

HOSPITALITY AND COMMUNITY STEWARDSHIP EXPENDITURES POLICY



HOSPITALITY AND COMMUNITY STEWARDSHIP EXPENDITURES POLICY			
Effective Date	March 16, 2017	Policy Type	Administrative
Responsibility	Director, Financial Services	Cross-Reference	1. Employee Recognition Policy 2. Financial Signing Authority Policy 3. Liquor Policy 4. Political Contributions and Attendance at Political Events Policy. 5. Purchasing Policy 6. Travel and Related Expenses Policy 7. Use of Credit Card Policy
Approver	Executive Council		
Review Schedule	Every 5 years		

1. Policy Statement

- 1.1. Members of Grande Prairie Regional College (“GPRC” or the “College”) may be required from time to time, to host employees and non-employees or provide a gesture of gratitude to non-employees as a matter of courtesy, or in order to conduct College business. This policy provides guidance under which expenses for food, beverage, alcohol, and gifts (to non-employees) can be incurred or reimbursed.
- 1.2. It is in the best interest of the College to have members of the Board of Governors and College employees maintain contacts through memberships in community organizations, serving on committees or by attending functions held by charitable, non-profit or other organizations. Doing so will allow the College to build and strengthen relations with its key stakeholders. This policy provides guidance under which community stewardship expenses can be incurred or reimbursed.
- 1.3. Donor or funding agency restrictions may differ from those of the College and may determine the expense qualification and criteria. In circumstances where donor or funding agency restrictions do not address a particular situation, College policy and procedures will apply.

2. Background

- 2.1. A well-defined framework of accountability for hospitality, gift-giving, and community stewardship expenses can reduce the risk of inappropriate or ineligible expenses incurred and reimbursed. Ensuring standards for these types of expenses are in place can reduce these risks.
- 2.2. The College has adopted the practice of publicly disclosing Senior College Official’s hospitality and working session/meeting expenses as required by the Government of Alberta Treasury Board and Finance, to enhance public confidence in the management of expenses and public resources incurred in the course of College business.

3. Policy Objective

- 3.1 As a publicly-funded institution, GPRC is accountable for the prudent and effective stewardship of College funds. The objective of the policy is to facilitate hospitality, gift-giving, and community stewardship expenses in support of the College’s mission while maintaining controls for accountability, consistent with the Alberta post-secondary sector.

HOSPITALITY AND COMMUNITY STEWARDSHIP EXPENDITURES POLICY



3.2 The objectives of this policy are to:

- 3.2.1 Define conditions under which hospitality and community stewardship expenses are reimbursable
- 3.2.2 Define the nature and type of hospitality and community stewardship expenses that are reimbursable by the College
- 3.2.3 Identify the documentation required to support hospitality and community stewardship expense claims
- 3.2.4 Ensure consistency in the administration of hospitality and community stewardship expenses
- 3.2.5 Ensure prudent use of College funds

4. Scope

- 4.1 This policy applies to all College staff including but not limited to, Members of the Board of Governors, Senior Officials, faculty, and staff.
- 4.2 This policy applies to the following expenses incurred or claimed in relation to College business:
 - 4.2.1 Hospitality (community stewardship, special events & celebrations)
 - 4.2.2 Working sessions
 - 4.2.3 Employee functions
 - 4.2.4 Gifts for employees and non-employees
 - 4.2.5 Community functions
- 4.3 Gifts to employees for performance, recognition, special occasion unrelated to work performance, or in sympathy are not within the scope of this policy. Refer to the Employee Recognition Policy.

5. Definitions

- 5.1 “Authorized Approver” refers to an individual or department with authority to approve reimbursements based on the College’s Financial Signing Authority Policy.
- 5.2 “College Community Member” refers to a Member of the Board of Governors, a College volunteer, donor, or supporter.
- 5.3 “Community Stewardship Expenses” refers to expenses from activities dedicated to maintaining the image of the College or maintaining or promoting understanding and favourable relations with the community or public at large or any segment of the public.
- 5.4 “Committee Meeting” see Working Session.
- 5.5 “Employee Functions” are events for which the primary purpose is to enable all College employees, or all employees within a work unit, to celebrate a significant occasion.
- 5.6 “Gifts” refer to items purchased as a result of the normal exchange of hospitality between persons doing business together, token exchanges as a part of protocol, and the normal presentation of gifts to persons participating in public functions or providing a special service to the College. Gifts for employees are not within the scope of this policy.

HOSPITALITY AND COMMUNITY STEWARDSHIP EXPENDITURES POLICY



- 5.7 "Hospitality Expenses" are expenses for which the primary purpose is to host (entertain) non-employees who are not otherwise engaged in work for the College as a matter of courtesy or to facilitate College business. Employees may also be attending the event as hosts. Expenses are not recovered from attendees.
- 5.8 "Meeting" refers to an assembly or gathering of employees for the purpose that supports the educational, research or service activities of the College.
- 5.9 "Senior College Official" refers to Members of the Board of Governors, the President and CEO, and Vice-Presidents.
- 5.10 "Significant Occasion" refers to something noteworthy or of great importance.
- 5.11 "Special Event" refers to a one-time or infrequent event outside the normal activities of the College.
- 5.12 "Working Sessions" include events where primarily College employees gather within a work setting including workshops, retreats, planning or training sessions, and committee meetings with the primary purpose of conducting College business.

