

HOSPITALITY AND COMMUNITY STEWARDSHIP EXPENDITURES POLICY

HOSPITALITY AND COMMUNITY STEWARDSHIP EXPENDITURES POLICY			
Effective Date	October 21, 2025	Policy Type	Administrative
Responsibility	Director, Financial Services	Related Policies	1. Employee Code of Conduct Policy 2. Employee Recognition Policy 3. Financial Signing Authority Policy 4. Gift Card Request Form 5. Liquor Policy 6. Procurement Policy 7. Travel and Related Expenses Policy 8. Use of Credit and Procurement Card Policy
Approval Authority	Executive Council	Review Schedule	Every 5 Years

1. Policy Statement

- 1.1. Members of Northwestern Polytechnic ("NWP") 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 NWP 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 NWP to have members of the Board of Governors and NWP 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 NWP 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 NWP Policy and funder requirements will be applied in tandem, or at the highest standard.

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, NWP 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 NWP business.

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3. Policy Objective

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

4. Scope

- 4.1 This policy applies to all employees of NWP, as well as those who may be hosting on behalf of NWP, including students, volunteers, contractors and consultants. It encompasses all funds administered by NWP including funds held on behalf of others.
- 4.2 This policy applies to the following expenses incurred or claimed in relation to NWP 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 "NWP Community Member" refers to a Member of the Board of Governors, NWP volunteer, donor, or supporter.
- 5.2 "Community Stewardship Expenses" refers to expenses from activities dedicated to maintaining the image of NWP, 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.

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- 5.7 "Employee Functions" are events for which the primary purpose is to enable all NWP employees, or all employees within a work unit, to celebrate a significant occasion.
- 5.8 "Executive Council Member" refers to the President, Vice-Presidents and Executive Director.
- 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 gifts to persons participating in public functions or providing a special service to NWP.
- 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 NWP, as a matter of courtesy or to facilitate NWP 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 NWP.
- 5.12 "Significant Occasion" refers to something Executive Council Members deem noteworthy or of great importance.
- 5.13 "Special Event" refers to a one-time or infrequent event outside the normal activities of NWP.
- 5.14 "Working Sessions" include events where, primarily, NWP employees gather within a work setting, including workshops, retreats, planning or training sessions, and committee meetings, with the primary purpose of conducting NWP business.

6. General Requirements

- 6.1 In keeping with NWP'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 NWP may reimburse expenses related to hospitality and community stewardship when the expenses are:
 - 6.2.1 Related to, or facilitates the business of NWP.
 - 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 Electronic copies 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 NWP, the purchaser should consider the contribution being recognized, exercise good judgement and moderation, and respect culturally acceptable practices.

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- 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.

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 NWP, as a matter of courtesy or to facilitate NWP 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 \$2,500 per event. Exception is given to NWP-wide annual events such as 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 \$25 per person, per event. If liquor is served on NWP 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 NWP 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. Expenses should be kept to a minimum. Alcohol is not permitted except where noted in the policy. On-site venues should be booked except where off-site venues are deemed reasonable and appropriate by the department head.

9. NWP-Wide Employee Functions

- 9.1. NWP-wide employee functions are normally held to celebrate a significant occasion and are generally available to all NWP 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 \$2,500 per event. Exception is given to NWP-wide annual events, such as Employee Recognition/Retirement Ceremonies and NWP 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 frequency and cost to the NWP for these

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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 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 NWP must have prior written approval by the appropriate Executive Council Member.
- 10.5. NWP will only fund or partially fund up to one function per occasion.
- 10.6. Expenses for the function 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 NWP 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 NWP 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 NWP.
- 11.4. Gift cards or vouchers, given as gifts or prizes, must be approved by the department head in order to be accepted or reimbursed as eligible business expenses. Refer to NWP Assistant for Gift Card Request Form.
- 11.5. Gifts of alcohol, tobacco, and cannabis are not permitted.
 - 11.5.1 NWP 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.
- 11.6. In most cases, NWP 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 NWP community member or as deemed appropriate by the

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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.

13. Community Stewardship

- 13.1. Attendance by NWP 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 NWP representative(s), and by whom, while considering how attendance contributes to the support of educational, research or service activities of NWP.
- 13.3. The attending NWP 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, , may be reimbursed or claimed within department budgets for Executive Council Members and Department Heads, in accordance with the Financial Signing Authority Policy.

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14. Roles and Responsibilities

STAKEHOLDER	RESPONSIBILITIES
Chair Board of Governors	Review, for approval, exceptions to the requirement of this policy which involve the President.
President	- Where deemed appropriate, initiate a donation in lieu of flowers in the event of the death of a NWP community member. - Review, for approval, any exceptions to the requirements of this policy.
Executive Council	Approve and formally support this policy.
Executive Council Member	Within the division of responsibility review, for approval: - Hospitality expenses over \$2,500. - Division/department celebrations funded by NWP. - The serving of alcohol at NWP hosted events. - Gifts to non-employees over \$250.
Vice-President Administration	Review, for approval, requested exceptions to the requirements of this policy.
Department Head (Dean or Director)	- 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	Review for approval, gifts to non-employees up to \$100.
Director, Financial Services	Oversee the implementation of this policy.
Financial Services staff	- 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 of expense claims.
Claimant	- Comply with the requirements of this policy applicable to them at all times. - Ensure that the expenses incurred 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 NWP community.
- 17.2 Post-Implementation Review: Approved March 5, 2019