

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 Code of Conduct Policy 2. Employee Recognition Policy 3. Financial Signing Authority Policy 4. Gift Card Approval Form 5. Liquor Policy 6. Procurement Policy 7. Smoke Free Policy 8. Travel and Related Expenses Policy 9. Research Grants Policy 10. Use of Credit and Procurement 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 guests, employees, students and community members to provide a gesture of gratitude, 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 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, grantor or funding agency restrictions may require other additional hospitality criteria and standards. In these circumstances, the College Policy and funder requirements will be applied in tandem, or at the highest standard. Refer to Research Grants Policy.

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 being incurred or reimbursed. Ensuring standards for these types of expenses are in place can reduce these risks.
- 2.2. As required by the Government of Alberta Treasury Board, the College has adopted the practice of publicly disclosing hospitality, working session, and meeting expenses incurred by the Board of Governors Chair, and Executive Council Members. This enhances 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 and values while maintaining controls for accountability, consistent with the Alberta post-secondary sector.

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3.2 The objectives of this policy are to:

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

4. Scope

- 4.1 This policy applies to all employees of GPRC, as well as those who may be hosting on behalf of the College, including students, volunteers, contractors and consultants. It encompasses all funds administered by GPRC including funds held on behalf of others.
- 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
- 4.3 Gifts to employees for performance, recognition, special occasions unrelated to work performance, or in sympathy are not eligible business expenses. Refer to the Employee Recognition Policy for acceptable recognition practices and procedures.

5. Definitions

- 5.1 "College Community Member" refers to a Member of the Board of Governors, College volunteer, donor, or supporter.
- 5.2 "Community Stewardship Expenses" refers to expenses from activities dedicated to maintaining the image of the College, or maintaining or promoting favourable relations with the community or public at large or any segment of the public.
- 5.3 "Committee Meeting" see Working Session.
- 5.4 "Department Head" refers to the dean or director.
- 5.5 "Detailed Receipt" a receipt provided by the vendor or supplier which itemizes the goods or services purchased, indicates the date, name of facility, amount of taxes charged, and a total.
- 5.6 "Donation" a gift of money or property given to a registered charitable organization without valuable consideration to the donor.
- 5.7 "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.
- 5.8 "Executive Council Member" refers to the President and Vice-Presidents.
- 5.9 "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

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gifts to persons participating in public functions or providing a special service to the College.

- 5.10 "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.
- 5.11 "Meeting" refers to an assembly or gathering of employees for the purpose that supports the educational, research or service activities of the College.
- 5.12 "Significant Occasion" refers to something noteworthy or of great importance.
- 5.13 "Special Event" refers to a one-time or infrequent event outside the normal activities of the College.
- 5.14 "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 a signing authority in accordance with the Financial Signing Authority Policy.
- 6.3 Required documentation for these expenses must be accompanied by:
 - 6.3.1 Original itemized, detailed receipts for all expenses incurred or claimed, and proof of method of payment.
 - 6.3.2 An explanation of the type of event (hospitality, working session, or employee function) and the purpose, date, time and location.
 - 6.3.3 The names of the attendees, or for large functions, the estimated number of attendees.
 - 6.3.4 Prior written approval from the appropriate Executive Council Member, when required by this policy.
- 6.4 When giving a gift on behalf of the College, the purchaser should consider the contribution being recognized, exercise good judgement and moderation, and respect culturally acceptable practices.
- 6.5 Request for reimbursement of 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.

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7. Hospitality

- 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, students and visiting speakers.
- 7.2. Prior written approval from the hosting department's Executive Council Member is required for hospitality expenses in excess of \$2,000 per event. Exception is given to College-wide recruitment, orientation and graduation events.
- 7.3. The serving of alcohol is permitted, if deemed appropriate by the hosting department's Executive Council Member, 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. The hosting department may set lower limits or opt not to serve alcohol.

8. Working Sessions/Committee Meetings

- 8.1. Working sessions/committee meetings include events where College employees primarily 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.
- 8.2. 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.
- 8.3. 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.

9. College-Wide Employee Functions

- 9.1. College-wide employee functions are normally held to celebrate a significant occasion and are generally available to all College employees to attend free of charge. Non-employees may also be invited to attend.
- 9.2. Prior written approval is required from the hosting department's Executive Council Member for hospitality expenses in excess of \$2,000 per event. Exception is given to the following College-wide events: Employee Recognition/Retirement Ceremonies and College Barbeque.
- 9.3. Alcohol is permitted, with approval of the Executive Council Member, but should be served on a cash-basis (ineligible for claim or reimbursement) and must be in accordance with the Liquor Policy.