6. General Requirements

- 6.1 In keeping with the College's status as a publicly-funded institution, it is the responsibility of the claimant to exercise good judgement, moderation, and due regard for economy when organizing hospitality events.
- 6.2 The College may reimburse expenses related to hospitality and community stewardship when the expenses are:
 - 6.2.1 Related to or facilitates the business of the College
 - 6.2.2 Properly documented
 - 6.2.3 Approved by an Authorized Approver in accordance with the Financial Signing Authority Policy
- 6.3 Hospitality, and community stewardship expenses, must be claimed by the most senior person of the host department and should be in accordance with the Financial Signing Authority Policy.
- 6.4 Required documentation for these expenses must be accompanied by:
 - 6.4.1 Original itemized, detailed receipts for all expenses incurred or claimed.
 - 6.4.2 An explanation of the type of event (hosting, working session/committee meeting, or employee function) the purpose of the event, date, time and location.
 - 6.4.3 The names of the attendees, or for large functions, the estimated number of attendees.
 - 6.4.4 Prior written approval from the appropriate Senior College Official when required by this policy.
- 6.5 Giving a gift on behalf of the College, must consider due regard for economy and the contribution being recognized, exercise good judgement, moderation, and take into consideration culturally acceptable practices.

HOSPITALITY AND COMMUNITY STEWARDSHIP EXPENDITURES POLICY



- 6.6 Request of reimbursement of such expenses must be submitted within 30 days upon completion of the event. Expenses must be submitted in the same fiscal year that they occurred and should be claimed no later than three business days into the new fiscal year. Claims outside of these timelines may not be approved.

7. Hospitality

Hosting

- 7.1 Hospitality events are gatherings for which the primary purpose is to host (entertain) non-employees or those who are not engaged in work for the College as a matter of courtesy or to facilitate College business, to the extent that such expenses are not recovered from attendees, such as donors, business, industry, public representatives, prospective employees and visiting speakers.
- 7.2 Prior written approval is required for hospitality expenses in excess of \$2,000 per event, from the hosting department's Senior College Official.
- 7.3 The serving of alcohol is permitted, if deemed appropriate by the hosting department's Senior College Official to a maximum of \$20 per person, per event. If liquor is served on College premises, it must be in accordance with the Liquor Policy. Hosting units may set lower limits or opt not to serve alcohol.

Working Sessions/Committee Meetings

- 7.4 Working sessions/committee meetings include events where primarily College employees gather within a work setting including workshops, retreats, planning or training sessions and committee meetings and for which expenditure for food and beverage is necessarily incurred. Non-employees may also be in attendance.
- 7.5 Two employees meeting over the lunch hour is not considered a working session or committee meeting therefore food and beverages cannot be expensed or claimed.
- 7.6 Expenses should be kept to a minimum. Alcohol is not permitted. On-site venues should be booked except where off-site venues are deemed reasonable and appropriate by the department head (Dean or Director).

College-Wide Employee Functions

- 7.7 College-wide employee functions are generally available to all College employees to attend free of charge and sponsored by administrative offices such as President, Vice-Presidents, or the Board of Governors. Non-employees may also be invited to attend. Examples of these types of events are the Employee Recognition Ceremony and College Barbeque.
- 7.8 Alcohol is permitted, but should be served on a cash-basis (ineligible for claim or reimbursement) and must be in accordance with the Liquor Policy.

Divisional/Department Functions

- 7.9 Divisional/department functions are those functions that employees within a specific work unit are invited to attend free of charge or at a reduced rate. Examples include Divisional seasonal party, barbeque, or a department retirement party for a long-serving employee. Non-employees may also be in attendance.

- 7.10 Divisions/departments must take into consideration the business purpose, frequency and cost to the College for employee functions, and may use their discretion to ask attending employees to pay for a portion of, or the out-of-pocket expenses.
- 7.11 All department functions that are sponsored fully or partially by the College must have prior written approval by the appropriate Senior College Official.
- 7.12 The College will only fund up to one function per occasion. For example, if a division is hosting a seasonal party or retirement party, a department under this division may not additionally expense a department party for the same occasion.
- 7.13 Expenses should be kept to a minimum and should not exceed \$50 per person per event. Alcohol is not permitted except on a cash basis and in accordance with the Liquor Policy.
- 7.14 On-site venues should be booked except where off-site venues are deemed reasonable and appropriate by the department head (Dean or Director).

