledge employees for their contribution to the Calgary Board of Education.

5 | Definitions.

CBE: means The Calgary Board of Education.

Gift: means a material gesture of acknowledgement or appreciation that requires a financial expenditure.

Near-Cash: means an item that functions as cash, such as a gift certificate or gift card, or an item that can be easily converted to cash. It is an instrument that the recipient can use to purchase whatever merchandise or service the store offers. There is an element of choice involved.

6 | Regulation Statement

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| General | 1) All expenditures considered under this administrative regulation must have an assigned budget and the budget must be approved by the appropriate budget authority. |
| Acknowledgement or Appreciation | 2) Acknowledgement or appreciation may be expensed through CBE managed funds for employees in recognition of services rendered beyond the expectations of the employee's normal duties or during personal time. Examples of such service include, but are not limited to: <ul style="list-style-type: none">a) extra-ordinary event management;b) major emergency event management;c) major project completion; ord) new school opening. |

- 3) Food service for staff appreciation is limited to a light snack and must be within the appreciation per diem, as published in the Employee Expense Schedule of Limits and Allowances.
- 4) The use of non-CBE facilities for staff appreciation is allowed only when CBE facilities are unavailable or are inappropriate.
- 5) The use of non-CBE facilities requires prior approval from the authorized approver.

Bereavement

- 6) CBE managed funds may be used for expressions of condolences in the event of the death of an employee, in an amount not to exceed the approved limit published in the Employee Expense Schedule of Limits and Allowances.
- 7) The bereaved employee's supervisor is responsible for coordinating the expression of condolence on behalf of the CBE.
- 8) The expression of condolences sent on behalf of the CBE does not preclude or supersede employee funded initiatives.

Cash or Near-Cash Gifts

- 9) Due to tax implications imposed by Canada Revenue Agency, gifts of cash or near-cash (such as gift certificates) are prohibited.

Gifts

- 10) CBE managed funds shall not be used for gifts to individuals for:
 - a) resignation/retirement, with the exception of the retirement gift and recognition program managed by Human Resources;
 - b) employee leaving/relocation;
 - c) service/recognition awards, with the exception of the service and recognition program managed by Human Resources;
 - d) illness;
 - e) cultural and life events, such as birthdays, marriage, seasonal holidays, etc.;
 - f) Administrative Professionals' Day, Bosses' Day, etc.; or
 - g) raffles, prizes, etc.

**Staff Party/
Celebration**

- 11) CBE managed funds shall not be used for staff parties or celebrations when the event is social rather than professional.

This includes events where food service is the primary element.

- 12) CBE managed funds shall not be used for payment of celebrations such as:
 - a) resignation/retirement, with the exception of the retirement events managed by Human Resources;
 - b) employee leaving/relocating;
 - c) seasonal and holiday celebrations, school start up, year-end celebrations, etc.; or
 - d) cultural and life events, such as birthdays, marriages, births, etc.

7 | History

DATES	
Approval	April 3, 2018
Revision/Review Dates	

8 | Related Information

- AR 2060 – Employee Business and Travel Expenses
- Employee Expense Schedule of Limits and Allowances