

NON-EMPLOYEE PAYMENTS/GIFTS
GUEST SPEAKERS, PRESENTERS, ETC.

PAID

If you are requesting to pay an onsite* presenter directly with a check from the Accounts Payable System - Direct Payment, the following process needs to be followed:

1. If the person is not already a current vendor; the finance office needs to be notified with the full name, address, phone number and email of the person so they can be added as a new vendor (currently Heather Anderson is handling vendor management).
2. Upon receipt of the information, a W9 tax form and Workers Compensation (WC) insurance coverage request form is sent to the potential new vendor; we must have these documents on file in the finance office prior to being able to release any payments. If a person does not carry WC insurance, they simply state "I do not have insurance," sign it and return to the finance office. Please note the act of filling out a tax form (W9) does not automatically generate a wage statement, 1099 forms are only issued if the "independent contractor" earns \$600 or more. Both of these documents are necessary for annual auditing purposes; our auditors and the workers compensation company auditors, potentially IRS auditors.
3. When the new Vendor is setup, create the Purchase Order (before the date of the event), receive the service and attach appropriate documents for payment backup. If the check is to be held for hand delivery please make note in "PO NOTES" section – Send Check to "teacher name, admin, etc."
4. When the check is issued in the next accounts payable run, the finance office will send the check to person listed in the "PO NOTES" section, if no one is listed the check will be mailed to the address on file for the vendor.

UNPAID

If you would like to simply give someone a small token of thanks, a gift certificate/gift card, a Non-Cash Honorarium under \$100 (see Gift Policy GCIB)

1. Issue a PO to the Vendor you would like to purchase the card(s) from.
2. Receive and request the check to be sent to you directly, note this in the "PO NOTES" section
3. Once you receive the check, purchase the gift cards
4. Make photocopies of the card(s) and receipt, then attach those to the PO
5. Once you have given the gift card to someone to say "thank you," they must acknowledge receipt of it via a signed voucher (see example attached), you would then attach this to the original PO labeling it "Gift Card Recipient Voucher." If for some reason a Voucher can't be signed at the time of the event, a follow up email from the recipient would be acceptable if it includes all of the pertinent information, then printed and attached to the PO.
6. Gift cards must be distributed within the same fiscal year of purchase. Any cards not distributed at the end of a school year need to be immediately returned to the fiscal services office. Leftover gift cards cannot be used to make purchases outside the normal purchasing procedures for the District.

*If we are taking a field trip to a presenter's personal location, a certificate of liability insurance needs to be filed with the district naming us as additional insured.

DISTRICT-SPONSORED GIFTS AND MEALS

The Board will authorize the expenditure of funds for gifts or meals when it is ethically appropriate to do so in the course of school district business and will not breach the conflict of interest policy. Any gifts in excess of \$100 shall require authorization from the School Board Chair.

Gifts:

Purposes by which gifts or other tokens of appreciation or condolence can be expressed to an individual or group of individuals by the administration or representative school board:

- a. Meritorious service above and beyond the normal call of duty
- b. Retirement or departure from the district — predicated on years of service
- c. Visiting dignitaries or guest speakers
- d. National observances of special appreciation weeks
- e. Special holiday observances, opening and/or closing school ceremonies
- f. Illness, condolences, weddings, and/or birth (etc.) gifts using sunshine funds of which a portion or all of the funds has been raised by employee activities or contributions

Meals:

Purposes by which meals may be provided to an individual or group of individuals by the administration or representative school board. Please refer to Policy GCIB-R: Expense Guidance for Business Meals:

- a. Special holiday observances, opening and/or closing school ceremonies
- b. Visitors including dignitaries, school recruiters, guest speakers and/or town/state/other district officials
- c. Administrator/employee recruitment
- d. Administration/Board issues or considerations that warrant extended conversation/meetings
- e. Administration/Board planning, potential programs, opportunity, event or activity that merits special attention

Approved:

Hanover School Board: 16 November 2016

Dresden School Board: 29 November 2016

SAU 70 Board: 5 December 2016

Norwich School Board: 7 December 2016