8. Gifts for Employees and Non-Employees

- 8.1 This policy specifically excludes gift giving to College employees. Refer to the Employee Recognition Policy for current recognition procedures.
- 8.2 Employees often personally contribute to gifts to acknowledge fellow employees rather than using College funds. This practice is accepted. In this instance, there is no requirement to consider tax implications.
- 8.3 A non-employee gift is a modest token of appreciation to an external individual such as a student, visitor, volunteer, donor, or host institution in recognition of a contribution to the College.
- 8.4 Non-GPRC gift cards and gift certificates are not eligible for claim or reimbursement when given as a prize or gift to a non-employee. The use of gift cards for fulfilling the needs of the Room of Plenty and Emergency Student Aid programs are permitted.
- 8.5 Gifts of alcohol are not permitted under any circumstances.
- 8.6 Gifts of tobacco are not acceptable, except when honoring a member of the Aboriginal community for ceremonial purposes.
- 8.7 In most cases, GPRC logo items such as a t-shirt, hat, hoody, mug, lanyard, or flowers may be most appropriate in recognizing a visitor or guest speaker (non-employee) and should be of nominal value (under \$50). Departments may opt to establish lower amounts.
- 8.8 Gifts over the nominal value of \$50 per occurrence should have prior written approval by the department Dean or Director. Gifts over \$100 per occurrence should have prior written approval by the appropriate Senior College Official.
- 8.9 As a publicly-funded institution, a donation to a registered charity is not normally acceptable. However, in the event of the death of a College community member or as deemed appropriate by the President, a contribution to the charity of the surviving family's choice, may be given in lieu of flowers. Only the President is authorized to initiate this type of expense.
- 8.10 Political contributions are expressly prohibited under all circumstances, even in the case of bereavement.

HOSPITALITY AND COMMUNITY STEWARDSHIP EXPENDITURES POLICY



9. Community Stewardship

- 9.1 Attendance by GPRC representatives in their official capacity at political events is strictly prohibited. Refer to the Political Contributions and Attendance at Political Events Policy.
- 9.2 Executive Council will determine which community fundraising functions should be attended by College representative(s), and by whom, while considering how attendance contributes to the support of educational, research or service activities of the College.
- 9.3 The attending College representative(s) may claim or be reimbursed for the price of one additional event ticket for the accompaniment of a guest, which may be a non-employee, spouse or friend; with prior written approval of Executive Council.
- 9.4 Memberships and associated fees for participation in community groups, such as Rotary, may be reimbursed or claimed within department budgets for Senior College Officials, Deans and Directors and in accordance with the Financial Signing Authority Policy.

10. Roles and Responsibilities

STAKEHOLDER	RESPONSIBILITIES
Chair Board of Governors	<ul style="list-style-type: none"> • Review for approval, exceptions to the requirement of this policy for the President
Executive Council	<ul style="list-style-type: none"> • Approve and formally support this Policy
President	<ul style="list-style-type: none"> • Where deemed appropriate, initiate a donation in lieu of flowers, in the event of the death of a College community member. • Review and approve any exceptions to the requirements of this policy
Senior College Official	Within the division of responsibility: <ul style="list-style-type: none"> • Review for approval, hospitality expenses over \$2,000 • Review for approval, division/department celebrations, funded by the College. • Review for approval, the serving of alcohol at College hosted events • Review for approval, gifts to non-employees over \$100
Vice-President Administration	<ul style="list-style-type: none"> • Review and approve any exceptions to the requirements of this policy
Department Dean or Director	<ul style="list-style-type: none"> • Ensure staff follow the requirements of this policy • Ensuring the requests for reimbursement are reasonable and in compliance with this policy and related policies • Review for approval, gifts to non-employees over \$50
Director, Financial Services	<ul style="list-style-type: none"> • Oversee the implementation of this policy
Financial Services Staff	<ul style="list-style-type: none"> • Ensure the requests for reimbursement are reasonable and in compliance with this policy and related policies and any funding restrictions • Process reimbursements in a timely manner • Properly record expenses and reimbursements in the general ledger. • Report any taxable reimbursements to the Canada Revenue Agency • Perform monitoring and reviewing (e.g. auditing) of expense claims

HOSPITALITY AND COMMUNITY STEWARDSHIP EXPENDITURES POLICY



STAKEHOLDER	RESPONSIBILITIES
Claimant	<ul style="list-style-type: none">• Comply with the requirements of this policy applicable to them at all times• Ensure that the expenses have been incurred for legitimate and reasonable College business purposes and are accordance with this policy

11. Exceptions to the Policy

- 11.1 Exceptions to the guiding principles in this policy must be documented and formally approved by the President and Vice-President Administration. The Chair of the Board of Governors must approve exceptions for the President.
- 11.2 Policy exceptions must describe:
 - 11.2.1 The nature of the exception
 - 11.2.2 A reasonable explanation for why the policy exception is required
 - 11.2.3 Any risks created by the policy exception
 - 11.2.4 Evidence of the approved exception per 11.1

12. Inquiries

- 12.1 Inquiries regarding this policy can be directed to the Director, Financial Services.

13. Amendments (Revision History)

- 13.1 Amendments to this policy will be published from time to time and circulated to the College community.