10. Division/Department Functions

- 10.1. Division/department functions are events to which employees within a specific work unit are invited to celebrate milestones, achievements or projects. Non-employees may also be in attendance.
- 10.2. Divisions/departments must take into consideration the business purpose, frequency and cost to the College for these functions, and may use their discretion to ask attending employees to pay for a portion of, or the out-of-pocket, expenses.
- 10.3. Functions for personal occasions, such as birthdays, marriages etc., or personal achievements

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are not considered reasonable business expenses and, per standard industry practices, these functions must be self funded by attendees.

- 10.4. Department functions that are fully or partially sponsored by the College must have prior written approval by the appropriate Executive Council Member.
- 10.5. The College will only fund or partially fund up to one function per occasion.
- 10.6. Expenses should be kept to a minimum, be within the department or division budget, 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.
- 10.7. On-site venues should be booked except where off-site venues are deemed reasonable and appropriate by the department head.

11. Gifts for Employees and Non-Employees

- 11.1. This policy specifically excludes gift giving to College employees. Refer to the Employee Recognition Policy for current recognition procedures.
- 11.2. Employees often personally contribute to gifts that acknowledge fellow employees, rather than using College funds. This practice is accepted industry standard.
- 11.3. 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.
- 11.4. Gift cards or vouchers, given as a gifts or prizes, must be approved by the department head in order to be accepted or reimbursed as eligible business expenses. Refer to GPRC Assistant for Gift Card Approval Form.
- 11.5. Gifts of alcohol, tobacco, and cannabis are not permitted.
 - 11.5.1 GPRC honours the traditional ways of Indigenous peoples and supports the sacred use of tobacco. As a result, gifts of tobacco for Ceremonial Purposes is an acceptable expense. Refer to Smoke Free Policy.
- 11.6. In most cases, GPRC logo items, such as a t-shirt, hat, hoody, mug, lanyard, or bouquet of flowers may be most appropriate in recognizing a visitor or guest speaker (non-employee) and should be of nominal value based on departmental discretion.
- 11.7. Expenditures for gifts must be approved as follows:

- 11.7.1 Up to \$100, Chair or Manager
- 11.7.2 Between \$100 - \$250, Department Head
- 11.7.3 Over \$250, Executive Council Member with notification to the Director, Financial Services

12. Donations and Political Contributions

- 12.1. 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.
- 12.2. Political contributions are expressly prohibited under all circumstances, even in the case of bereavement.

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13. Community Stewardship

- 13.1. Attendance by GPRC representatives in their official capacity at political events is strictly prohibited. Refer to the Employee Code of Conduct Policy.
- 13.2. 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.
- 13.3. 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.
- 13.4. Memberships and associated fees for participation in community groups, such as Rotary, may be reimbursed or claimed within department budgets for Executive Council Members and Department Heads, in accordance with the Financial Signing Authority Policy.

14. 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 which involve the President.
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, for approval, any exceptions to the requirements of this policy.
Executive Council	<ul style="list-style-type: none"> Approve and formally support this Policy.
Executive Council Member	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 \$250.
Vice-President Administration	<ul style="list-style-type: none"> Review, for approval, requested exceptions to the requirements of this policy.
Department Head (Dean or Director)	<ul style="list-style-type: none"> Ensure staff follow the requirements of this policy. Ensure that requests for reimbursement are reasonable and in compliance with this policy, and other related policies. Review for approval, gifts to non-employees between \$100 and \$250.
Chair/Manager	<ul style="list-style-type: none"> Review for approval, gifts to non-employees up to \$100.
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 that requests for reimbursement are reasonable and in compliance with this policy, and other related policies. 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.

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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.
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15. Exceptions to the Policy

15.1. 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 involving the President. Evidence of the approval must be submitted to Financial Services for processing.

15.2. Policy exceptions must describe:

15.2.1 The nature of the exception.

15.2.2 A reasonable explanation for why the policy exception is required.

15.2.3 Any risks created by the policy exception.

16. Inquiries

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

17. Amendments (Revision History)

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

17.2 Post-Implementation Review: Approved March 5, 2019