

## HOSTING PROCEDURE

This procedure is governed by its parent policy. Questions regarding this procedure are to be directed to the identified Procedure Administrator.

<b>Functional Category:</b>	Finance
<b>Parent Policy:</b>	Travel and Business Expense Policy
<b>Approval Date:</b>	March 30, 2017
<b>Effective Date:</b>	April 1, 2017
<b>Procedure Owner:</b>	Vice President, College Services and Chief Financial Officer
<b>Procedure Administrator:</b>	Director, Integrated Planning and Financial Services

### Overview:

NorQuest College (college) permits hosting expenses to facilitate business operations and celebration activities. This procedure provides information on what constitutes hosting, its requirements, and limits related to hosting expenditures.

Authority to establish this procedure is derived from the [NorQuest College Board of Governors Policy No. 5](#) which delegates authority to the President and CEO to establish policies and procedures for the college's management and operation.

### Procedures:

Hosting expenses may be incurred subject to the following conditions:

- Hosting expenses incurred while conducting college business shall be incurred in a prudent and cost efficient manner, with due consideration for economy and the college's accountability to the public.
- Expenses incurred for college business are subject to annual budget limitations.
- Monetary values listed within this procedure are stated before all applicable taxes and gratuity, and are in Canadian dollars.
- Limits per person apply, as outlined in Table 1.
- Gratuity may be provided, of an amount customary to the region, not exceeding 18%, or where automatically imposed by the restaurant at a higher rate.
- Itemized receipts and complete documentation supporting the hosting expenses are required. Where a receipt is not available, every effort must be made to obtain a duplicate copy. If a duplicate is not available the employee must prepare and submit the [No Receipt Declaration Form](#).
- The provision of alcoholic beverages at hosting events are subject to the conditions in the Alcohol at College Events and Facilities procedure.
- When the terms of a revenue contract include the provision of food and/or beverages or when external training is offered and the provision of food and/or beverages will be recovered through a registration fee, such services are not considered hosting and are subject only to the conditions of the contract or registration.
- Where an event is sponsored entirely or in part, it is to be supported by an approved sponsorship agreement. Refer to the Contract Management Procedure for more information.
- Hosting expenses for the Board of Governors are subject to the conditions noted under the External Hospitality section.

**External Hospitality**

- Hospitality expenditures may include costs for facility rental, food, beverages, activities and events.
- Travel expenses and accommodations for speakers or special guests are to align with the conditions and rates in the [Travel and Related Expenses Procedure](#).
- Hospitality expenses, including attendance at an event, are not to result in providing a contribution to a registered political party, constituency or candidate, or contribute to election advertising.
  - The college complies with Section 16 & 44.2 of the Alberta *Election Finances and Contributions Disclosure Act*, RSA 2000, Chapter E-2 which prohibits the college from making any contributions to: 1) a registered party, registered constituency association or registered candidate, as defined by the Act; and 2) election advertising.

**Internal Hosting**

- Hosting expenditures may include costs for facility rental, food, non-alcoholic beverages, activities, and events.
- Retirement event expenses are to align with the conditions and rates in the Retirement Recognition Procedure.

**Table 1**

	<b>Purpose</b>	<b>Examples</b>	<b>Limits/Requirements</b>
External	External Hospitality	Fundraising events, Open House, Job Fair, Donor relations, Business relations, Board events	Not to exceed \$150 per person Include purpose, date, location, and attendees*
Internal	College-wide Events	Appreciation & recognition, Institutional celebrations, College-wide Learning Day	Not to exceed \$100 per person Include purpose, date, location, and total number invited
	Portfolio or Division Events	Appreciation & recognition, Team building, Divisional celebrations, Faculty Division Day	Not to exceed \$65 per person per day Include purpose, date, location, and attendees*
	Working Sessions & Department Events	Workshops, Planning, Training	Session must meet one of the following: <ul style="list-style-type: none"> <li>○ Occur over 2 consecutive hours</li> <li>○ Start prior to 8 a.m.</li> <li>○ Necessary to meet over the lunch hour</li> <li>○ Start after 4:30 p.m.</li> </ul> Not to exceed \$30 per meal per person Include purpose, date, start and end time, location, and attendees*

\* When 10 or less people are invited include names or positions; when more than 10 people are invited include name of group/s (division, external organization) and total number.

On an exceptions basis and where circumstances are appropriate, a Senior College Official or the Executive Director of WDHR may, in writing, authorize exceeding the limits. Authorization is to occur prior to submitting an expense for payment.

**Expense Claims and Reimbursement Actions**

Supporting documentation is to be provided when an expense for payment is requested.

Refer to the [PeopleSoft Training Quick Reference Guides](#) available on the Q for instructions on using PeopleSoft Expense. Also, refer to the expense report disclosure instructions for additional information on preparing the expense claim.

**Disputes**

The Director, Integrated Planning and Financial Services is responsible for the administration of this procedure and is required to question any expense, obtain clarification, and review instances of non-compliance.

**Definitions:**

**Event:** a planned occasion or activity where hospitality is extended to a group of employees, community members or external individuals.

**External Hospitality:** the activity of providing food, beverages, etc. or staging an event for people who are guests or visitors to further the college mandate.

**Internal Hosting:** the activity of providing food, beverages, etc. or staging an event for employees where the primary purpose is to conduct college business or hold celebration events.

**Itemized Receipt:** a receipt provided by the vendor or supplier which itemizes the goods or services purchased, indicates the date, name of facility, a description of all items, amount of taxes charged and a total.

**Senior College Officials:** includes members of the NorQuest College Board of Governors, President and CEO, and Vice Presidents.

**Related Information:**

- [Alcohol at College Events and Facilities Procedure \(to be developed\)](#)
- [Disclosure of Travel and Expenses Policy](#)
- [Contract Management Procedure](#)
- [Election Finances and Contributions Disclosure Act](#)
- [Gaming and Liquor Act](#)
- [Gaming and Liquor Regulation](#)
- [Gifting Procedure \(to be developed\)](#)
- [Income Tax Act](#)
- [Long Service Recognition Procedure](#)
- [Procurement Card Procedure](#)
- [Procurement Policy](#)
- [Retirement Recognition Procedure](#)
- [Signing Authority Policy](#)
- [Travel and Business Expense Policy](#)
- [Travel and Related Expenses Procedure](#)

<b>Related Documentation:</b>
<b>Next Review Date:</b>
<b>Revision History:</b>

- [No Receipt Declaration Form](#)

PeopleSoft Expense:

- [PeopleSoft Training Quick Reference Guides](#)

March 2021

April 2013: New

August 2013: update for document links and branding

October 2013: updated receipt requirements

November 2014: update for document links

July 2015: update document standards, document links and next review date

March 2017: update to reflect process changes, and remove references to the provision of gifts and alcohol at college events.